

City of Maple Ridge

COUNCIL WORKSHOP AGENDA

June 9, 2020

11:00 a.m.

VIRTUAL ONLINE MEETING

The purpose of the Council Workshop is to review and discuss policies and other items of interest to Council. Although resolutions may be passed at this meeting, the intent is to make a consensus decision to send an item to Council for debate and vote or refer the item back to staff for more information or clarification. The meeting is live streamed and recorded by the City of Maple Ridge.

REMINDER: June 9, 2020 Council Meeting 7:00 p.m. Virtual Online Meeting

1. APPROVAL OF THE AGENDA

2. ADOPTION OF MINUTES

2.1 Minutes of the May 26, 2020 Council Workshop Meeting

3. PRESENTATIONS AT THE REQUEST OF COUNCIL

4. UNFINISHED AND NEW BUSINESS

4.1 Purchasing Policy Update

Presentation by the Manager of Procurement

4.2 Draft Ground-Oriented Residential Infill Development Permit Guidelines

Staff report dated June 9, 2020 recommending that the Ground-Oriented Residential Infill Development Permit Guidelines be used to guide preparation and evaluation of new and in-stream triplex, fourplex and courtyard housing applications and that an Official Community Plan Amending Bylaw for Ground-Oriented Residential Infill Development Permit Guidelines be prepared.

4.3 Processes for Expedited Patio and Sidewalk Cafes

Staff report dated June 9, 2020 recommending that an expedited permitting process to allow restaurants, cafes and craft breweries to operate sidewalk cafes and outdoor patios on City sidewalks until October 31, 2020 be developed and implemented.

4.4 Maple Ridge Fees & Charges Bylaw

Staff report dated June 9, 2020 recommending that the attached report dated June 23, 2020 titled "Maple Ridge Fees & Charges Bylaw" be forwarded to the June 23, 2020 Council Meeting.

4.5 Union of British Columbia Municipalities (“UBCM”) Resolutions

Staff report dated June 9, 2020 recommending that resolutions pertaining to mandatory signage for bear traps, banning of shock collars, criminal record checks for Local Government Elected Officials, the establishment of an Independent Office of Integrity for Local Government, and the inclusion of production of cannabis to the Local Government Act to allow local government enforcement of nuisance bylaw regulations against cannabis producers, be forwarded to the 2020 UBCM convention.

4.6 Proposed Amendment to the 2020 Council Meeting Schedule

Staff report dated June 9, 2020 recommending that the attached report dated June 23, 2020 titled “Proposed Amendment to the 2020 Council Meeting Schedule” be forwarded to the June 23, 2020 Council Meeting.

4.7 2019 Consolidated Financial Statements

Staff report dated June 9, 2020 recommending that the attached report dated June 23, 2020 titled “2019 Consolidated Financial Statements” be forwarded to the June 23, 2020 Council Meeting.

Attendance by Brian Szabo, Auditor, BDO Canada LLP.

5. CORRESPONDENCE

6 BRIEFING ON OTHER ITEMS OF INTEREST / QUESTIONS FROM COUNCIL

7. MATTERS DEEMED EXPEDIENT

8. ADJOURNMENT

APPROVED BY:



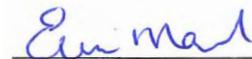
DATE: June 4/20

PREPARED BY:



DATE: June 4, 2020

CHECKED BY:



DATE: June 4/20

City of Maple Ridge

COUNCIL WORKSHOP MINUTES

May 26, 2020

The Minutes of the Council Workshop held on May 26, 2020 at 11:00 a.m. as an online virtual meeting hosted at City Hall, 11995 Haney Place, Maple Ridge, British Columbia for the purpose of transacting regular City business.

PRESENT

Elected Officials

Mayor M. Morden
Councillor J. Dueck
Councillor K. Duncan
Councillor C. Meadus
Councillor G. Robson
Councillor R. Svendsen
Councillor A. Yousef

Appointed Staff

A. Horsman, Chief Administrative Officer
D. Boag, General Manager Parks, Recreation & Culture
C. Carter, General Manager Planning & Development Services
C. Crabtree, Acting General Manager Corporate Services
D. Pollock, General Manager Engineering Services
T. Thompson, Chief Financial Officer
D. Denton, Deputy Corporate Officer

Other Staff as Required

L. Zosiak, Manager of Community Planning
A. Grochowich, Planner 2
D. Hall, Planner 2, Auxiliary
M. Orsetti, Director of Bylaw and Licensing Services
C. McBeath, Digital Marketing & Engagement Coordinator

Note: These minutes are posted on the City Web site at www.mapleridge.ca

Note: Due to the COVID-19 pandemic, Council members participated electronically. Mayor Morden chaired the meeting from the Council Chambers.

1. APPROVAL OF THE AGENDA

R/2020-204

Moved and seconded

That the agenda of the May 26, 2020 Council Workshop Meeting be approved as circulated.

CARRIED

2. ADOPTION OF MINUTES

R/2020-205

Moved and seconded

That the minutes of the May 12, 2020 Council Workshop Meeting be adopted as circulated.

CARRIED

2.1

3. PRESENTATIONS AT THE REQUEST OF COUNCIL – Nil

4. UNFINISHED AND NEW BUSINESS

4.1 Maple Ridge Social Services Inventory Update - SPARC Presentation

Presentation by the Social Planning and Research Council of British Columbia ("SPARC")

- Monica Petek, Researcher, Department of Research, Planning and Community Development

Staff report dated May 26, 2020 recommending that the April 2020 Maple Ridge Social Service Inventory be endorsed and that staff begin a gap analysis based on the inventory to identify key trends, strengths and opportunities related to social services in Maple Ridge.

The Manager of Community Planning introduced the item.

Ms. Petek gave a PowerPoint presentation outlining the purpose of the Social Services Inventory and providing information on how the inventory was created, key differences in programs offered in 2016 and in 2020 and the limitations on current services.

R/2020-206

Moved and seconded

1. That the Maple Ridge Social Service Inventory (April 2020) be received into the record as information.

CARRIED

4.2 Vaping Retail Discussion Paper

Staff report dated May 26, 2020 recommending staff proceed with regulations pertaining to vaping retail outlets based on options provided within the report.

The Director of Planning introduced the topic.

D. Hall provided a presentation providing information on vaping, health impact concerns and current and suggested options for regulations to deal with vaping issues and the sale of the products. She answered questions from Council.

The Director of Bylaw and Licensing Services provided clarification on the current smoking bylaw.

R/2020-207

Moved and seconded

That staff proceed with regulations pertaining to vaping retail outlets based on Option 4 Prohibition against further vape retail outlets as principal uses with Maple Ridge.

CARRIED

Note: The meeting was recessed at 1:36 p.m. and reconvened at 2:02 p.m.

4.3 Open Government - Chatbot

The Acting General Manager Corporate Services introduced the Chatbot and outlined its functions.

The Digital Marketing & Engagement Coordinator provided a demonstration of the functionality of the new Chatbot feature on the City of Maple Ridge website.

5. CORRESPONDENCE – Nil

6. BRIEFING ON OTHER ITEMS OF INTEREST/QUESTIONS FROM COUNCIL – Nil

Councillor Robson inquired whether an upgrade on the City's current budget will be provided and requested information on the treatment of the City's tenants during COVID-19. The Chief Administrative Officer advised on a budget update and future discussion pertaining the City's tenants.

Councillor Duncan asked about an item added to Closed Council on short notice. The Mayor provided clarification on the addition to the agenda.

7. MATTERS DEEMED EXPEDIENT – Nil

8. NOTICE OF CLOSED COUNCIL MEETING

MAIN MOTION

R/2020-208

Moved and seconded

That the meeting be closed to the public pursuant to Sections 90 (1) and 90 (2) of the *Community Charter* as the subject matter being considered relates to the following:

Section 90(1)(e) The disposition of land or improvements, if the council considers that disclosure might reasonably be expected to harm the interests of the municipality.

Any other matter that may be brought before the Council that meets the requirements for a meeting closed to the public pursuant to Sections 90 (1) and 90 (2) of the *Community Charter or Freedom of Information and Protection of Privacy Act*.

AMENDMENT TO MAIN MOTION

R/2020-209

Moved and seconded

That the motion to close the meeting to the public pursuant to Sections 90 (1) and 90 (2) of the Community Charter be amended with the addition of:

Section 90(1)(c) Labour relations or employee negotiations;

Section 90(1)(d) The security of property of the municipality;

Section 90(1)(k) Negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public; and

Section 90(1)(m) A matter that, under another enactment, is such that the public may be excluded from the meeting.

MOTION AS AMENDED CARRIED

9. ADJOURNMENT - 2:47 p.m.

M. Morden, Mayor

Certified Correct

D. Denton, Deputy Corporate Officer

TO: His Worship Mayor Michael Morden
and Members of Council
FROM: Chief Administrative Officer
SUBJECT: Draft Ground-Oriented Residential Infill Development Permit Guidelines

MEETING DATE: June 9, 2020
FILE NO: 2017-233-RZ
MEETING: Workshop

EXECUTIVE SUMMARY:

In early 2019, the RT-2 (Ground-Oriented Residential Infill) zone was adopted. It was intended that for the first year, applications received for triplex, fourplex and courtyard housing would require a Multi-Family Development Permit and review by the Advisory Design Panel. Specific and tailored guidelines were expected to be developed over the first year of adoption.

Over the last year, the City has been experiencing a growing interest in these housing forms and are looking to streamline the development application process through the use of tailored ground-oriented development permit guidelines.

In the fall of 2019, the City engaged EcoPlan International for consulting services to assist with the development and production of the Development Permit Guidelines for Ground-Oriented Residential Infill Housing. The draft Development Permit Guidelines (Appendix A) are included with this report for Council review and comment.

RECOMMENDATION:

1. That the Ground-Oriented Residential Infill Development Permit Guidelines be used to guide the preparation and evaluation of new and in-stream triplex, fourplex and courtyard housing applications;
2. That an Official Community Plan Amending Bylaw for the Ground-Oriented Residential Infill Development Permit Guidelines be prepared; and further
3. That In respect of Section 475 of the *Local Government Act*, requirement for consultation during the development or amendment of an Official Community Plan, Council must consider whether consultation is required with specifically:
 - i. The Board of the Regional District in which the area covered by the plan is located, in the case of a Municipal Official Community Plan;
 - ii. The Board of any Regional District that is adjacent to the area covered by the plan;
 - iii. The Council of any municipality that is adjacent to the area covered by the plan;
 - iv. First Nations;
 - v. Boards of Education, Greater Boards and Improvements District Boards; and
 - vi. The Provincial and Federal Governments and their agencies; and

In that regard it is recommended that no additional consultation be required in respect of this matter beyond the early posting of the proposed Official Community Plan amendments on the City's website, together with an invitation to the public to comment.

1.0 BACKGROUND:

1.1. Development of the RT-2 (Ground-Oriented Residential Infill) Zone

The Housing Action Plan (HAP), endorsed in 2014, and its Implementation Framework, endorsed in 2015, includes a number of goals and principles aimed at providing safe, affordable and appropriate housing for the community. Strategy #1 of the Housing Action Plan articulates the importance of a diverse housing mix, the importance of housing innovation and encourages the City to “support the development of a mix of housing forms”. The Housing Action Plan Implementation Framework reaffirmed the importance of these new housing forms to increase housing options in Maple Ridge by identifying the development of a triplex/fourplex zone as a short term action item.

In April 2016, Council received a report outlining possible policy and zoning next steps to help implement triplex, fourplex and courtyard residential forms of development. Development Permit options specifically tailored for these housing forms were also discussed. At this meeting, Council directed that staff prepare OCP and Zoning Bylaw amendments to create a zone for triplex, fourplex and courtyard residential.

In June 2017, Council received a staff report presenting policy and zoning amendments to the OCP, Zoning Bylaw, and Off-Street Parking and Loading Bylaw to create a new RT-2 (Ground-Oriented Residential Infill) zone for triplex, fourplex and courtyard residential forms. The proposed amendments provide for the infill of ground-oriented residential buildings within established residential neighbourhoods and along major corridors, in a form that will be incremental and sensitive to the existing and emerging context. Based on this information, Council gave first reading to OCP Amending Bylaw, Zone Amending Bylaw, and Off-Street Parking and Loading Amending Bylaw on June 13, 2017 to create the new RT-2 zone. The Bylaw was adopted in January 2019 and since that time Council has considered a number of triplex, fourplex and courtyard housing applications.

1.2. Development of the Ground-Oriented Residential Infill Development Permit

It was intended that for the first year, applications received for triplex, fourplex and courtyard housing (RT-2 Zone) would require a Multi-Family Development Permit including a review by the Advisory Design Panel. During this time, design guidelines specific to these new forms would be developed with the assistance and input of the Advisory Design Panel. In the fall of 2019, the City engaged EcoPlan International for consulting services to assist with the development and production of the Ground-Oriented Residential Infill Housing Development Permit.

Over the past year, staff have been refining the requirements of the Ground-Oriented Residential Development Permit with the developers and designers of the in-stream rezoning applications, as well as other developers interested in this new housing form. As a result of this work, a first draft of the Development Permit went to the Advisory Design Panel for review and comment in early 2020. The Advisory Design Panel members were pleased with the document and stated that it was descriptive and well-written. The following resolution was passed at the City of Maple Ridge Advisory Design Panel Meeting held March 18, 2020:

R/2020-010

That the Advisory Design Panel support that the Draft Ground-Oriented Infill Residential Housing Development Permit Guidelines be forwarded to Council for consideration.

2.0 DISCUSSION:

2.1 Ground-Oriented Residential Infill Development Permit Overview

The Ground-Oriented Residential Infill Development Permit would be designated under Section 488 of the *Local Government Act* which permits the establishment of guidelines for the form and character of intensive residential development. The Development Permit will help ensure that new residential infill development within established residential neighbourhoods will be incremental and sensitive to the existing and the emerging context. These new housing forms provide flexibility for ground-oriented residential infill, offering the City and its residents' a greater variety of housing options.

The complete draft Ground-Oriented Residential Infill Development Permit Guidelines are attached as Appendix A. The Development Permit is laid out for ease of use, including illustrative images and cross-sections and identifies the intent, guideline concepts, as well as the key design elements of the housing types, which include:

- Single Family Character:
 - Respect the neighbourhood context, in terms of size, scale and massing.
 - Transition to neighbouring properties by stepping massing down.
 - Resemble a 'single family' house with a clearly identifiable front entrance oriented to the street to fit seamlessly into the neighbourhood.
 - Encourage building articulation to create a comfortable scale and interesting streetscape.
 - Create unit and building diversity to ensure a varied streetscape.
- Greenery & Landscaping:
 - Provide usable private space for each unit through landscaping and screening.
 - Encourage permeable surfaces for pathways and driveways as well as other opportunities for infiltration and on-site rainwater retention.
 - Encourage pedestrian and neighbour-friendly lighting.
 - Utilize screen and fence material that is attractive, durable and contributes to the quality of the residential landscape design.
- Courtyard Areas:
 - Incorporate a flexible common area (not designed for parking) intended as a pedestrian-friendly space that invites quiet, non-motorized movement.
 - Be a focal and an organizing element of the development and not 'leftover' space.
 - Provide for a variety of gathering opportunities, including different gradations of privacy and multi-functional elements to provide seating / screening / recreational opportunities.
 - Envisioned as an extension of the living room with private patios and entries oriented around the common space to facilitate neighbourly interactions.
 - Defined through the use of plants, trees and minor changes in grade in addition to hard landscaping.
- Access:
 - Require a clear access route to the entrance of the units, with neighbour-friendly lighting.
 - Share site access between units, with appropriate signage.
 - Where lanes exist they can provide concealed access to parking and reduce the amount of paved area that detracts from the streetscape. Applying recesses to front

entrances and garage entrances combined with screening and landscaping can also provide each dwelling with a feeling of uniqueness.

2.2 Status and Impact on RT-2 Applications

The City has one completed RT-2 application (being the 2017-221-RZ application that was adopted along with the RT-2 zone) and there are currently 9 in-stream RT-2 applications. The City has also received a number of inquiries and staff have held many pre-application meetings with those interested in developing a triplex, fourplex or courtyard residential development in Maple Ridge.

Three of the applications have gone before the City's Advisory Design Panel. Feedback and general themes identified through the Design Panel process have related to strengthening landscaping and open space treatment as well as improving architectural treatments, the quality of materials, and improving entrance and parking layouts as well as general design elements. These themes have been reviewed and addressed in the draft Ground-Oriented Residential Infill Development Permit Guidelines.

By establishing Ground-Oriented Residential Infill Development Permit Guidelines, staff will be able to work closely with applicants and interested developers on the design details of their projects. Having clear form and character guidelines will streamline the process and help the applications move expeditiously through the development application process.

2.3 Next Steps

Prior to undertaking an OCP Amending Bylaw, staff are seeking Council comment on the Ground-Oriented Residential Infill Development Permit Guidelines.

Upon Council endorsement of the Ground-Oriented Residential Infill Development Permit Guidelines, all new and in-stream triplex, fourplex and courtyard applications that have not yet received third reading will use the guidelines to guide the preparation and evaluation of their development proposals. Staff will ensure that the guidelines are applied and referenced in upcoming Council reports for any applications that have not already completed third reading. In-stream applications that have received third reading would not be subject to the Ground-Oriented Residential Infill Development Permit and would continue to proceed through the Multi-Family Residential Development Permit process.

Upon Council direction, staff will draft an OCP Amending Bylaw to integrate the draft Ground-Oriented Residential Infill Development Permit into the City's Official Community Plan. The OCP Amending Bylaw would proceed through the regular OCP amendment process, including three readings of Council, a Public Hearing, followed by final reading for adoption.

3.0 Strategic Alignment:

As part of the City of Maple Ridge Strategic Plan 2019 – 2022, under its Growth theme, the implementation of strategic plans related to local infrastructure and the economy is identified as a key priority of Council.

4.0 Policy Implications:

The City's Official Community Plan and Housing Action Plan establishes as a key goal the creation of community capacity to innovate and improve access and opportunity for affordable housing and housing choice in Maple Ridge.

5.0 Interdepartmental Implications:

The Planning, Engineering and Building Departments continue to collaborate on research and policy matters to help foster greater affordable housing in Maple Ridge. Other interdepartmental efforts to create greater housing choice and offer more affordable, rental, and special needs housing options are ongoing.

6.0 Financial Implications:

The Ground-Oriented Residential Infill Development Permit Guidelines are currently part of the Planning Department's 2020 Workplan.

CONCLUSION:

The draft Ground-Oriented Residential Infill Development Permit Guidelines are intended to help ensure that new residential infill development within established residential neighbourhoods will be incremental and sensitive to the existing and the emerging context while streamlining the development application process. These new housing forms provide flexibility for ground-oriented residential infill, offering the City and its residents' a greater variety of housing options. Encouraging housing choice in Maple Ridge by implementing the RT-2 zone, through the use of supporting Development Permit guidelines, aligns with the goals, principles and strategies of the City's Official Community Plan and Housing Action Plan.

"Original signed by Amanda Grochowich"

Prepared by: **Amanda Grochowich, MCIP, RPP
Planner 2**

"Original signed by Chuck Goddard"

Reviewed by: **Charles R. Goddard, BA, MA
Director of Planning**

"Original signed by Christine Carter"

Approved by: **Christine Carter, M.PL, MCIP, RPP
GM Planning and Development**

"Original signed by Al Horsman"

Concurrence: **Al Horsman
Chief Administrative Officer**

Appendix A: Ground-Oriented Residential Infill Development Permit Guidelines



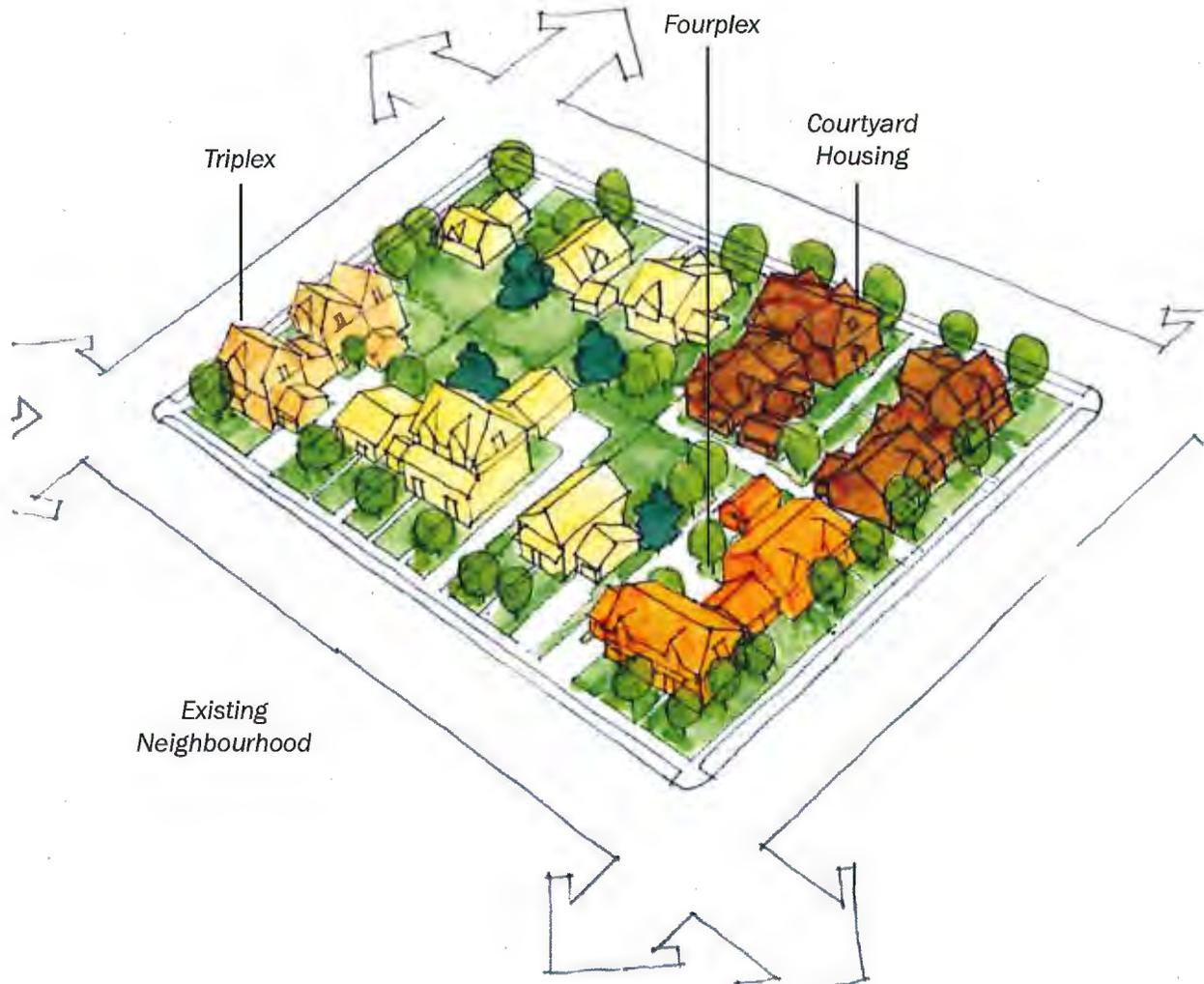
Ground Oriented Residential Infill Guidelines

May 2020

DRAFT

Ground-Oriented Residential Infill - Development Permit Area Guidelines

Triplex, Fourplex, and Courtyard Housing



INTENT

*The Development Permit Area is designated under Section 488 of the **Local Government Act** to establish guidelines for the form and character of intensive residential development. The purpose of the Ground-Oriented Residential Infill Development Permit Area is to allow for the infill of ground-oriented residential buildings (triplex, fourplex and courtyard housing) within established residential neighbourhoods and along major corridors, in a form that is incremental and sensitive to the existing and emerging neighbourhood context.*

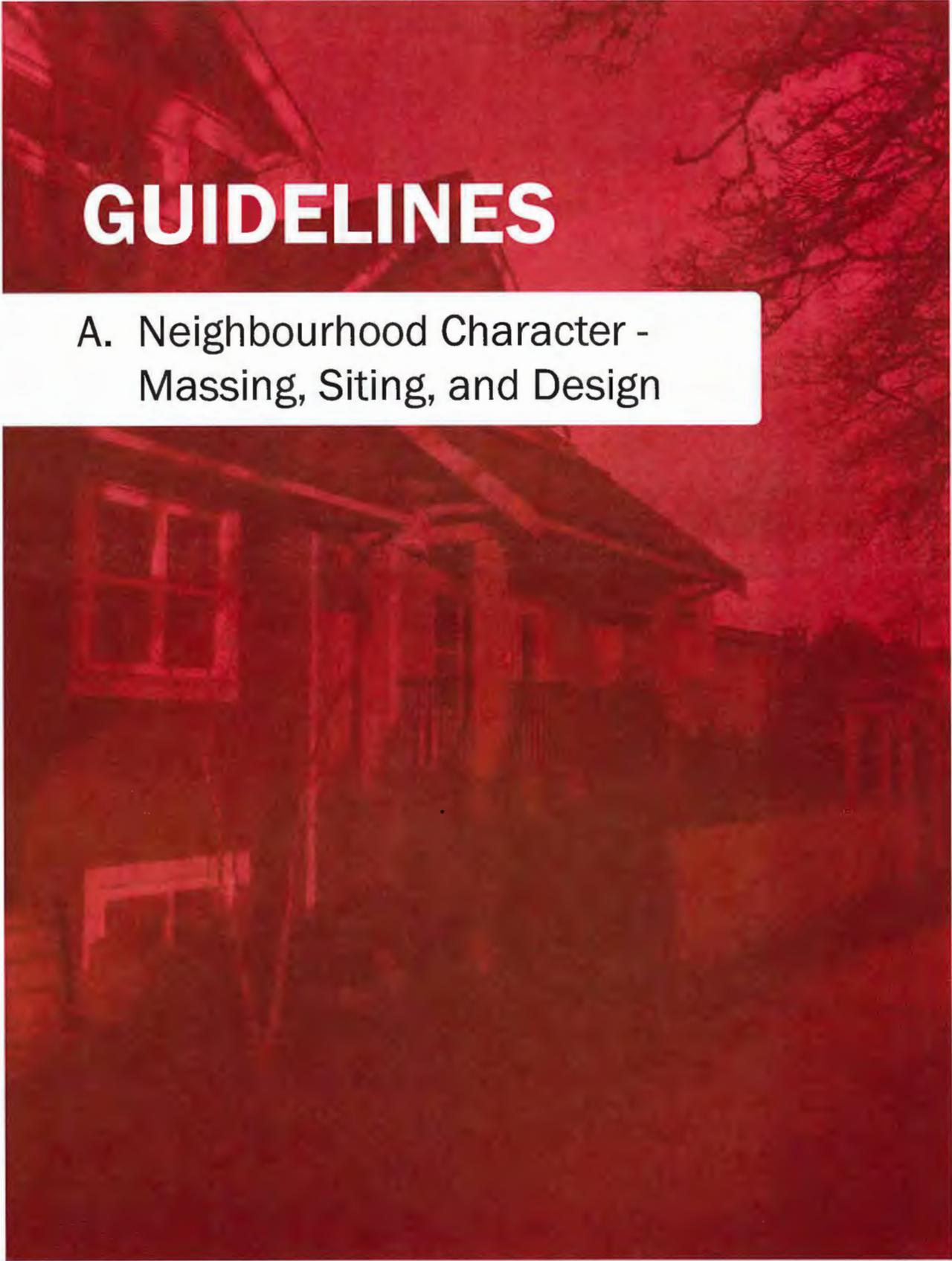
*A Ground-Oriented Residential Infill Development Permit is required for all new triplex, fourplex and courtyard development on land designated **Urban Residential** on Schedule B of the Official Community Plan other than those circumstances indicated in Section 8.4 Development Permit Exemptions. The following form and character guidelines apply to all triplex, fourplex and courtyard developments.*

These guidelines must support specific neighbourhood policies and context as outlined in Area Plans adopted by the City of Maple Ridge. In the event of a conflict between the Development Permit Guidelines and those contained in the Area Plans adopted by the City, the latter shall apply.

KEY GUIDELINE CONCEPTS

Applications for Development Permits will be assessed against the following Key Design concepts as follows:

- Incremental and sensitive integration of *RT-2 Ground-Oriented Residential Infill Zone* projects into existing neighbourhoods.
- Consider similarity of scale, massing and appearance to a detached single-family dwelling, and avoid replicating townhouse or rowhouse housing form.
- Ground-oriented infill developments are expected to relate to the height and location of existing single detached neighbours and sensitively transition to neighbouring properties by stepping massing down, where applicable.
- Dwelling units must be in one building with shared party walls or as a stacked unit to create triplexes or fourplexes.
- In the case of courtyard residential development, dwelling units may be arranged individually or attached in groups of buildings that still resemble single family dwellings. Dwelling units must be clustered around a shared courtyard in a village-style residential pattern. In addition, private greenspace requirements must be met for each unit as outlined in the *Maple Ridge Zoning Bylaw No. 3510 – 1985, as amended from time to time*.
- Access to public roads to be in accordance with the Maple Ridge Design Criteria Manual. A secondary driveway may be approved by the Engineering Department, where it supports key guideline concepts.
- Design and construction of new buildings located within designated floodplains to be in accordance with Provincial legislation and the Zoning Bylaw.
- Effectively utilize the site context to create uniqueness, orient entrances towards the street, and use landscaping and screening to create private or semi-private yard spaces.
- Encourage permeability and meet City of Maple Ridge stormwater management requirements and best management practices.
- Contribute to a more environmentally sustainable community and neighbourhood through the use of green infrastructure, adapting for climate change, and design for health and wellbeing.

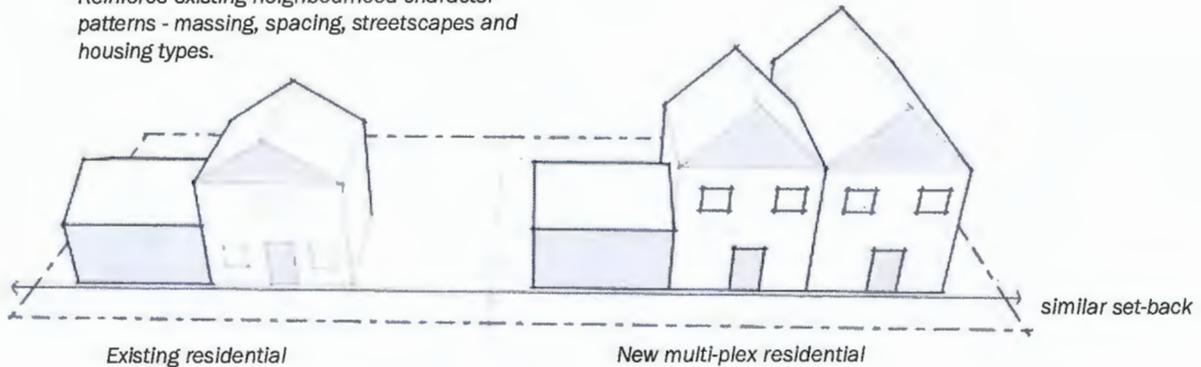


GUIDELINES

A. Neighbourhood Character - Massing, Siting, and Design

Siting and Building Design

Reinforce existing neighbourhood character patterns - massing, spacing, streetscapes and housing types.



Maintain compatible roof forms.

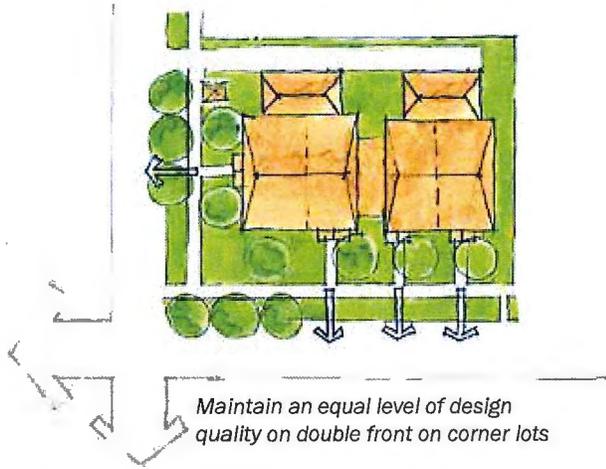


Front streets – face entrances to the street and provide direct pedestrian access.

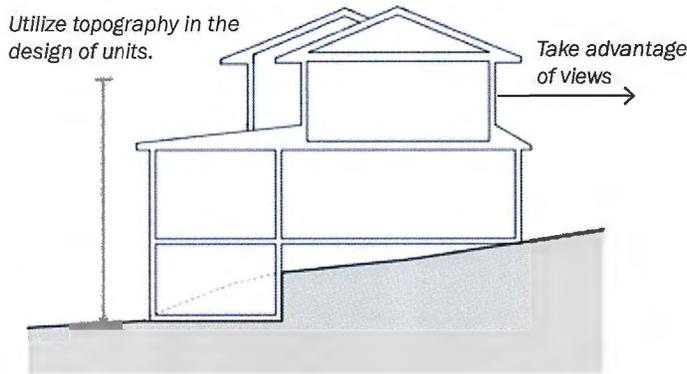
- 1) Reinforce the existing neighbourhood character by incorporating common patterns and elements of the surrounding neighbourhood into the design themes of the new development, through:
 - i. Articulation of façade elements, such as porches, chimneys, projections, recesses, and balconies;
 - ii. Placement, size, shape and number of doors and windows;
 - iii. Setbacks of existing housing;
 - iv. Location and visual appearance of driveways, garages and/or parking facilities;
 - v. Selection of appropriate and compatible roof forms, and;
 - vi. Design of hard and soft landscaping.

- 2) Development should face the street, through:
 - i. Siting the main entrance to the street and direct pedestrian access to individual units, and;
 - ii. Use appropriate exterior treatments and differentiated facades.

- 3) Design pedestrian pathways, patios, retaining walls, lighting and fences to be detailed, functional, and where applicable, aligned with specific neighbourhood policies and context where outlined in Area Plans adopted by the City of Maple Ridge.



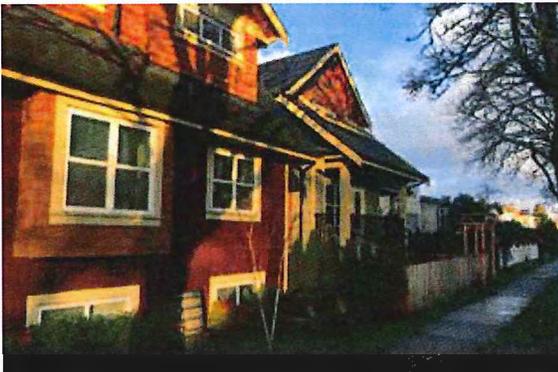
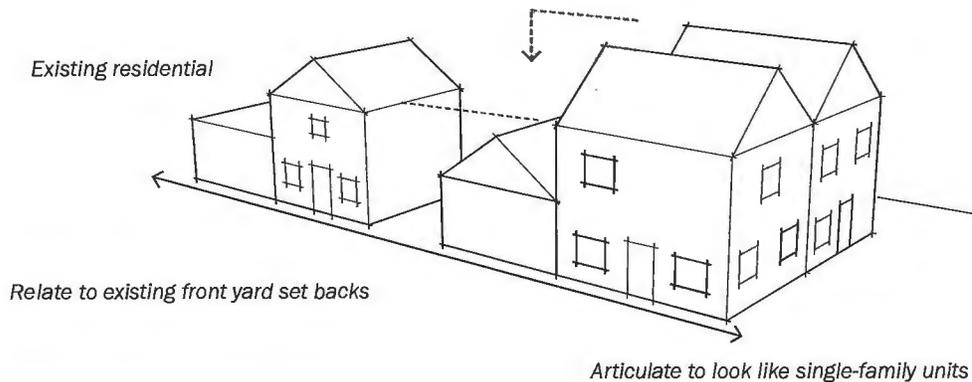
- 4) Design developments on corner lots or double-fronting lots with an equal level and quality of design in detailing on each street front.
- 5) Design and site buildings to respond to existing site characteristics and take advantage of natural features (i.e. topography) or views and view corridors.
- 6) Design to maximize privacy and minimize views onto adjoining sites, particularly for portions of the development abutting the side yards of adjacent single detached residential uses.



Design buildings that respond to existing site characteristics and take advantage of natural views or view corridors.

Massing

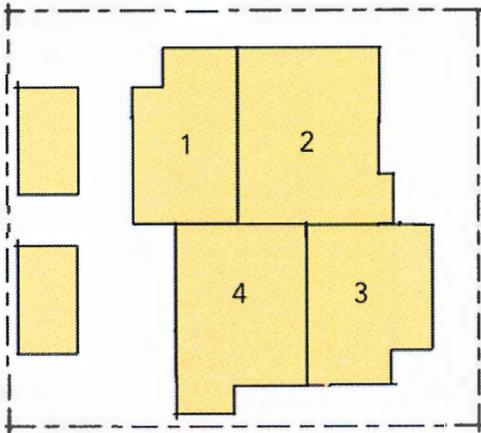
Step down height to existing residential heights, and vary roof forms to reduce visual length of building.



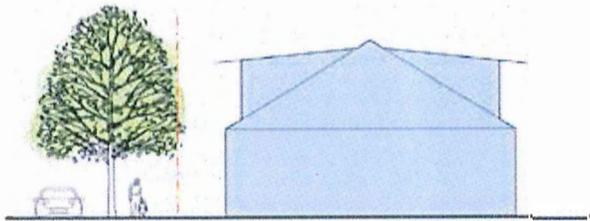
Variation in building façade reduces visual length and massing.

- 7) Design and orient residential units to appear as a 'single family house'.
 - i. New development should respect character elements of the existing residential inventory if identified in an Area Plan.
 - ii. Consider the form, massing and setbacks of the surrounding neighbourhood.
 - iii. Where there is a difference in height of greater than one storey between new and existing development, sensitively transition to directly adjacent properties by stepping down the massing of the building.
 - iv. Relate infill development to the front yard set-backs of the surrounding neighbourhood.
- 8) Provide a thoughtful interface with adjacent properties through sensitive side yard setbacks.
- 9) Provide variations in the roof forms and building facades to help reduce the visual length of individual buildings. For example, use of dormers, gables, and architectural detailing into the roof structure.
- 10) Site and building design should mitigate for potential shadow casts and blocking of daylight on nearby properties.

Unit Design



Provide a variety of unit sizes.



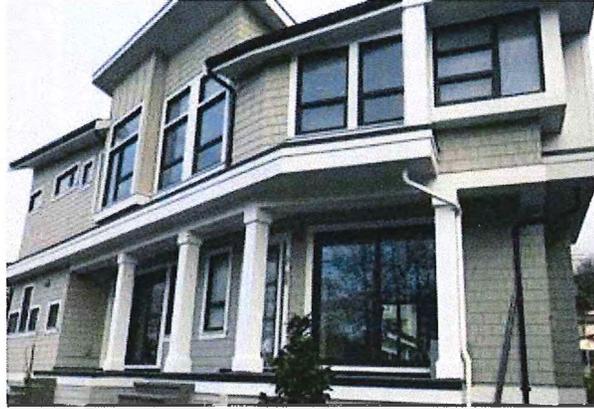
Maximize connections with the street, outdoor space and ensure casual overlook of courtyard spaces.

- 11) Adjust massing and building forms to ensure a variety of unit sizes which may accommodate different family sizes, age-related abilities and affordability.
- 12) Design residential units with enough width (minimum 7.5m) to include attractive entrances and windows between garage doors.
- 13) Organize interior living spaces to ensure casual overlook of common courtyard space.
- 14) Locate and size windows to maximize visual connections with the street, outdoor spaces and increase availability of natural light.
- 15) Provide adequate storage space in all residential units.

Entrances



Provide a clear entrance and directly connect to the street front.



Provide weather protection and encourage overlook of semi-private and public spaces.

16) Entrances should:

- i. Include clear pedestrian access routes to the entrance of each unit from the street that does not cut through the private space of another unit;
- ii. Each unit is addressed with large numbers visible from the street. Directional signage may be required, depending on number of units;
- iii. Provide weather protection and adequate exterior lighting, and;
- iv. Encourage overlook of semi-private and public spaces.

Decks / Porch / Balcony / Materials



Create a strong relationship to the fronting street.



Use high quality cladding materials and detailing in design.

17) Create a strong relationship between the private and public realm by facing development to the street and locating windows, balconies and patios on to semi-private or public outdoor spaces.

18) Where undersides of balconies and porches are visible from a street or public walkway, cover exposed areas with exterior finishes to provide a finished appearance to the public.

19) Use high-quality exterior cladding materials, such as wood, stone, brick, concrete composite or other acceptable alternatives. Vinyl is discouraged as an exterior cladding material, especially for front facing walls.

20) Where possible, continue detailing in design and materials on the principal façade(s) to the side and rear elevations. Use high-quality exterior cladding materials, such as wood, stone, brick, concrete composite or other acceptable alternatives.

Landscaping and Open Space



Provide definition and soften edges with landscaping.



Delineate private space with landscaping.

- 21) Landscaping both within private, semi-private or common areas should:
 - i. Provide definition for pedestrian corridors;
 - ii. Delineate private and semi-private space from public or common space;
 - iii. Provide adequate screening between private outdoor spaces;
 - iv. Present a pleasing street image;
 - v. Provide a suitable buffer between public road and privacy areas;
 - vi. Soften the transition between adjacent land uses;
 - vii. Create interesting views and focal points in and out of the site, and;
 - viii. Reinforce design continuity with neighbouring properties, through use of plant materials and other landscaping elements, where appropriate.

- 22) Maximize the amount of landscaped areas and minimize the amount of impervious paved surfaces to meet Tier A requirements as outlined in the City's Design Criteria Manual for on-site absorption of rainwater.

- 23) Utilize permeable pavers and other green infrastructure.

- 24) Minimize erosion potential by discouraging excessive changes to existing slopes, maintaining existing vegetation on slopes, and planting new and existing slopes with stabilizing vegetation.

- 25) Retain existing mature trees through siting and design and ensure accordance with the *City of Maple Ridge Tree Protection and Management Bylaw No. 7133-2015*, as amended from time to time.



Enhance existing vegetation with new planting where construction has destroyed vegetation.

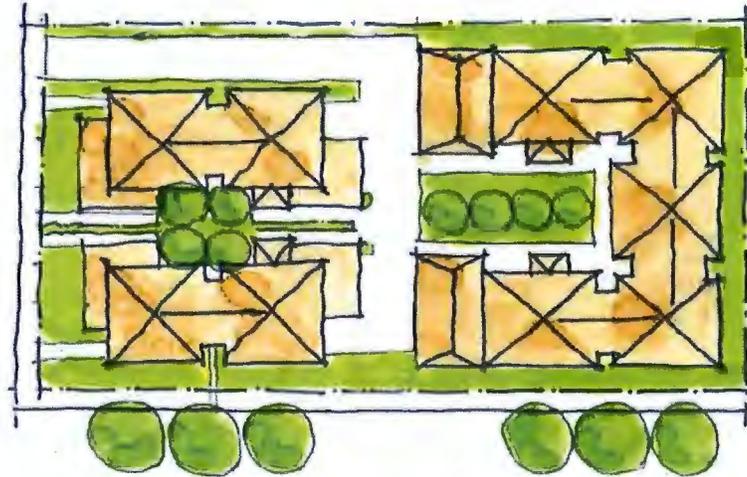


Use drought tolerant or native plant species for landscaping.

- 26) Incorporate deciduous tree species into street front landscaping to define site boundaries, enhance public space, and to permit light penetration in winter. Refer to recommended tree species within the *City of Maple Ridge Street Tree Species and Replacement* list.
- 27) Enhance existing vegetation with new planting whenever construction activity has destroyed vegetation.
- 28) Use drought tolerant and/or native plant species for replanting, where possible.
- 29) Incorporate rain gardens and vegetated swales into parking area landscaping to increase the natural absorption of rainwater runoff from paved areas into the ground, impervious liners and drainage will be required if located within an escarpment area.

Courtyards

The courtyard is intended as an outdoor common space for use by residents.



Activate courtyard spaces, provide for a variety of recreational opportunities and encourage neighbourly interaction.



Maximize solar gain for courtyard spaces.

30) A courtyard is intended to be a semi-private outdoor common space for use by all residents that:

- i. Is a focal organizing element of the development;
- ii. Is flexible space which integrates well between the site and building(s);
- iii. Be of a shape and size that permits a range of activities;
- iv. Provides for a variety of passive and active gathering opportunities, including programmable spaces;
- v. Defined through the use of plants, trees, and landscaping;
- vi. Have adequate natural light, and;
- vii. Not designed for parking.

31) Where possible, design 'L' or 'U' shaped courtyards facing north-south to maximize solar gain.

32) Facilitate neighbourly interactions by orientating private patios and entries around the courtyard.

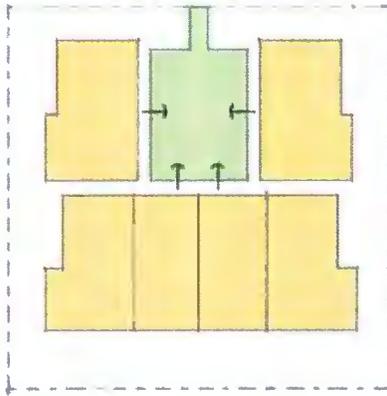
33) Activate the transition between private entrances, outdoor living spaces, and the courtyard with stoops, stairs, and porches where appropriate.

34) Where principal unit entrances are not fronting a street, design entrances with an address, to face the courtyard and not an internal side setback.

35) Use multi-functional elements to provide seating, screening and/or recreational opportunities in the courtyard such as:

- i. Communal gardens to provide residents with the opportunity to interact as well as grow food;
- ii. Amenities for pets, in particular for exercise and relief;
- iii. Opportunities for children to experience cognitive and imaginative play, as well as active play, and;
- iv. Seating for gathering and elderly residents.

36) Incorporate elements that are of high quality and made of durable material to minimize maintenance.



Internal entrances face and overlook the courtyard.



Activate the transition between private and outdoor living spaces with stoops, stairs and porches.

Fencing / Screening / Outdoor Lighting



Provide fencing with landscaping to delineate the private realm.



Incorporate pedestrian level lighting that does not pose a nuisance to adjacent residents.

- 37) Ensure that the height and location of a landscape screen:
 - i. Adequately protects privacy to adjacent properties;
 - ii. Maintains driving site lines from adjacent roads, maneuvering aisles, parking lots, and;
 - iii. Enhances the quality of the streetscape and outdoor living spaces.
- 38) All screen and fence material should be attractive, durable and contribute to the quality of the residential landscape design.
- 39) Define public and private space through the use of front and exterior side yard landscape screens or fences.
- 40) Provide fencing in combination with landscaping.
- 41) Avoid the use of chain link fences, in particular along street frontages.
- 42) Provide adequate lighting for all entrances and associated sheltering elements.
- 43) Provide pedestrian level lighting along all pedestrian routes and open spaces.
- 44) Design outdoor lighting to minimize light pollution and ensure lighting glare does not pose a nuisance to adjacent residences, pedestrians or motorists and/or visible from the public right-of-way or adjacent residential land.

Address and Signage



Ensure address and signage is visible.

- 45) Where signage is used to indicate a name of the complex, it must conform to the *Maple Ridge Sign Bylaw No. 4653-1992*, as amended from time to time. In the event of a conflict between the Maple Ridge Sign Bylaw and these guidelines, the Bylaw shall take precedent.
- 46) Integrate and complement signage design, materials, and message to the scale and architectural detail of the building and its surrounding context.
- 47) Ensure the address and signage is visible from the street without being visually obtrusive.

Vehicle Access, Parking and Circulation



Locate parking at the side or rear.



Recess parking from any front façade.



Utilize permeable paving materials.

48) Locate parking and servicing in the building, or to the rear of the site with access from a lane, or flanking street for corner lots. Where a parking garage fronts a street, recess the parking from the front façade of the building and not protrude beyond the front entrance of a unit.

49) Provide architecturally compatible and adequately screened attached and detached parking structures.

50) Reduce the visual impact of parking and parked cars.

- i. Design parking areas to no greater than half the width of the front façade.
- ii. Minimize the visual width of the driveway through the use of landscaping strips, trees, building edges, pedestrian pathways adjacent to the parking area, and use of pavement treatment.
- iii. Enhance the appearance of garage doors by using quality materials and details that work with the rest of the development.
- iv. Where cantilevered car ports are installed, ensure posts are set back and foundation reinforced.
- v. pair one driveway for two units instead of one driveway each.

51) Minimize impervious materials for surface parking and design to provide additional outdoor flex space when not used by cars through permeable pavement or alternative surface treatments.

52) Conform road grades, streets, lanes and driveways to the existing grades as closely as possible to ensure minimal disruption of slopes and vegetation.



Minimize parking and incorporate into the building structure.

- 53) Parking plans must conform and align with the *Maple Ridge Off-Street Parking and Loading Bylaw No. 4350 - 1990, as amended from time to time*. In the event of a conflict between the *Maple Ridge Off-Street Parking and Loading Bylaw* and these guidelines, the bylaw shall take precedent.

Refuse, Recycling and Service Areas



Refuse, recycling and service areas should be easily accessible.



Provide a structure and/or screen service areas from view.

- 54) Locate refuse, recycling and service areas to be:
- i. Convenient;
 - ii. Easily accessible to residents and service vehicles, and;
 - iii. Incorporated into the overall design of the development.

For convenience and efficient use of space, two residential units may have a shared or combined space. Recycling and solid waste must be in accordance with *Maple Ridge Solid Waste and Recycling Regulation Bylaw No. 6800-2011*, as amended from time to time.

- 55) Provide a structure designed to be compatible with the architecture of the building and screen from public view, all garbage, recycling or other waste containers when waiting for pick-up to avoid containers being left on the street and that allows for adequate maneuvering space for refuse removal vehicles.

- 56) Locate building ventilation systems to minimize noise, exhaust nuisances or setting off carbon dioxide detectors.

- 57) Install one set of service connections for multiple units (i.e. one water meter) to maximize efficiency and minimize visual impacts of services.

Energy Efficiency and Conservation



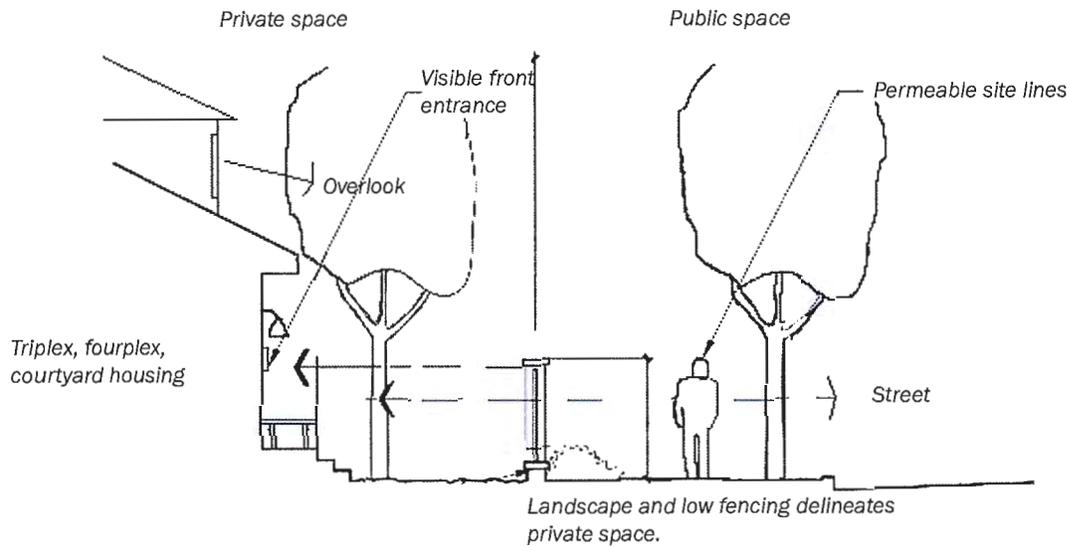
- 58) Design energy efficient landscapes. This can be accomplished through:
- i. Use of native and/or drought-resistant species;
 - ii. Design the landscape to moderate the effect of wind;
 - iii. Locate deciduous trees on the south side of buildings to provide shade and minimize unwanted heat gain during summer and to provide solar access and passive solar gain during winter;
 - iv. Allow natural draining to occur throughout the site;
 - v. Allow daylight into the buildings, and;
 - vi. Redirect water from rooftop runoff and downspouts into vegetated areas or rain barrels for later irrigation use.



Use energy efficient lighting with motion sensors to avoid unnecessary use.

- 59) Consider microclimate conditions created by surrounding existing and planned buildings for the selection and placement of trees and other plant material.
- 60) Use energy efficient heating, air conditioning and ventilation systems.
- 61) Utilize energy efficient light fixtures, such as LED or solar powered lights, and avoid unnecessary use by incorporating timers, photo sensors or motion detectors.
- 62) Reduce building energy consumption through the use of alternative energy sources and of high-quality durable materials with a long lifespan, where possible.
- 63) Solar energy devices are encouraged. In *Residential and Commercial* zones, solar energy devices shall be permitted provided that:
- i. the device shall be attached to either a principal or accessory building;
 - ii. the device shall not extend above the ridgeline of the roof, and;
 - iii. the device shall not extend beyond the outermost edge of the roof.

Safety & Hazards



Transition from public to private spaces and provide privacy while still creating opportunities for casual surveillance.



Provide good opportunities for natural surveillance (porches, balconies, etc.).

- 64) Design developments to maximize opportunities for natural surveillance, allowing people to easily view what is happening around them during the course of everyday activities.
- 65) Incorporate Crime Prevention through Environmental Design principles into the design with convenient, safe, identifiable and universally accessible access routes to building entrances.
- 66) Design buildings to minimize the visual impacts of elevation due to flood construction level (FCL) requirements within a floodplain, such as landscaping to transition grade changes, use of retaining walls, terracing and rockeries, raised courtyards, porches, etc.

Universally Accessible Design



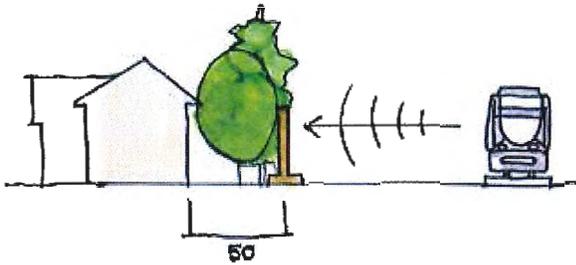
Ensure barrier free access.

- 67) Ensure barrier-free access to support universal accessibility¹ including the design of common open areas such as sidewalks and pathways, wide enough for wheelchairs and scooters and appropriately located curb cuts/curb let-downs.

- 68) Consider the design and layout so as to accommodate accessible units suitable for older adults and seniors (i.e. layouts with a Master Bedroom on the same floor as the Main Living area and/or one-level units in conjunction with split level units or zero step entry-ways).

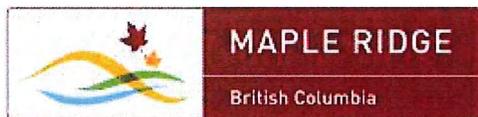
¹ *Universal accessibility - Zoning Bylaw Definition: means an accessible and unobstructed area or areas available for use by all the building's inhabitants; having no slope greater than 5%; providing for greenery, gardens, recreational space and other leisure activities normally carried on outdoors.*

Noise and Vibration



Incorporate noise abatement and vibration mitigation measures for new development adjacent to rail lines

- 69) Design and construct buildings to maximize sound attenuation between units, between public roads and units, and between adjacent land uses and units.
- 70) Consider noise abatement and vibration mitigation measures for all new building construction within 50 meters of the railway corridor.
 - i. Assess the level and impact of noise and vibration on a development site by a qualified acoustics and vibration consultant through the preparation of a noise and vibration impact study, undertaken early in the process.
 - ii. Assess the impact of all noise and vibrational sources affecting the development site and provide recommendations for noise abatement and vibration mitigation for the site.





City of Maple Ridge

TO: His Worship Mayor Michael Morden
and Members of Council

MEETING DATE: June 9, 2020
FILE NO: 01-0540-30-04

FROM: Chief Administrative Officer

MEETING: Workshop

SUBJECT: Processes for expedited patio and sidewalk cafés

EXECUTIVE SUMMARY:

The BC Restaurant and Food Services Association (BCFRA) has publicly requested that the Province and local governments work together on a process to expedite requests from their industry to allow additional temporary (seasonal) outdoor seating on both public and private spaces. They believe their industry is facing an existential threat from the COVID-19 pandemic and that urgent action is required. The Province and the Liquor and Cannabis Regulation Branch (LCRB) have publicly signaled their general support for BCFRA's request.

The COVID-19 pandemic has had a significant impact on restaurants, cafés and craft brewers in Maple Ridge. Many of these businesses operate with slim profit margins at the best of times. The new COVID-19 operating guidelines for this sector requiring a two-metre separation between tables will limit the number of customers that can be served indoors at any one time. While these regulations will impact individual businesses differently, many expect they will be operating at 50 per cent or less of their pre-COVID-19 seating capacity. This has led many in the industry to predict widespread closures in this sector due to this loss of operating capacity.

In order to assist these businesses, staff are recommending that the City develop an expedited permitting process to allow restaurants, cafés and craft breweries to increase their seating capacity. This will allow these businesses to operate seasonal outdoor seating areas on patios, sidewalks and parklets, using both public and private spaces. These seasonal spaces will be allowed to operate until October 31, 2020 in alignment with the Province's newly announced policy directive *Temporary Expanded Service Area Authorization* for food primary, liquor primary, and manufacturer licensees.

RECOMMENDATION:

That an expedited permitting process to allow restaurants, cafés and craft breweries to operate sidewalk cafés and outdoor patios on City sidewalks until October 31, 2020 be developed and implemented.

DISCUSSION:

a) **Background Context:**

The BC Restaurant and Food Services Association (BCFRA) has publicly requested that the Province and local governments work together on a process to expedite requests from their industry for additional temporary (or seasonal) outdoor seating in both public and private spaces.

The Province and the Liquor and Cannabis Regulation Branch (LCRB) have publicly committed to supporting the BCFRA's proposal by allowing additional patio seating and expanding the liquor service area to help the industry offset the COVID-19 social distancing requirements.

The LCRB has developed a simplified online application process that allows restaurants and craft breweries to expand their service areas with no additional fees. The expanded service area does not increase the overall occupancy level; businesses are meant to use the extra area to properly space out their customers with social distancing measures. The expansion approval will last until October 31, 2020 and businesses will be responsible for ensuring appropriate social distancing is maintained in all areas, including the outdoor patios. The businesses will also be responsible for obtaining any necessary municipal approvals required.

Staff have identified two options to expand outdoor seating areas for restaurants, cafés and craft breweries: sidewalk cafés and outdoor patios. Sidewalk cafés typically have minimal furniture and set-up requirements. Outdoor patios, on the other hand, typically incorporate a number of built elements such as decking, walls, planters and electrical lighting that requires more time and cost for the applicant.

Due to the limited duration of the Province's *Temporary Expanded Service Area Authorization* (up to October 31, 2020), staff are not recommending temporary closures of roadways or laneways to accommodate the expansion of sidewalk cafés or patios at this time.

Sidewalk Cafés

There are currently a number of restaurants and cafés in Maple Ridge with sidewalk cafés that offer additional outdoor seating on public sidewalks for their customers. In most cases, the businesses set-up and remove a small number of tables and chairs on a daily basis directly in front of their premises. Please see Appendices A and B for the City's current *Application for a Sidewalk Café and Regulations for Sidewalk Cafés*.

Sidewalk cafés can be generally governed under the following site conditions:

- Sidewalk cafés are considered to be a temporary, seasonal use; they do not include permanent additions or structures
- The sidewalk café area must not block access to emergency fire connections or adjacent buildings
- In compliance with current public health orders, social distancing of 2 metres is required between any groups of people visiting the sidewalk café. A minimum sidewalk width of 2 metres must be maintained with a minimum 2 metres clearance between the sidewalk café area (including any enclosures or fixtures) and any obstruction (e.g. a fire hydrant) to accommodate the passage of wheelchairs and pedestrians
- The use of the sidewalk café space should be regulated through the issuance of a Highway Use Permit. This permit will include provisions that the business owner will remove all tables and chairs at the end of each business day and be responsible for the general cleanliness and upkeep of the sidewalk café area.

In order to facilitate timely approvals of sidewalk cafés, staff recommend a simplified process be adopted as follows:

1. Applicants submit a request for a sidewalk café to the Engineering Department with a simplified drawing showing the location, dimensions of the proposed sidewalk café area, and clearances for pedestrian traffic
2. Upon receipt of the request, Engineering staff will review the site on behalf of the applicant to identify café boundaries that would satisfy the above public access and safety criteria
3. The applicant provides proof of \$5 million liability insurance with the City of Maple Ridge as a named insured on their insurance policy
4. The use of the sidewalk café space will be regulated through the issuance of a Highway Use Permit. The City will waive any and all applicable Highway Use Permit fees for the applicant.

Outdoor Patios

Social distancing requirements will significantly limit the indoor capacity of restaurants and cafés. Some of this lost capacity can be offset by allowing these businesses to operate larger seasonal patios, either on their own property (e.g. off-street parking spaces) or through the reallocation of on-street parking spots (e.g. Chameleon café) or sidewalk space (e.g. Big Feast).

a. Patios on Private Property

Staff have received inquiries from restaurant and craft brewery operators interested in putting temporary, seasonal patios or “picnic areas” on private property such as off-street parking spaces or other areas of private property. Most of these are considered to be “seasonal patios” and should not impact the establishment’s overall occupancy or trigger additional washroom requirements, as per the BC Building Code, provided no construction is required.

In order to have this type of patio, the business will need to obtain consent from the property owner or strata if they are located in a multi-tenant situation. The applicant will need to demonstrate that there is sufficient parking remaining, and in the cases of a multi-tenant development, that there is support from the other businesses located in the development. The Fire Department recommends including a physical barrier (e.g. fencing or planters) around the patio if the patio is located in a parking area.

No formal approval from the City would be required for this type of patio as long as no structural elements (e.g. walls, floors or roofs) are being added. Building permits and inspections will be required if structural elements such as floors, roofs or walls are being added, and if there is installation of electrical appliances or fixtures.

As with sidewalk cafés, it would be the individual restaurant owner's responsibility to obtain any necessary approvals from the Liquor and Cannabis Regulation Branch and to ensure appropriate social distancing is maintained in all areas of the business, including outdoor patio areas.

b. Patios on Public Space

Patios in this section of the report refers to dedicated outdoor patio areas that are located in public spaces, usually on sidewalks or in on-street parking spaces, that are built and paid for by individual business for their exclusive use as an extension of an existing restaurant, café or craft brewery.

The two most common variations of these are:

1. Locating the patio on the off-street parking spot(s) immediately in front of the restaurant, café, or craft brewery
2. Locating the patio space on the sidewalk immediately adjacent to the building front and using the off-street parking spot to create an extension of the sidewalk for pedestrian use.

Although most patios are built for seasonal use, they are usually substantial, structured spaces that include railings and gates, raised floors, lighting and planters. In these cases, the City requires Building Permits to regulate their construction and Highway Use Permits to regulate their occupancy of public space. They are required to be constructed in such a way as to ensure public safety and to have a minimal impact on City operations (e.g. snow clearing). For these reasons, this type of patio should be seen as a longer-term strategy for restaurants, cafes and craft breweries looking to add additional seasonal capacity.

b) Desired Outcome:

Restaurants, cafés and craft brewers are significant contributors to the local economy and play a crucial role in creating a dynamic, vibrant social environment for residents and visitors of Maple Ridge. Expediting the permitting process for outdoor patio spaces will help these businesses offset some of the seating capacity they have lost to comply with COVID-19 operating restrictions. Hopefully, the proposed changes will not only allow these businesses to meet the operating challenges they face, but will also provide new dining and entertainment options for residents and visitors to Maple Ridge.

c) Strategic Alignment

Creating a vibrant, animated Town Centre is an economic development priority for the City of Maple Ridge. Restaurants, cafés and craft brewers have all been identified as key elements in creating an attractive, socially active downtown destination for residents and visitors.

d) Citizen/Customer Implications

The creation of additional outdoor seating allows restaurants, cafés and craft breweries to operate at a higher capacity while maintaining social distancing requirements to ensure public safety. This in turn allows these establishments to hire more staff, provide more local dining and social opportunities for residents, and provides additional activity and animation in the community.

When the Chameleon Café's on-street patio was first opened, there was some initial concern from businesses and the community about the loss of parking on 224th Street. However, since it has opened and been in operation, the Chameleon Café has received significant support on social media for their patio. The City will require applicants for these types of patios to demonstrate they have canvassed neighbouring businesses and have their support as a condition of approval.

Both the Downtown Maple Ridge Business Improvement Association and the Chamber of Commerce were consulted during the development of this report.

e) Interdepartmental and Policy Implications

The City has well-established policies and regulations that govern the location and operation of sidewalk cafés. The Economic Development Department will work with the Engineering, Building, Bylaw & Licencing Services, Fire and Planning Departments to implement the expedited processes proposed in this report that would temporarily supersede the current regulations for sidewalk cafés. In addition, Bylaws will not be enforcing on loss of parking during this pilot.

Larger restaurant patios are more detailed and longer term projects that will require input from the Planning, Engineering, Bylaw & Licencing Services, Building and Fire Departments on an ongoing, individualized basis. Topics of considerations will include, but are not limited to:

- Traffic and pedestrian traffic safety
- Impact on surrounding businesses (loss of parking, garbage, loitering)
- Liability and risk management
- Private use of public space (in the case of patios and sidewalk cafés)
- Impact on City Operations

f) Business Plan/Financial Implications

The Economic Development Department is recommending the City waive any Highway Use Permit fees for Sidewalk Cafés for the period of time until October 31, 2020.

g) Alternatives

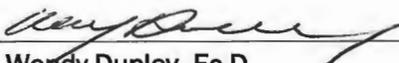
Council could choose to continue with the current practices, regulations and timelines that govern sidewalk cafés.

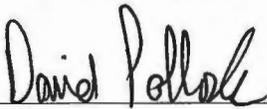
CONCLUSION:

Restaurants, cafés and craft breweries are an important part of the economic and social fabric of Maple Ridge. They are significant employers, support other local business through their supply chains, and provide a valued opportunity for socializing with friends and families.

These businesses have been heavily impacted by the COVID-19 pandemic and many are expected to shutter in the coming months. The BCRFA estimates that 50 per cent of independent restaurants will be bankrupt in June, and even the restaurants that have remained open for pick-up and delivery have experienced greatly reduced revenues and will struggle to survive. While these businesses are now able to re-open, the current COVID-19 social distancing requirements mean that many will only be able to operate at 50 per cent or less of their pre-COVID-19 capacity. Expediting the permitting process for outdoor seating will help these establishments offset some of their lost operating capacity.


Prepared by: **Bruce Livingstone, BBA**
Business Retention and Expansion Officer


Reviewed by: **Wendy Dupley, Ec.D**
Director of Economic Development & Civic Property


Concurrence: **W. David F. Pollock, P.Eng**
General Manager, Engineering Services


Approved by: **Al Horsman**
Chief Administrative Officer

Attachments:

- (A) Application Process for a Sidewalk Café
- (B) Regulations for Sidewalk Cafés



CORPORATION OF THE DISTRICT OF MAPLE RIDGE
11995 Haney Place, Maple Ridge, B.C. V2X 6A9, Phone: 467 7339 Fax: 467 7331

APPLICATION PROCESS for SIDEWALK CAFÉ

1. Review regulations and ensure that you are able to comply.
2. Make application with the Inspection Service Department.

The Inspection Service and or the Engineering Department will provide a plan review and pre-inspection. However, the District of Maple Ridge is under no obligations to perform such inspections and these inspections in no way relieve the applicant from the obligation to comply with the regulations and the terms of the Sidewalk Café permit.

3. The plans will be distributed to various departments for acceptance. Upon plan acceptance, a Highway Use permit will be issued to construct the enclosure and or to use the District's sidewalk. An application fee and security deposit along with third party liability insurance will be required at this step.
4. If an enclosure is being constructed, a final inspection for use and occupancy is required.
5. Each anniversary date (expiration of insurance certificate) a renewal request for the Highway Use permit is required. A pre-inspection for conformity with the original agreement will be required prior to issuance of a new permit. It is the operator's responsibility to ensure that the permit is renewed.



CORPORATION OF THE DISTRICT OF MAPLE RIDGE
11995 Haney Place, Maple Ridge, B.C. V2X 6A9, Phone: 467 7339 Fax: 467 7331

REGULATIONS for SIDEWALK CAFE

These regulations are fairly explicit and clarify community objectives for the commercial areas of the District of Maple Ridge.

- Sidewalk Cafe is permitted in the C3 and C2 zones.
- A minimum public sidewalk passage width of 2.1 meters (7 ft) is required along the frontage of the café.
- A sidewalk café must be an extension with the abutting business and cannot be subleased.
- The café must be directly abutting and touching the frontage or flankage of the building to which it is associated. This is so that patrons and servers do not disrupt pedestrian traffic on the sidewalk.
- An enclosure is required to contain the café where more than 2 seats are provided per table. The maximum height of the enclosure shall be 121 cm (4 ft) but not less than 91 cm (3 ft). This is the height from the top of railing to the finish grade of the adjacent sidewalk. (see sample drawing 'A' and suggestion on type of enclosure)
- The café enclosure must be a construction style, which allows for removal within 24 hours, if so required.
- Open type cafe (without enclosure) may be permitted at the discretion of the Municipal Engineer. This is generally restricted to a table with two seats. Seating arrangements must not back onto the sidewalk.
- Seasonal flowering plants should be incorporate with the sidewalk café with enclosures. Proposed locations for planter box, hanging baskets must be shown on the plan.
- The café must be wheelchair accessible.
- Permanent fixtures to District's sidewalk are not permitted.
- Exterior signage must comply with the District of Maple Ridge Sign bylaw no 4653-1992.
- The enclosure and covering must be approved, inspected and accepted by the Inspection Services Department prior to occupancy.

Update: May 26, 1999
ENGINEERING DEPT.



City of Maple Ridge

mapleridge.ca

TO: His Worship Mayor Michael Morden
and Members of Council
FROM: Chief Administrative Officer
MEETING DATE: June 9, 2020
FILE NO:
MEETING: Council Workshop
SUBJECT: Maple Ridge Fees & Charges Bylaw

EXECUTIVE SUMMARY:

The attached report will be on the June 23, 2020 Council Meeting agenda for discussion and consideration of the recommendation. The Council Workshop forum provides an earlier opportunity for Council to seek additional information if required, prior to decision-making.

RECOMMENDATION:

That the attachment to the June 9, 2020 report titled "Maple Ridge Fees & Charges Bylaw" be forwarded to the Council Meeting on June 23, 2020.

Approved by: *Corporate Officer*

Attachment:

- Maple Ridge Fees & Charges Bylaw – June 23, 2020



mapleridge.ca

CITY OF MAPLE RIDGE

TO: His Worship Mayor Michael Morden
and Members of Council

MEETING DATE: June 23, 2020

FILE NO: 09-3900-02

FROM: Chief Administrative Officer

MEETING: Council

SUBJECT: Maple Ridge Fees & Charges Bylaw

EXECUTIVE SUMMARY:

Council identified a consolidated fees and charges bylaw as a key deliverable related to Growth in its Council Work Plan Matrix. Currently, the dollar values for services and products provided by the City are embedded in separate bylaws that regulate processes supported by or administered in partnership with the City. Aggregating this information in a single bylaw serves to increase the efficiency of implementing annual rate updates.

The Maple Ridge Fees and Charges Bylaw establishes a framework to which existing fees can be attached as schedules are reviewed and updated. As the scheduled update of the Recreation Facility Fees and Charges Bylaw aligns with the timing of this report, it is attached as the first schedule in the new bylaw.

The most recent increase of recreation facility fees came as a phased approach with fees implemented in 2016 and a subsequent report in 2019 on the Synthetic Field Sport User Annual Contribution fee and the dry floor rate. Staff are recommending a modest increase of most recreation fees, effective the beginning of September 2020, to offset the rise in operating costs.

RECOMMENDATION:

That Bylaw No. 7575-2019 be given first, second, and third reading.

DISCUSSION:

a) **Background Context:**

The services provided by the City are governed by numerous individual bylaws that establish regulations and fees related to the service processes. In most cases, the fees are listed in schedules attached to the bylaw. However, in some instances rates are embedded within the text of the bylaw.

Consolidating fees and charges into a single bylaw will permit the update of rates in a timely manner. Additionally, a single source increases municipal transparency.

In total, fees and charges from 21 separate bylaws will be reviewed, updated, and amalgamated into the Maple Ridge Fees and Charges Bylaw. The fees included in the scope of this project do not include policy-based bylaws, such as Development Cost Charges or Community Amenity Contributions, and charges that are established by external partners and administered by the City.

Staff are taking a phased approach to populating the new consolidated bylaw; therefore, as departments review and update their fees, new schedules will be added. The first schedule to be included, a requirement to establish the new bylaw, is for recreation facility fees.

Recreation Fees and Charges

On an annual basis, staff review the rental and admission rates of several Lower Mainland recreation facilities including but not limited to Mission, Pitt Meadows, Langley, Coquitlam and Port Coquitlam. The data gathered is used to determine current market rental and admission rates compared to operating costs to ensure we are in line with our neighbours.

The last increase was implemented in 2016 for facility fees. A review of fees and charges was conducted annually, but since then no bylaw amendments were brought forward until the Leisure Centre re-opened.

Based on the analysis of neighbouring municipalities, staff are recommending the following changes to the Recreation Fees & Charges Bylaw:

- A 2% increase (e.g. Adult Swim \$5.70 to \$5.81) for 2020 and 2021 effective September 1 of each year for all fees excluding specifics below:
 - **Where the City of Maple Ridge was above market average:**
 - No increase to the 10 Pass Membership and a 5% reduction in 1 Year Memberships.
 - No increase to Gymnasium fees.
 - No increase to CLASS A fields for Adult Non Profits in Special Events & Regular Use.
 - **Where City of Maple Ridge will adjust to meet current needs and best practices:**
 - Removal of the 6-Month Membership Pass.
 - Consistent admission fee for users accessing the Outdoor Pool.
 - Amalgamating the Fundraising category into Special Events for Sport Fields.
 - Separation of CLASS A fields and Artificial Field fees and a 5% increase for the Artificial Field Fees (no increase for youth/senior non-profit regular use).
 - Introduction of the Swim Club rate for Hammond Pool with the increase in operations and use of outdoor amenities.
 - No increase to the Sport Field User Annual Contribution and Miscellaneous Fees based on Council Report June 4, 2019.
 - No increase to Swim Club rates for 2020 and 2% increase in 2021 to support clubs rebuilding after retrofit closure.

The City has a number of programs that will continue to support our residents by offering low-cost options, including:

- Access Pass - 75% admission subsidy; 50% subsidy, up to \$200, for recreation programs
- Rental Rebate Subsidy – Rental rates are subsidized based on program participants (Adult vs Youth, Non-profit vs For-profit)
- Grade 5 & 6 Active Pass – No charge drop-in and skating activities
- Low Cost Admission - e.g. Loonie/Toonie Swim
- Facility Fee Rental Waiver – Portion of rental fees waived to non-profits that reduce registration fees for residents, who are otherwise unable to participate

Residents also have access to Canadian Tire Jumpstart and KidSport subsidy programming, which are offered in partnership with the City of Maple Ridge.

b) Desired Outcome:

That the Maple Ridge Fees and Charges Bylaw be adopted with amended rates for recreation facility fees, effective September 1, 2020.

c) Strategic Alignment

Council identified updating and consolidating existing fees and charges as a deliverable within the “Growth” strategic priority. As fees and charges are reviewed and updated by departments, they will be attached to the new bylaw.

d) Citizen/Customer Implications

A modest fee increase will assist in offsetting the increasing facility operating costs, such as utilities and staffing, while balancing the need to ensure City Parks, Recreation & Culture services and programs remain accessible to all residents.

e) Business Plan/Financial Implications

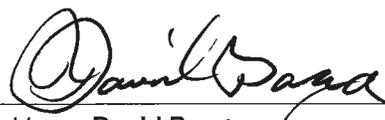
When rates remain stagnant for an extended period, inflationary pressures accumulate and greater increases to user-fees are required to remain within the operating budget. It is proposed that the updated recreation fees come into effect on September 1, 2020.

CONCLUSION:

The Maple Ridge Fees and Charges Bylaw consolidates existing municipally levied fees from 21 bylaws into a single, easy to navigate document.


Prepared by: **Dan Olivieri**
Corporate Support Coordinator

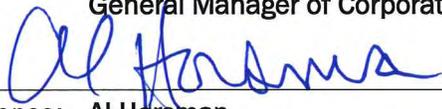

Reviewed by: **Russ Brummer**
Manager of Business Operations



Approved by: **David Boag**
General Manager of Parks Recreation & Culture



Approved by: **Christina Crabtree**
General Manager of Corporate Services



Concurrence: **Al Horsman**
Chief Administrative Officer

Attachments:

- (A) Maple Ridge Fees and Charges Bylaw - 2019-7575
- (B) Maple Ridge Recreation Facility Fees Bylaw - 4117-1988



City of Maple Ridge

**Maple Ridge
Fees and Charges Bylaw
Bylaw No. 7575-2019**

Effective Date:

TABLE OF CONTENTS

FEES	DESCRIPTION
Schedule A PARKS, RECREATION & CULTURE	Recreation Admission & Facility Fees

City of Maple Ridge

Fees & Charges Bylaw No. 7575-2019

A bylaw to establish fees and charges for City services and information

WHEREAS the Council of the City of Maple Ridge deems it expedient to provide for fees and charges for services and information;

AND WHEREAS section 194 of the Community Charter authorizes municipalities by bylaw to impose fees in respect of a service of the municipality or provision of information;

AND WHEREAS Council deems it necessary and desirable to exercise the authority provided by the Community Charter to cover costs of providing services and information where appropriate;

NOW THEREFORE the Council of the City of Maple Ridge enacts as follows:

Part 1 Citation

1.1 This bylaw may be cited as Maple Ridge Fees & Charges Bylaw No. 7575-2019.

Part 2 Severability

2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent paragraph, subparagraph, clause or phrase.

Part 3 Fees and Charges

- 3.1 The City hereby imposes the fees for the provision of services and information as specified in Schedules A which is attached hereto and form part of this bylaw.
- 3.2 Fees or charges imposed under this Bylaw for the provision of services or information shall apply instead of any fees or charges imposed under other bylaws for the same services or information in the event of any conflict between this Bylaw and any other bylaw. A reference to a more specific matter in this Bylaw supersedes a reference to a more general matter.

Part 4 Schedules

Schedule A – Parks, Recreation & Culture

READ for the first time the day of , 2019.

READ for the second time the day of , 2019.

READ for the third time the day of , 2019.

ADOPTED the day of , 2019.

PRESIDING MEMBER

CORPORATE OFFICER

Schedule A – Parks, Recreation & Culture Fees

Note:

1. All fees are exclusive of tax, which will be added, if applicable.
2. Fees listed in this Schedule come in to effect September 1st of the year identified.

Admissions

Child	2020	2021
Single	\$ 2.96	\$ 3.02
10 Pass	\$ 26.10	\$ 26.10
20 Pass	\$ 47.33	\$ 48.27
1 Month	\$ 26.62	\$ 27.15
3 Months	\$ 70.99	\$ 72.41
1 Year	\$ 247.95	\$ 247.95

Youth/Student/Senior	2020	2021
Single	\$ 3.98	\$ 4.06
10 Pass	\$ 35.10	\$ 35.10
20 Pass	\$ 63.65	\$ 64.92
1 Month	\$ 35.80	\$ 36.52
3 Months	\$ 98.53	\$ 100.50
1 Year	\$ 333.45	\$ 333.45

Adult	2020	2021
Single	\$ 5.81	\$ 5.93
10 Pass	\$ 51.30	\$ 51.30
20 Pass	\$ 93.02	\$ 94.88
1 Month	\$ 52.33	\$ 53.37
3 Months	\$ 139.54	\$ 142.33
1 Year	\$ 487.35	\$ 487.35

Maple Ridge Fees & Charges Bylaw No. 7575-2019

Family	2020	2021
Single	\$ 10.65	\$ 10.86
10 Pass	\$ 98.46	\$ 98.46
20 Pass	\$ 170.38	\$ 173.79
1 Month	\$ 100.43	\$ 102.44
3 Months	\$ 267.81	\$ 273.17
1 Year	\$ 935.37	\$ 935.37

Drop-In Skating - Single	2020	2021
Child	\$ 2.65	\$ 2.71
Youth/Student/Senior	\$ 3.57	\$ 3.64
Adult/Parent & Tot	\$ 4.82	\$ 4.92
Family	\$ 8.50	\$ 8.67

Outdoor Pool Admission - Single	2020	2021
Child	\$ 1.90	\$ 1.90
Youth/Student/Senior	\$ 1.90	\$ 1.90
Adult/Parent & Tot	\$ 2.86	\$ 2.86

Arenas (Hourly Rate)

Ice - Prime Time	2020	2021
Youth/Senior Non-Profit	\$ 112.55	\$ 114.80
Adult Non-Profit	\$ 168.81	\$ 172.19
Private	\$ 281.36	\$ 286.98
Commercial	\$ 311.09	\$ 317.31
Non-Resident	\$ 300.94	\$ 306.96

Ice - Non-Prime Time	2020	2021
Youth/Senior Non-Profit	\$ 84.42	\$ 86.10
Adult Non-Profit	\$ 126.61	\$ 129.14
Private	\$ 211.02	\$ 215.24
Commercial	\$ 233.31	\$ 237.98
Non-Resident	\$ 225.71	\$ 230.22

Dry Floor - Prime Time	2020	2021
Youth/Senior Non-Profit	\$ 44.91	\$ 45.81
Adult Non-Profit	\$ 67.37	\$ 68.72
Private	\$ 112.28	\$ 114.53
Commercial	\$ 142.40	\$ 145.25
Non-Resident	\$ 134.49	\$ 137.18

Fairgrounds (Hourly Rate)

Note:

1. Stage is included at no-charge when booking the grounds

Barns Beef, Exhibition, Commercial	2020	2021
Youth/Senior Non-Profit	\$ 8.32	\$ 8.49
Adult Non-Profit	\$ 12.48	\$ 12.73
Private	\$ 20.81	\$ 21.22
Commercial	\$ 22.89	\$ 23.35
Non-Resident	\$ 24.97	\$ 25.47

Grounds & Showrings	2020	2021
Youth/Senior Non-Profit	\$ 7.28	\$ 7.43
Adult Non-Profit	\$ 10.92	\$ 11.14
Private	\$ 18.21	\$ 18.57
Commercial	\$ 20.03	\$ 20.43
Non-Resident	\$ 21.85	\$ 22.29

Halls (Hourly Rate)

Note:

1. Non-Prime time rates will be a 50% reduction of the regular rates and applied to all hours outside of the prime time windows listed below:

Days	Hours
Monday – Friday	5:00 pm – 9:00 pm
Saturday/Sunday (Year Round)	8:00 am – 9:00 pm

Hammond Hall	2020	2021
Youth/Senior Non-Profit	\$ 25.97	\$ 26.49
Adult Non-Profit	\$ 38.96	\$ 39.74
Private	\$ 64.93	\$ 66.23
Commercial	\$ 84.83	\$ 86.53
Non-Resident	\$ 79.68	\$ 81.28

Whonnock Hall	2020	2021
Youth/Senior Non-Profit	\$ 84.84	\$ 86.54
Adult Non-Profit	\$ 127.27	\$ 129.81
Private	\$ 212.11	\$ 216.35
Commercial	\$ 237.33	\$ 242.08
Non-Resident	\$ 237.33	\$ 242.08

Kitchen	2020	2021
Youth/Senior Non-Profit	\$ 34.84	\$ 35.54
Adult Non-Profit	\$ 52.28	\$ 53.32
Private	\$ 87.12	\$ 88.86
Commercial	\$ 122.71	\$ 125.16
Non-Resident	\$ 122.71	\$ 125.16

- Fairgrounds
- Hammond Hall
- Whonnock Lake Centre

Pools (Hourly Rate)

Competition Pool (Per Lane)	2020	2021
Swim Club	\$ 5.96	\$ 6.08
Youth/Senior Non-Profit	\$ 10.08	\$ 10.28
Adult Non-Profit	\$ 15.12	\$ 15.42
Private	\$ 25.19	\$ 25.70
Commercial	\$ 32.01	\$ 32.65
Non-Resident	\$ 29.87	\$ 30.46

Teach Pools	2020	2021
Swim Club	\$ 5.07	\$ 5.17
Youth/Senior Non-Profit	\$ 10.08	\$ 10.28
Adult Non-Profit	\$ 15.12	\$ 15.42
Private	\$ 25.19	\$ 25.70
Commercial	\$ 32.01	\$ 32.65
Non-Resident	\$ 29.87	\$ 30.46

Hammond Pool (Whole Pool)	2020	2021
Swim Club	\$ 15.92	\$ 15.92
Youth/Senior Non-Profit	\$ 27.29	\$ 27.83
Adult Non-Profit	\$ 40.93	\$ 41.75
Private	\$ 68.22	\$ 69.58
Commercial	\$ 71.95	\$ 73.39
Non-Resident	\$ 69.50	\$ 70.89

Rooms (Hourly Rate)

Note:

1. Non-Prime time rates will be a 50% reduction of the regular rates and applied to all hours outside of the prime time windows listed below:

Days	Hours
Monday – Friday	5:00 pm – 9:00 pm
Saturday/Sunday (Year Round)	8:00 am – 9:00 pm

Multi-Purpose Room (capacity 1-15)	2020	2021
Youth/Senior Non-Profit	\$ 4.60	\$ 4.69
Adult Non-Profit	\$ 6.90	\$ 7.03
Private	\$ 11.50	\$ 11.73
Commercial	\$ 14.12	\$ 14.40
Non-Resident	\$ 14.12	\$ 14.40
<ul style="list-style-type: none"> • Whonnock Lake Centre – Meeting Room 		

Multi-Purpose Room (capacity 15-30)	2020	2021
Youth/Senior Non-Profit	\$ 9.19	\$ 9.37
Adult Non-Profit	\$ 13.79	\$ 14.07
Private	\$ 22.98	\$ 23.44
Commercial	\$ 28.22	\$ 28.79
Non-Resident	\$ 28.22	\$ 28.79
<ul style="list-style-type: none"> • Leisure Centre - Training Studio • Hammond Community Centre – Preschool • Library - Alouette Room • Planet Ice - Meeting Room • Whonnock Lake Centre – Preschool 		

Maple Ridge Fees & Charges Bylaw No. 7575-2019

Multi-Purpose Room (capacity 40-60)	2020	2021
Youth/Senior Non-Profit	\$ 12.07	\$ 12.31
Adult Non-Profit	\$ 18.11	\$ 18.47
Private	\$ 30.17	\$ 30.78
Commercial	\$ 36.28	\$ 37.01
Non-Resident	\$ 33.27	\$ 33.94
<ul style="list-style-type: none"> • Leisure Centre – Preschool Room 		

Multi-Purpose Room (capacity 60-80)	2020	2021
Youth/Senior Non-Profit	\$ 14.22	\$ 14.50
Adult Non-Profit	\$ 21.33	\$ 21.75
Private	\$ 35.55	\$ 36.26
Commercial	\$ 49.33	\$ 50.31
Non-Resident	\$ 46.27	\$ 47.19
<ul style="list-style-type: none"> • Leisure Centre - Multipurpose Room • Greg Moore Youth Centre Lounge & Multipurpose Room • Library Fraser Room 		

Gymnasium	2020	2021
Youth/Senior Non-Profit	\$ 46.88	\$ 46.88
Adult Non-Profit	\$ 70.32	\$ 70.32
Private	\$ 123.37	\$ 123.37
Commercial	\$ 154.31	\$ 154.31
Non-Resident	\$ 132.64	\$ 132.64
<ul style="list-style-type: none"> • Leisure Centre & Greg Moore Youth Centre Active Area 		

Artificial Turf (Hourly Rate)

- Samuel Robertson Secondary
- Westview Secondary
- Karina Leblanc
- Golden Ears Field
- Telosky Fields

Youth/Senior Non-Profit	2020	2021
Commercial	\$ 23.17	\$ 24.33
Special Event	\$ 5.80	\$ 6.09
Regular Use	\$ -	\$ -

Adult Non-Profit	2020	2021
Commercial	\$ 23.17	\$ 24.33
Special Event	\$ 17.92	\$ 18.82
Regular Use	\$ 13.34	\$ 14.00

Local, Private or Political Group	2020	2021
Special Event	\$ 28.97	\$ 30.42
Regular Use	\$ 23.17	\$ 24.33

Local Commercial	2020	2021
Special Event	\$ 31.28	\$ 32.84
Regular Use	\$ 25.49	\$ 26.77

Non-Resident Group	2020	2021
Special Event	\$ 33.60	\$ 35.28
Regular Use	\$ 27.80	\$ 29.19

Class A Fields

- Hammond Stadium
- Thomas Haney Secondary
- Albion Sports Complex
- Cliff Park

Youth/Senior Non-Profit	2020	2021
Commercial	\$ 22.51	\$ 22.96
Special Event	\$ 5.63	\$ 5.74
Regular Use	\$ -	\$ -

Adult Non-Profit	2020	2021
Commercial	\$ 22.51	\$ 22.96
Special Event	\$ 17.07	\$ 17.07
Regular Use	\$ 12.70	\$ 12.70

Local, Private or Political Group	2020	2021
Special Event	\$ 28.14	\$ 28.70
Regular Use	\$ 22.51	\$ 22.96

Local Commercial	2020	2021
Special Event	\$ 30.39	\$ 30.99
Regular Use	\$ 24.77	\$ 25.26

Non-Resident Group	2020	2021
Special Event	\$ 32.64	\$ 33.29
Regular Use	\$ 27.01	\$ 27.55

Class B Fields

- Albion Park
- Jordan Park
- Maple Ridge Park
- Ruskin Park
- Selvey Park
- Tolmie Park

Youth/Senior Non-Profit	2020	2021
Commercial	\$ 16.77	\$ 17.10
Special Event	\$ 4.19	\$ 4.28
Regular Use	\$ -	\$ -

Adult Non-Profit	2020	2021
Commercial	\$ 16.77	\$ 17.10
Special Event	\$ 11.67	\$ 11.90
Regular Use	\$ 6.78	\$ 6.92

Local, Private or Political Group	2020	2021
Special Event	\$ 20.96	\$ 21.38
Regular Use	\$ 16.77	\$ 17.10

Local Commercial	2020	2021
Special Event	\$ 22.63	\$ 23.09
Regular Use	\$ 18.44	\$ 18.81

Non-Resident Group	2020	2021
Special Event	\$ 24.32	\$ 24.80
Regular Use	\$ 20.12	\$ 20.53

Class C Fields

- All weather fields at Albion Sports Complex

Youth/Senior Non-Profit	2020	2021
Commercial	\$ 5.60	\$ 5.71
Special Event	\$ 1.40	\$ 1.43
Regular Use	\$ -	\$ -

Adult Non-Profit	2020	2021
Commercial	\$ 5.60	\$ 5.71
Special Event	\$ 2.81	\$ 2.86
Regular Use	\$ -	\$ -

Local, Private or Political Group	2020	2021
Special Event	\$ 7.00	\$ 7.14
Regular Use	\$ 5.60	\$ 5.71

Local Commercial	2020	2021
Special Event	\$ 7.56	\$ 7.71
Regular Use	\$ 6.16	\$ 6.28

Non-Resident Group	2020	2021
Special Event	\$ 8.12	\$ 8.28
Regular Use	\$ 6.72	\$ 6.86

Miscellaneous

Sports Field User Annual Contribution	2020	2021
Fall/Winter Clubs	\$ 30.00	\$ 30.00
Spring/Summer Clubs	\$ 15.00	\$ 15.00

Sports Field User Annual Contribution	2020	2021
Park Shelter (up to a full day)	\$ 70.00	\$ 70.00
Event Trailer (day rate)	\$ 147.31	\$ 147.31
Tennis/Sport Court (commercial use only)	\$ 15.00	\$ 15.00

THE FOLLOWING DOCUMENT HAS BEEN REPRODUCED FOR CONVENIENCE ONLY AND IS A CONSOLIDATION OF THE FOLLOWING:

1. Maple Ridge Recreation Facility Fees By-law No. 4117-1988
2. Maple Ridge Recreation Facility Fees Amending By-law No. 4265-1989
3. Maple Ridge Recreation Facility Fees Amending By-law No. 4322-1990
4. Maple Ridge Recreation Facility Fees Amending By-law No. 4470-1990
5. Maple Ridge Recreation Facility Fees Amending By-law No. 4528-1991
6. Maple Ridge Recreation Facility Fees Amending By-law No. 4575-1991
7. Maple Ridge Recreation Facility Fees Amending By-law No. 4609-1991
8. Maple Ridge Recreation Facility Fees Amending By-law No. 4772-1992
9. Maple Ridge Recreation Facility Fees Amending By-law No. 5015-1994
10. Maple Ridge Recreation Facility Fees Amending By-law No. 5313-1995
11. Maple Ridge Recreation Facility Fees Amending By-law No. 5471-1996
12. Ridge Meadows Parks and Leisure Services Facility Fees Amending By-law No. 5501-1996
13. Maple Ridge Recreation Facility Fees Amending By-law No. 5822-1999
14. Maple Ridge Recreation Facility Fees Amending By-law No. 6198-2004
15. Maple Ridge Recreation Facility Fees Amending By-law No. 6254-2004
16. Maple Ridge Recreation Facility Fees Amending By-law No. 6385-2006
17. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6470-2007
18. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6476-2007
19. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6571-2008
20. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6588-2008
21. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6664-2009
22. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6727-2010
23. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6799-2011
24. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6826-2011
25. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6932-2012
26. Maple Ridge Recreation Facility Fees Amending Bylaw No. 6999-2013
27. Maple Ridge Recreation Facility Fees Amending Bylaw No. 7032-2013
28. Maple Ridge Recreation Facility Fees Amending Bylaw No. 7553-2019

Individual copies of any of the above by-laws can be obtained by contacting the Clerk's Department.

CORPORATION OF THE DISTRICT OF MAPLE RIDGE

BYLAW NO. 4117-1988

A By-law to fix fees to be charged for the use of sports and recreation facilities.

WHEREAS, pursuant to provisions contained in the Municipal Act being Section 679, Chapter 290, R.S.B.C., 1979 and amendments thereto, the Council may, by by-law, establish and regulate the fixing of fees for admission to or for the use of sports and recreation facilities.

NOW THEREFORE, the Council of the Corporation of the District of Maple Ridge, in open meeting assembled, ENACTS AS FOLLOWS:

1. This By-law may be cited for all purposes as "Maple Ridge Recreation Facility Fees By-law No. 4117-1988".
2. The rental and admission rates for use of Parks and Recreation facilities shall be as per the fees specified in Schedule "A" attached hereto.

By-law 4575-1991

3. Notwithstanding any rate contained in this by-law or the Schedules attached thereto, the Facility Rental Fee be waived to local non-profit emergency response agencies for a special event which has the primary goal of educating the residents of Maple Ridge about current safety, first aid or emergency response issues. Emergency response agencies would include any local non-profit group whose primary purpose is to respond in an emergency situation with a goal of saving or protecting human life and property. Examples of emergency agencies include the Maple Ridge Fire Department, R.C.M.P. Detachment, Maple Ridge Search & Rescue, St. John's Ambulance Society and the Royal Life-Saving Society.
The Special Event must provide free access to the general public and free display opportunities to other participating local non-profit emergency response groups.

No commercial agency may participate in the event for profit or promotional benefit.

READ a first time the 17th day of October, 1988 A.D.

READ a second time the 17th day of October, 1988 A.D.

READ a third time the 17th day of October, 1988 A.D.

RECONSIDERED AND FINALLY ADOPTED the 31st day of October, 1988 A.D.

W.J. Hartley

MAYOR

J.R. McBride

CLERK

7032-2013
7553-2019

Corporation of the City of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "A"

Arenas					
Per Hour Rate (taxes not included)	Youth/Senior Non-Profit	Adult Non- Profit	Private	Commercial	Non- Resident
Ice - Prime Time	\$ 110.34	\$ 165.50	\$ 275.84	\$ 304.99	\$ 295.04
Ice - Non-Prime Time	\$ 82.76	\$ 124.13	\$ 206.88	\$ 228.74	\$ 221.28
Dry Floor* Prime Time	\$ 44.03	\$ 66.05	\$ 110.08	\$ 139.61	\$ 131.85

*Dry Floor Prime Time rates will take affect April 1, 2019

Corporation of the District of Maple Ridge
Bylaw No. 4117 – 1988

SCHEDULE "B"

Fairgrounds Effective January 1, 2014					
<i>(taxes not included)</i>	Youth/Senior Non-Profit	Adult Non-Profit	Private	Commercial	Non-Resident
Barns Beef, Exhibition, Commercial	\$8.16	\$12.24	\$20.40	\$22.44	\$24.48
Grounds & Showrings	\$7.14	\$10.71	\$17.85	\$19.64	\$21.42
Stage is included at no-charge when booking the grounds.					

**Corporation of the District of Maple Ridge
Bylaw No. 4117 – 1988**

SCHEDULE "C"

Pools						
Effective January 1, 2014						
<i>(taxes not included)</i>	Swim Club	Youth/Senior Non-Profit	Adult Non-Profit	Private	Commercial	Non-Resident
Competition Pool	\$5.96	\$9.88	\$14.82	\$24.70	\$31.38	\$29.28
Leisure Pool	-					
Teach Pool (per lane)	\$5.07					
Hammond Pool	-	\$26.75	\$40.13	\$66.88	\$70.54	\$68.14
Harris Pool (whole pool)						

**Corporation of the District of Maple Ridge
Bylaw No. 4117 – 1988**

SCHEDULE "D"

Rooms Effective January 1, 2014					
<i>(taxes not included)</i>	Youth/Senior Non-Profit	Adult Non-Profit	Private	Commercial	Non-Resident
Multipurpose Room (capacity 1-15)	\$4.51	\$6.76	\$11.27	\$13.84	\$13.84
Pitt Meadows Family Recreation Centre - Youth Centre South Bonson Community Centre - Living Room, Upstairs Meeting Room, Boardroom Whonnock Lake Centre - Meeting Room					
Multipurpose Room (capacity 15-30)	\$9.01	\$13.52	\$22.53	\$27.67	\$27.67
Leisure Centre - Training Studio Hammond Community Centre - Preschool Maple Ridge Library - Alouette Room Pitt Meadows Family Recreation Centre – Preschool, Daycare Planet Ice - Meeting Room South Bonson Community Centre - Activity Room #2 Whonnock Lake Centre – Preschool					
Multipurpose Room (capacity 40-60)	\$11.83	\$17.75	\$29.58	\$35.57	\$32.62
Leisure Centre - Preschool Heritage Hall - Daycare Pitt Meadows Family Recreation Centre – Lobby					
Multipurpose Room (capacity 60-80)	\$13.94	\$20.91	\$34.85	\$48.36	\$45.36
Leisure Centre - Multipurpose Greg Moore Youth Centre - Lounge, Multipurpose Maple Ridge Library - Fraser Room Pitt Meadows Library – Meeting Room Pitt Meadows Family Recreation Centre - Multipurpose South Bonson Community Centre - Activity Room #1					
Gymnasiums	\$49.35	\$74.02	\$123.37	\$154.31	\$132.64
Leisure Centre Greg Moore Youth Centre Active Area Pitt Meadows Family Recreation Centre					

The non-prime time rates will be a 50% reduction of the regular rates in the Fees & Charges Schedule and will be applied to all hours outside of the prime time hours listed below:

Prime Time (Days of Week)
Monday – Friday
Saturday/Sunday

(Year Round)

Prime Time (Times)
5:00pm – 9:00pm
8:00am – 9:00pm

Corporation of the District of Maple Ridge
Bylaw No. 4117 – 1988

SCHEDULE "E"

Halls Effective January 1, 2014					
<i>(taxes not included)</i>	Youth/Senior Non-Profit	Adult Non-Profit	Private	Commercial	Non-Resident
Medium (capacity 100-200)	\$25.46	\$38.20	\$63.66	\$83.17	\$78.12
Hammond Hall Heritage Hall - Lower floor					
Large (capacity 200-300)	\$37.98	\$56.97	\$94.95	\$111.04	\$106.78
Heritage Hall - Upper floor					
Specialty Hall (capacity 175-200)	\$83.18	\$124.77	\$207.95	\$232.68	\$232.68
South Bonson Community Centre – Banquet Room Whonnock Lake Centre – Main Hall					

The non-prime time rates will be a 50% reduction of the regular rates in the Fees & Charges Schedule and will be applied to all hours outside of the prime time hours listed below:

Monday – Friday
Saturday/Sunday (Year Round)

5:00pm – 9:00pm
8:00am – 9:00pm

**Corporation of the District of Maple Ridge
Bylaw No. 4117 – 1988**

SCHEDULE "F"

Kitchens					
Effective January 1, 2014					
Per Day Rate (taxes not included)	Youth/Senior Non-Profit	Adult Non-Profit	Private	Commercial	Non-Resident
	\$34.16	\$51.25	\$85.41	\$120.30	\$120.30
Fairgrounds Hammond Hall Heritage Hall Pitt Meadows Family Recreation Centre South Bonson Community Centre Whonnock Lake Centre					

Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "G"

Maple Ridge Leisure Centre Admission Rates Effective January 1, 2014							
"Flexi" <i>(taxes not included)</i>	Single	10 Pass	20 Pass	1 month	3 months	6 months	1 year
Children	\$2.90	\$26.10	\$46.40	\$26.10	\$69.60	\$130.50	\$261.00
Youth	\$3.90	\$35.10	\$62.40	\$35.10	\$93.60	\$175.50	\$351.00
Senior	\$3.90	\$35.10	\$62.40	\$35.10	\$93.60	\$175.50	\$351.00
Adult	\$5.70	\$51.30	\$91.20	\$51.30	\$136.80	\$256.50	\$513.00
Family	\$10.44	\$98.46	\$167.04	\$98.46	\$262.56	\$492.30	\$984.60

Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "H"

Pitt Meadows Family Recreation Centre Admission Rates Effective January 1, 2014							
<i>(taxes not included)</i>	Single	10 Pass	20 Pass	1 month	3 months	6 months	1 year
Children	\$2.61	\$23.49	\$41.76	\$23.49	\$62.64	\$117.45	\$234.90
Youth	\$3.52	\$31.68	\$56.32	\$31.68	\$84.48	\$158.40	\$316.80
Senior	\$3.52	\$31.68	\$56.32	\$31.68	\$84.48	\$158.40	\$316.80
Adult	\$5.02	\$45.18	\$80.32	\$45.18	\$120.48	\$225.90	\$451.80
Family	\$9.38	\$84.42	\$150.08	\$84.42	\$225.12	\$422.10	\$844.20

Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "I"

Drop-In Skating Admission Rates			
Effective January 1, 2014			
<i>(taxes not included)</i>	Single	10 Pass	20 Pass
Children	\$2.60	\$23.40	\$41.60
Youth	\$3.50	\$31.50	\$56.00
Senior	\$3.50	\$31.50	\$56.00
Adult	\$4.73	\$42.57	\$75.68
Family	\$8.33	\$74.97	\$133.32
Parent & Tot	\$4.73	\$42.57	\$75.68

Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "J"

Outdoor Pools Admission Rates Effective January 1, 2014		
<i>(taxes not included)</i>	Single	Season Pass
Children	\$1.76	\$31.68
Youth	\$2.37	\$42.66
Senior	\$2.37	\$42.66
Adult	\$3.03	\$54.54
Family	\$6.68	\$120.24

**Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988**

SCHEDULE "K"

Sports Fields Effective January 1, 2013			
<i>(taxes not included)</i>	CLASS A	CLASS B	CLASS C
Youth/Senior Non-Profit			
Commercial Use	\$22.07	\$16.44	\$5.49
Fundraising	\$11.04	\$8.22	\$2.75
Special Event	\$5.52	\$4.11	\$1.37
Regular Use	\$0.00	\$0.00	\$0.00
Adult Non Profit			
Commercial Use	\$22.07	\$16.44	\$5.49
Fundraising	\$22.07	\$16.44	\$5.49
Special Event	\$17.07	\$11.44	\$2.75
Regular Use	\$12.70	\$6.65	\$0.00
Local, Private or Political Groups			
Fundraising	\$33.11	\$24.66	\$8.24
Special Event	\$27.59	\$20.55	\$6.86
Regular Use	\$22.07	\$16.44	\$5.49
Local Commercial			
Fundraising	\$35.31	\$26.30	\$8.78
Special Event	\$29.79	\$22.19	\$7.41
Regular Use	\$24.28	\$18.08	\$6.04
Non Resident Groups			
Fundraising	\$37.52	\$27.95	\$9.33
Special Event	\$32.00	\$23.84	\$7.96
Regular Use	\$26.48	\$19.73	\$6.59
Sport Field User Annual Contribution			
Fall/Winter Clubs		\$30 per registration	
Spring/Summer Clubs		\$15 per registration	

Class A	Synthetic Fields at Samuel Robertson Secondary, Westview Secondary and Pitt Meadows Secondary; Hammond Stadium; Merkley Grass; Pitt Meadows Athletic Park; Thomas Haney Secondary; Albion Sports Complex (grass); Cliff Park; Harris North
Class B	Telosky; Albion; Jordan Park; Maple Ridge Park; Bonson; Ruskin Park; Selvey Park; Harris South; Tolmie Park; Edith McDermott Park
Class C	All weather fields at Merkley and Albion Sports Complex

Corporation of the District of Maple Ridge
Bylaw No. 4117 - 1988

SCHEDULE "L"

Miscellaneous Fees Effective January 1, 2014	
<i>(taxes not included)</i>	
Park Shelter	\$70.00 (up to a full day)
Event Trailer	\$147.31 (day rate)
Tennis/Sport Court	\$15.00 (applicable to commercial use only)



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CITY OF MAPLE RIDGE

TO: His Worship Mayor Michael Morden
and Members of Council
FROM: Chief Administrative Officer
SUBJECT: UBCM Resolutions 2020

MEETING DATE: June 9, 2020
FILE NO: 01-0230-08
MEETING: Workshop

EXECUTIVE SUMMARY:

The Union of British Columbia Municipalities (UBCM) provides a common voice for local government throughout the Province. Staff have confirmed that in order for resolutions to be submitted to the 2020 UBCM Convention they must first be endorsed by Council. The deadline for submission to the UBCM is June 30, 2020.

There are five resolutions being proposed for submission to the UBCM Convention:

1. Mandatory Signage for Bear Traps
2. Banning Shock Collars
3. Criminal Record Checks for Local Government Elected Officials
4. Independent Office of Integrity for Local Government
5. Cannabis Farm Use

RECOMMENDATION:

That the UBCM resolutions included in the staff report dated June 9, 2020 be forwarded to the UBCM for consideration at the 2020 UBCM Convention.

DISCUSSION:

The following UBCM resolutions are proposed:

#1: Mandatory Signage for Bear Traps

WHEREAS Dogs are accidentally killed yearly across British Columbia when they are unintentionally lured into a baited bear trap often resulting in a gruesome death,

AND WHEREAS People are unable to avoid bear traps because there is no requirement for signage to be posted warning of said traps,

THEREFORE BE IT RESOLVED THAT The Province of British Columbia impose a mandatory requirement for trappers to post signage warning of active bear traps in the area to prevent accidental harm to people and animals.

4.5

#2: Banning Shock Collars

WHEREAS Shock collars, also known as electronic collars or e-collars, are considered inhumane by the SPCA and other animal welfare organizations in BC for causing both physical and psychological pain for pets by delivering up to 6,000 volts of electricity or spraying noxious chemicals to control an animal's behavior,

AND WHEREAS Many countries around the world including countries in Europe as well as parts of Australia have banned the use shock collars because alternative positive training methods that do not cause an animal unnecessary harm, pain or suffering are readily available to everyone free of charge,

THEREFORE BE IT RESOLVED THAT The Province of British Columbia immediately ban the use of shock collars across the province as a tool for training and or punishment for pets.

#3: Criminal Record Checks for Local Government Elected Officials

WHEREAS Individuals holding office in a local government are elected into a position of trust and power where they have access to sensitive data and are expected to "conduct themselves in an open, transparent and accountable manner" according to the Candidate's Guide To Local Government Elections in B.C.;

AND WHEREAS There is no requirement for elected officials to submit criminal record checks despite being privy to highly sensitive information and allowed to participate in activities that other employers would require criminal record checks for, such as volunteering,;

THEREFORE BE IT RESOLVED THAT Section 87 of the Local Government Act be amended to include criminal record checks as part of the nomination documents submitted by candidates thereby creating a high standard of transparency that will improve public trust in locally elected officials.

The resolution above was submitted to the LMLGA in 2017 but was not endorsed to be forwarded to the UBCM Convention.

#4: Independent Office of Integrity for Local Government

WHEREAS the UBCM Working Group on Responsible Conduct (WGRC) has been working extensively to support local government initiatives to address less-than-responsible local government conduct by providing local government council and board members with a set of principles and general standards of conduct that can be used to develop their own Code of Conduct ;

AND WHEREAS the WGRC continues to work on potential legislative change that focuses on the importance of councils and boards turning their minds to Codes of Conduct in a standardized and consistent manner;

THEREFORE BE IT RESOLVED that UBCM request the Provincial Government to establish an Independent Office of Integrity to serve the public, elected officials and local government officials in an advisory, educational and investigative role in the development, application and enforcement of Codes of Conduct.

#5 – Cannabis Farm Use

WHEREAS cannabis production in the Agricultural Land Reserve (“ALR”) has been classified as a “farm use” and which operations are regulated under the Farm Practices Protection (Right to Farm) Act specifically in relation to normal farm practices protection;

AND WHEREAS the production of cannabis has been proven to cause greater nuisance for odour, noise and light emission to neighbouring properties located in the ALR than traditional food and livestock farming;

AND WHEREAS Section 8(3)(h) of the Community Charter provides authority for Council to regulate, prohibit and impose requirements for the protection and enhancement of the well being of its community in relation to matters referred to in Section 64 [nuisances, disturbances and other objectionable situations];

THEREFORE BE IT RESOLVED that Lieutenant Governor in Council be requested to include the production of cannabis to Section 555 [intensive agriculture] of the Local Government Act and provide local governments authority to enforce nuisance bylaw regulations against cannabis producers.

ALTERNATIVES:

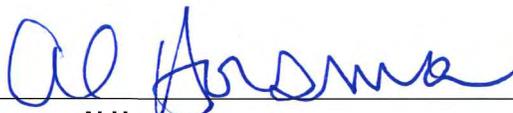
Council may wish to support all or some of the resolutions presented herein, amend the resolutions, or add to the resolutions to be forwarded to the 2020 UBCM Convention.

CONCLUSIONS:

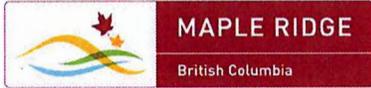
Municipal Council resolutions presented for debate at the UBCM Convention can drive change in legislation and policy at the Federal and Provincial level.



Reviewed by: **Stephanie Nichols**
Corporate Officer



Concurrence: **Al Horsman**
Chief Administrative Officer



City of Maple Ridge

mapleridge.ca

TO: His Worship Mayor Michael Morden
and Members of Council -

FROM: Chief Administrative Officer

MEETING DATE: June 9, 2020

FILE NO:

MEETING: Council Workshop

SUBJECT: Proposed Amendment to the 2020 Council Meeting Schedule

EXECUTIVE SUMMARY:

The attached report is scheduled to be on the June 23, 2020 Council Meeting agenda for discussion and consideration of the recommendation. The Council Workshop forum provides an extended opportunity for Council to seek additional information if required, prior to decision-making.

RECOMMENDATION:

That the attachment to the June 9, 2020 Council Workshop report titled "*Proposed Amendment to the 2020 Council Meeting Schedule*" be forwarded to the Council Meeting on June 23, 2020.

Approved by: Corporate Officer

Attachment:

- Proposed Amendment to the 2020 Council Meeting Schedule – staff report dated June 23, 2020

TO: His Worship Mayor Michael Morden
and Members of Council

FROM: Chief Administrative Officer

SUBJECT: Proposed Amendment to the 2020 Council Meeting Schedule

MEETING DATE: June 23, 2020

FILE NO: 01-0530-04/2020

MEETING: Council

EXECUTIVE SUMMARY:

On November 26, 2019, Council approved the 2020 Council Meeting Schedule. Council Workshop is currently scheduled from 11:00am-4:00pm on the 2nd and 4th Tuesday of the month. Committee of the Whole is currently scheduled from 1:30pm-3:30pm on the 1st and 3rd Tuesday of the month.

The Council Workshop Meeting is intended for the review and discussion of policies and other matters of interest to Council. Over the last few months the Council Workshop meeting agenda has been very full resulting in a long day, especially when the meeting is followed by Closed Council and Regular Council meetings.

Current Schedule	Proposed Schedule
1st Tuesday Committee of the Whole – 1:30-3:30pm Closed (if required)	1st Tuesday Council Workshop – 11:00am–4:00pm Closed (if required)
2nd Tuesday Council Workshop – 11:00am–4:00pm Closed (if required) Regular Council – 7:00pm	2nd Tuesday Committee of the Whole – 1:30-3:30pm Closed (if required) Regular Council – 7:00pm
3rd Tuesday Committee of the Whole – 1:30-3:30pm Closed (if required) Public Hearing – 7:00pm	3rd Tuesday Council Workshop – 11:00am–4:00pm Closed (if required) Public Hearing – 7:00pm
4th Tuesday Council Workshop – 11:00am–4:00pm Closed (if required) Regular Council – 7:00pm	4th Tuesday Committee of the Whole – 1:30-3:30pm Closed (if required) Regular Council – 7:00pm

RECOMMENDATION:

That the amended 2020 Council Meeting Schedule attached to the staff report dated June 23, 2020 be adopted; and further,

That staff provide notice of the new schedule as required under section 127 of the *Community Charter*.

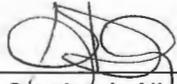
ALTERNATIVE:

Council could decide to leave the current schedule in place or make alternative amendments.

DISCUSSION:

The Council Procedure Bylaw does not contain the schedule of meetings and is therefore not required to be amended.

Switching the Committee of the Whole and Council Workshop meeting day will still allow for fulsome discussion to take place at Council Workshop without resulting in an exceptionally long meeting day.



Prepared by: Stephanie Nichols
Corporate Officer



Approved by: Al Horsman
Chief Administration Officer

Attachment: Amended 2020 Council Meeting Calendar

2020 Council Meeting Calendar

NOTE: Calendar subject to change

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	LGLA			
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	LMLGA			
17	18	19	20	21	22	23
24 / 31	25	26	27	28	29	30

June						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 / 30	24 / 31	25	26	27	28	29

September						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Acting Mayor Schedule

Jan: Cllr. Meadus
Feb-Mar: Cllr. Robson
Apr-May: Cllr. Dueck
Jun-Jul: Cllr. Svendsen
Aug-Sep: Cllr. Yousef
Oct-Nov: Cllr. Duncan

Meeting Information

Closed Council (not public)
Blaney Room

Committee of the Whole
Council Chambers
1:30 to 3:30 pm

Council Meeting - Workshop
Blaney Room 11am - 4pm

Council Meeting - Regular

Council Chambers
7:00 PM

Public Hearing
Council Chambers
7:00 PM

Other Information:

Statutory Holiday

Business Planning

Council Conference/Training

Council Meetings Schedule 2020—proposed amendments

July 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 CANADA DAY	2	3	4
5	6	7 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED)	8	9	10	11
12	13	14 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	15	16	17	18
19	20	21 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED) PUBLIC HEARING (7:00 PM)	22	23	24	25
26	27	28 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	29	30	31	

Council Meetings Schedule 2020-Proposed Amendments

August 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 BC DAY	4	5	6	7	8
←			Break	→		
9	10	11	12	13	14	15
←			Break	→		
16	17	18	19	20	21	22
←			Break	→		
23	24	25	26	27	28	29
←			Break	→		
30	31					

Council Meetings Schedule 2020—Proposed Amendments

September 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED)	2	3	4	5
6	7 Labour Day	8 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	9	10	11	12
13	14	15 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED) PUBLIC HEARING (7:00 PM)	16	17	18	19
20	21	22	23 UBCM Virtual Meeting	24	25	26
27	28	*29 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	30			

* Due to UBCM Conference, Committee of the Whole and the Regular Council Meeting have been scheduled for September 29, 2020

Council Meetings Schedule 2020—Proposed Amendments

October 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED)	7	8	9	10
11	12 THANKSGIVING DAY	13 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	14	15	16	17
18	19	20 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED) PUBLIC HEARING (7:00 PM)	21	22	23	24
25	26	27 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	28	29	30	31

Council Meetings Schedule 2020—Proposed Amendments

November 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED)	4	5	6	7
8	9	10 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	11	12	13	14
15	16 REMEMBRANCE DAY	17 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED) PUBLIC HEARING (7:00 PM)	18	19	20	21
22	23 BUSINESS PLANNING	24 BUSINESS PLANNING COUNCIL	25 BUSINESS PLANNING	26	27	28
29	30					

Council Meetings Schedule 2020—Proposed Amendments

December 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
		1 WORKSHOP (11:00 AM) CLOSED (IF REQUIRED) PUBLIC HEARING (7:00 PM)	2	3	4	5	
6	7	8 COW (1:30 PM) CLOSED (IF REQUIRED) COUNCIL (7:00 PM)	9	10	11	12	
13	14	15	16	17	18	19	
←			Break				→
20	21	22	23	24	25 CHRISTMAS DAY	26 BOXING DAY	
←			Break				→
27	28 BOXING DAY STAT	29	30	31 NEW YEAR'S EVE	JANUARY 1 NEW YEAR'S DAY 2021		
←			Break				→

Council Meetings Schedule 2020

July 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 CANADA DAY	2	3	4
5	6 COW CLOSED	7	8	9	10	11
12	13 WORKSHOP CLOSED COUNCIL	14	15	16	17	18
19	20 COW CLOSED PUBLIC HEARING	21	22	23	24	25
26	27 WORKSHOP CLOSED COUNCIL (7:00 PM)	28	29	30	31	

Council Meetings Schedule 2020

August 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
						1	
2	3 BC DAY	4	5	6	7	8	
←			Break	→			
9	10	11	12	13	14	15	
←			Break	→			
16	17	18	19	20	21	22	
←			Break	→			
23	24	25	26	27	28	29	
←			Break	→			
30	31						

Council Meetings Schedule 2020

September 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 COW CLOSED	2	3	4	5
6	7 Labour Day	8 WORKSHOP CLOSED COUNCIL (7:00 PM)	9	10	11	12
13	14	15 COW CLOSED PUBLIC HEARING	16	17	18	19
20	21	22	23 UBCM Victoria	24	25	26
27	28	*29 WORKSHOP CLOSED COUNCIL (7:00 PM)	30			

* Due to UBCM Conference, Workshop and Council have been scheduled for September 29, 2020

Council Meetings Schedule 2020

October 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
		COW CLOSED				
11	12	13	14	15	16	17
	THANKSGIVING DAY	WORKSHOP CLOSED COUNCIL				
18	19	20	21	22	23	24
		COW CLOSED PUBLIC HEARING (7:00 PM)				
25	26	27	28	29	30	31
		WORKSHOP CLOSED COUNCIL (7:00 PM)				

Council Meetings Schedule 2020

November 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
		COW CLOSED				
8	9	10	11	12	13	14
		WORKSHOP CLOSED COUNCIL (7:00 PM)				
15	16	17	18	19	20	21
	REMEMBRANCE DAY	COW CLOSED PUBLIC HEARING				
22	23	24	25	26	27	28
	BUSINESS PLANNING	BUSINESS PLANNING COUNCIL	BUSINESS PLANNING			
29	30					

Council Meetings Schedule 2020

December 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
		1 COW CLOSED PUBLIC HEARING (7:00 PM)	2	3	4	5	
6	7 WORKSHOP CLOSED COUNCIL	8	9	10	11	12	
13	14	15	16	17	18	19	
←			Break				→
20	21	22	23	24	25 CHRISTMAS DAY	26 BOXING DAY	
←			Break				→
27	28 BOXING DAY STAT	29	30	31 NEW YEAR'S EVE	JANUARY 1 NEW YEAR'S DAY 2021		
←			Break				→



City of Maple Ridge

mapleridge.ca

TO: His Worship Mayor Michael Morden
and Members of Council

FROM: Chief Administrative Officer

SUBJECT: **2019 Consolidated Financial Statements**

MEETING DATE: June 9, 2020

FILE NO:

MEETING: Council Workshop

EXECUTIVE SUMMARY:

The attached report is scheduled to be on the June 23, 2020 Council Meeting agenda for discussion and consideration of the recommendation. The Council Workshop forum provides an extended opportunity for Council to seek additional information if required, prior to decision-making.

RECOMMENDATION:

That the attachment to the June 9, 2020 Council Workshop report titled "2019 Consolidated Financial Statements" be forwarded to the Council Meeting on June 23, 2020.

Approved by: Corporate Officer

Attachment:

- 2019 Consolidated Financial Statements – staff report dated June 23, 2020



CITY OF MAPLE RIDGE

mapleridge.ca

TO: His Worship Mayor Morden
and Members of Council
FROM: Chief Administrative Officer
SUBJECT: 2019 Consolidated Financial Statements

MEETING DATE: June 23, 2020
FILE NO: 01-0110-01
MEETING: Council

EXECUTIVE SUMMARY:

Financial reporting in local government serves to communicate the fiscal health and well being of a community. This report focuses on our Financial Statements for the 2019 fiscal year. Overall results for the year are positive. Our Net Financial Position decreased by \$2.64 million to \$112.3 million and our Accumulated Surplus increased by \$64.45 million to \$1.223 billion.

The 2019 Financial Statements have been prepared using the accounting standards and reporting model mandated by the Public Sector Accounting Board (PSAB). BDO Canada LLP has conducted an audit of the financial statements and they will form an integral part of the 2019 Annual Report. In order to satisfy current audit rules, Council must formally approve the financial statements before BDO can issue their final audit opinion. The audit report will be “unqualified”. This is the highest form of assurance an auditor can provide and indicates the statements are free of material misstatements and that readers can rely on them for decision making purposes.

RECOMMENDATION:

That the 2019 Financial Statements be approved.

DISCUSSION:

Financial reporting in local government serves to communicate the fiscal health and well-being of a community and there are two main documents that accomplish this: the **Financial Plan** and the **Financial Statements**, each with very different objectives.

The **Financial Plan** is a forward looking document that sets out the City’s planned expenditures and transfers to reserves for the next five years and identifies how those expenditures and transfers will be funded. The *Community Charter* requires that municipalities prepare a “balanced budget”. This means that the total of any proposed expenditures or transfers to reserves must not exceed the total of proposed revenues or transfers from reserves. In simple terms, the Financial Plan answers the question: “What are we going to do and how are we going to pay for it?”

In contrast, the **Financial Statements** are a retrospective document that looks at the year just ended, comparing our actual financial performance in the year to the activities identified in the Financial Plan. The *Community Charter* requires municipalities to prepare the financial statements in accordance with generally accepted accounting principles for local governments. In Canada, those principles are set by the

Public Sector Accounting Board (PSAB). The objective of a municipality's Financial Statements is to report on its financial condition at a point in time and its financial performance for the year.

The differing objectives of the Financial Plan and the Financial Statements, combined with the different rules guiding their preparation, can easily result in confusion when trying to compare the two documents. For example, the Financial Plan treats transfers to and from reserves as transactions, while the Financial Statements, at the consolidated level, ignore transfers as they take place within the corporate entity. It is important to keep the different rules and objectives in mind as we look at financial results for 2019.

The 2019 Consolidated Financial Statements present the City's results of operations during the year and the financial position as at December 31, 2019. Financial performance is compared to the Financial Plan adopted in May of 2019 as this was the plan used to set property taxation rates, and to prior year results. The transactions included in the Financial Statements are those that took place between the City and outside parties. Internal transactions, such as transfers between reserves, which are important for financial planning purposes, have been eliminated.

The City's auditors, BDO Canada LLP, have conducted an audit of the Statements and, pending Council's acceptance of the statements, will finalize their audit report. The audit report will be "unqualified". This is the highest form of assurance an auditor can provide and indicates the statements are free of material misstatements and that readers can rely on them for decision making purposes.

There are a number of key terms in the Financial Statements that are important to be familiar with before drawing any conclusions about the 2019 results:

- **Net Financial Position:** provides a snapshot of where the City stands financially in terms of the resources it held and the debt it owed at December 31. It is the difference between our financial assets and our liabilities and provides an indication of financial flexibility. If Net Financial Position is negative it is referred to as Net Debt and indicates that revenues that will be collected in the future are needed to pay for liabilities that already exist. If it is positive, it is referred to as Net Financial Assets and indicates a greater degree of flexibility.
- **Accumulated Surplus:** is the total of all the City's assets, both financial and non-financial, less our liabilities. It represents the net economic resources available for service provision. The largest element of this number is the value of our tangible capital assets, the physical assets used in day-to-day service provision, meaning the accumulated surplus balance does not represent a source of cash available to finance our day-to-day operations.
- **Annual Surplus:** is the difference between annual revenues and expenses, as reported on the Statement of Operations. It is important to keep in mind that items included in revenue do not necessarily represent cash received during the year. For example, the value of contributed tangible capital assets is reported as a revenue, but does not represent cash the City received. On the expense side, only the annual cost of using those assets is recognized through amortization. The amounts expended for capital investment or renewal is not included, nor is the value of infrastructure contributed to the City through development. This accounting requirement results in a large reported annual surplus, but does not represent a cash surplus.

The City's Financial Statements are comprised of the following:

- Statement of Financial Position
- Statement of Operations
- Statement of Change in Net Financial Assets
- Statement of Cash Flow

- Significant Accounting Policies
- Notes to the Financial Statements
- Segment Report
- Supporting Schedules 1-6

The Notes to the Financial Statements provide additional information for the items found on the Statement of Financial Position and the Statement of Operations and are referenced on each of these statements.

A discussion of the Financial Statements follows:

Statement of Financial Position

The Statement of Financial Position is the public sector version of a balance sheet. One of the key indicators on this statement is the Net Financial Position. As noted above, it is calculated by subtracting our liabilities from our financial assets and is one piece of information available to assess the City's financial flexibility. At the end of 2019 the City had Net Financial Assets of \$112.33 million, a decrease of \$2.64 million from 2018.

The other key indicator that appears on this statement is Accumulated Surplus. As noted above, this is the total of all our assets, both financial and non-financial, less our liabilities. This number represents the net economic resources available for service provision. The bulk of this number comes from the value of our tangible capital assets, meaning it does not represent cash that can be spent to support our operations. At the end of 2019, the City's accumulated surplus was \$1.223 billion compared to \$1.158 billion in 2018. Of this amount, \$1.094 billion is the book value of the City's tangible capital assets, compared to \$1.027 billion in 2018.

Key items to note on the Statement of Financial Position:

- Combined cash and cash equivalents, and portfolio investments increased by \$4.48 million. This is the result of increased amounts available to invest due to timing differences between planned and actual expenditures, and increases in accounts payable and accrued liabilities at year-end.
- Inventory available for sale has decreased by \$2.4 million following the sale of the town centre lands.
- Debt decreased by \$2.53 million due to the scheduled repayment of debt, most of which relates to our Town Centre facilities.
- Accounts payable and accrued liabilities increased by \$6.26 million

Statement of Operations

The Statement of Operations is the public sector version of an income statement, reporting revenues and expenses for the year. The difference between revenues and expenses is referred to as the annual surplus if positive, or the annual deficit if negative. It is important to note that accounting rules require us to include in revenues items such as the value of infrastructure contributed to the city through development, but on the expense side we include only the cost of using those assets through amortization, not the value of the assets received. This results in a reported annual surplus that does not represent a cash surplus. In 2019, the City recorded contributed infrastructure with a value of \$34.16 million. This amount was recorded as revenue. On the expense side, the amortization recorded for these assets was \$358K. The City's Annual Surplus was \$64.45 million and over half of this amount comes from the transactions associated with contributed assets received during the year and, as noted previously, there is no cash received by the City related to these assets.

As noted earlier in the report, when the Financial Plan is prepared, we ensure that all planned sources of funding are equal to all planned uses of funding. This is referred to as a "balanced budget". Not all of the elements that result in a balanced budget are included in the Statement of Operations. Some Financial

Plan transactions, such as transfers to and from reserves, are eliminated from the summary financial statements as they are internal transactions; other items are not included as they do not meet the definition of an expense. For example, our planned investment in tangible capital assets will result in an expenditure of resources, but not an expense. The annual cost of using our tangible capital assets, recorded as amortization, is an expense and is included on this statement. A reconciliation between the Financial Plan and the Financial Statements is shown in Note 18 to the Financial Statements.

The following discusses the Statement of Operations:

Consolidated Revenues: Actual \$197.6 million; Budget \$224.8 million

Not all monies the City receives are recorded as revenues at the time of receipt. Monies, such as Development Cost Charges, that are collected for specific capital works are recorded as a liability when received. When we budget for the capital expenditures that are funded from these sources we also budget to record the revenue, which results in a draw down of the liability. If capital expenditures do not occur, no revenue is recognized and the funds remain on hand, recorded as a liability.

In 2019, consolidated revenues were below budget by \$27 million. This is comprised of variances in a number of categories, particularly those related to capital. The following highlights some of the key variances:

- User fees and other revenues exceeded budget estimates by \$1.5 million with fees related to development such as building permits, inspection and connection fees exceeding expectations, offset by shortfalls related to the extended closure of the Leisure Centre.
- Government Transfers (grants) revenues below budget estimates by \$9.8 million, due to timing differences between budget and actual expenditures as well as project start times being deferred pending outcomes of grant applications.
- Development revenues below budget estimates by \$35 million, due in large part to factors such as DCC liabilities not being drawn down to fund the related work.
- Interest income greater than budget estimates by \$3.4 million.
- Developer contributed assets greater than budget estimates by \$14 million.

As noted above, revenues below budget estimates for development revenues do not represent a cash shortfall as the related expenditures did not occur. Similarly, the revenue amount recorded for contributed assets does not represent a cash windfall as this number represents the value of assets received, not a payment received by the City.

Consolidated Expenses – Actual \$133.2 million; Budget \$144.8 million

Expenses are comprised of general operating expenses for goods and services, labour, interest on debt and amortization of our tangible capital assets. The actual cash expended to invest in the replacement or acquisition of assets is not reflected on this statement.

In 2019, consolidated expenses were below budget by \$11.6 million. Some key items contributing to this result include:

- Approximately \$1.3 million in interest costs related to authorized borrowing that has not yet been entered into.
- \$1.8 million from the RCMP contract.
- Approximately \$6.5 million in projects scheduled for 2019 that will proceed in 2020
- Savings of approximately \$3.9 million on labour costs, due in part to recruitment challenges experienced in 2019
- Approximately \$3 million in savings from Parks Recreation & Culture.
- An accounting entry to revalue the remaining remediation work required at the Cottonwood Landfill of \$3.6 million.

- Costs associated with the St. Anne's camp of approximately \$1.3 million

Statement of Change in Net Financial Assets

The change in Net Financial Position in a year is explained by the difference between revenues and expenditures. If we recognize more revenue than we expend, then the net financial position will increase; if less then it will decrease. In 2019, the City's financial position decreased by \$2.64 million to \$112.3 million. It is important to keep in mind that as part of the City's long-term financial planning processes, we may collect revenues over time to build capacity for future expenditures. This practice will increase the City's financial assets, and the net financial position, until the related expenditures occur.

Statement of Cash Flow

The Statement of Cash Flow explains the change in the balance of cash and cash equivalents for the year, showing the impact of various types of transactions on the balance. For example the statement shows that \$44.4 million was generated from operating activities and that \$51.8 million was used for capital activities.

Segment Report

The Segment Report enhances the information found on the Consolidated Statement of Operations. The information is laid out in the same manner, but provides a greater level of detail. City services have been segmented by grouping activities by function, as directed by PSAB. For example, protection of the public is achieved by activities such as bylaw enforcement and inspection services in addition to police and fire fighting services, so all of these activities are reported as part of the Protective Services segment. Revenues that are directly related to the costs of a function have been reported in each segment, including revenues related to capital investment. Expenses are broken down into the categories of goods and services, labour, debt servicing, and amortization. The Segment Report allows us to see how much each segment contributes to the annual surplus before considering allocations of taxes and other municipal resources. As described earlier, annual surplus is the difference between annual revenues and expenses.

The following table shows the departments included in each segment:

Reporting Segments						
General Gov't	Protective Svc	Recreation & Cultural	Planning; Public Health & Other	Transportation	Water	Sewer
Human Resources	Police	Parks	Planning	Engineering	Water	Sewer
Clerks	Fire	Leisure Svc	Recycling	Operations		
Administration	Bylaws	Youth Svc	Cemetery	Drainage		
Finance	Inspection Svc	Arts	Social Planning	Roads		
Purchasing	Emergency Svc	Library				
Information Svc						
Legislative Svc						
Economic Dev						
Communications						

The above discussion focuses on the Consolidated Financial Statements, and, as noted, consists of transactions only with outside parties; internal transactions, such as transfers are not included. It is useful to look at some areas of our organization in isolation, particularly the General Revenue Fund and the Sewer and Water Utilities. While the Financial Statements do not show each of these elements in isolation, aggregated information is shown on Schedules 1 and 3 to the Consolidated Financial Statements.

General Revenue

The majority of the City's diverse day-to-day operations fall within the General Revenue fund and include activities ranging from the development of plans to guide the community's future, to maintaining infrastructure such as roads to all the activities integral to the delivery of Council's strategic plan.

The financial plan projected that the General Revenue Accumulated Surplus balance would be drawn down by \$1.19 million in 2019. Actual results saw the balance drawn down by \$3.49 million to \$7.62 million. The main driver of this reduction was accounting entry related to the former Cottonwood Landfill Site. As noted in the Financial Statements, the cash flows for this item will occur in the future.

Sewer and Water Utilities

The Sewer and Water Utilities are self-funded business units that manage the collection and distribution of water and liquid waste as well as the related infrastructure. A large portion of the costs in the utilities are driven by the Regional District and Council has used a rate stabilization policy for a number of years to manage fluctuations in these costs. Under this policy, accumulated surplus amounts are deliberately built in a systematic manner over a period of time in order to provide for our commitment towards larger regional projects as well as variations in our own annual infrastructure investment. This practice allows Council to smooth the impact of variations in annual spending levels on our rate payers.

As projected, the accumulated surplus balance in the Sewer Utility was drawn down in 2019 and the balance in the Water Utility increased. The Regional District has indicated that their projected rate increases for sewer and water will be higher than previously indicated which is likely to introduce pressures on the City’s surplus balances. City rates for sewer were adjusted for 2019 and rates for both sewer and water will be revisited as needed to ensure adequate funding for the City’s infrastructure replacement.

The following shows the accumulated surplus amounts in each of the utilities and can also be found in Note 14 to the Financial Statements:

	2019	2018
Sewer Utility	\$ 7,216,552	\$ 8,512,633
Water Utility	\$ 15,518,140	\$ 13,799,283

Reserves

The City’s reserves are an important financial planning tool and provide a mechanism to build capacity over time to undertake strategic projects. They are reviewed on a regular basis to assess their adequacy, with adjustments made when capacity permits.

The term “reserve” is often applied to both our reserve funds and our reserve accounts and there are important distinctions between the two resources. Reserve funds are statutory, meaning they are established by bylaw for specific purposes. Once monies are transferred to a reserve fund, they can only be used for the purpose outlined in the establishing bylaw. Reserve accounts are appropriations of surplus, established to meet specific business needs. They can be established or dissolved as directed by Council, as long as identified business needs are met and risks are managed appropriately.

At the beginning of 2019, the City had \$104.2 million in total reserves, as shown in Schedule 6 to the Financial Statements. At the end of 2019 the City has \$105.8 million in reserves, an increase of \$1.6 million. This variance is the combined result of planned capital investment that will occur in the future and end of year provisions for various operating projects and initiatives.

CONCLUSIONS:

The 2019 Financial Statements have been prepared using the accounting standards and reporting model mandated by the Public Sector Accounting Board (PSAB). BDO Canada LLP has conducted an audit of the financial statements. In order to satisfy current audit rules, Council must formally approve the financial statements before BDO can issue their final audit opinion. The audit report will be “unqualified”. This is the highest form of assurance an auditor can provide and indicates the statements are free of material misstatements and that readers can rely on them for decision making purposes.

Overall results for 2019 are positive. We ended the year with an Annual Surplus amount of \$64.45 million, and an Accumulated Surplus balance of \$1.22 billion. The City's reserves are sound and the long-term financial plans reflect the ability of the City to meet its future obligations.



Prepared by: Catherine Nolan, CPA, CGA
Corporate Controller


per

Reviewed by: Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer



Approved by: Christina Crabtree
Acting GM, Corporate Services



Concurrence: Al Horsman
Chief Administrative Officer

Attachments: 2019 Financial Statements
BDO Audit Results Letter

City of Maple Ridge

Financial Statements and Auditor's Report

For the Year Ended December 31, 2019



Management's Responsibility for Financial Reporting

The information in this report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates and careful judgment.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also administers a program of proper business compliance.

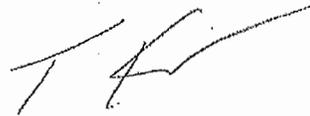
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements jointly with its Audit and Finance Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters.

BDO Canada LLP has unrestricted access to the Municipality and Council. Council approves the consolidated financial statements and reviews the recommendations of the independent auditors for improvements to controls as well as the actions of management to implement such recommendations.



Al Horsman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

Independent Auditor's Report

To the Mayor and Council of the City of Maple Ridge

Opinion

We have audited the consolidated financial statements of the City of Maple Ridge and its controlled entities (the "City"), which comprise the consolidated Statement of Financial Position as at December 31, 2019, and the consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes and schedules to the consolidated financial statements, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2019 and its results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, British Columbia
Date of Council Approval

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Consolidated Statement of Financial Position
as at December 31, 2019

	2019	2018
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 63,790,576	\$ 22,186,741
Portfolio investments (Note 2)	164,538,143	201,666,082
Accounts receivable (Note 3)	16,882,073	15,515,417
Recoverable local improvements (Note 4)	1,693,971	1,379,072
Other assets (Note 5)	797,977	779,813
Inventory available for resale	<u>56,169</u>	<u>2,459,585</u>
	<u>247,758,909</u>	<u>243,986,710</u>
Liabilities		
Accounts payable and accrued liabilities (Note 6)	31,126,120	24,858,292
Deferred revenue (Note 8)	16,801,812	15,760,504
Restricted revenue (Note 9)	36,581,674	35,996,158
Refundable performance deposits and other	23,625,735	21,908,866
Employee future benefits (Note 10)	3,999,000	4,662,100
Debt (Note 11, Schedule 4)	<u>23,291,350</u>	<u>25,822,631</u>
	<u>135,425,691</u>	<u>129,008,551</u>
Net Financial Assets	<u><u>112,333,218</u></u>	<u><u>114,978,159</u></u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 5)	1,094,315,052	1,027,400,677
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	317,502	326,363
Prepaid expenses	<u>665,550</u>	<u>471,486</u>
	<u><u>1,110,824,633</u></u>	<u><u>1,043,725,055</u></u>
Accumulated Surplus (Note 14)	<u><u>\$ 1,223,157,851</u></u>	<u><u>\$ 1,158,703,214</u></u>

Al Horsman
Chief Administrative Officer

Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

Consolidated Statement of Operations
For the year ended December 31, 2019

	Actual 2019	Budget 2019 (Note 18)	Actual 2018
Revenue (Segment Report, Note 21)			
Taxes for municipal purposes (Note 15)	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
User fees and other revenue	45,678,005	44,172,582	42,266,363
Government transfers (Note 16)	5,427,368	15,256,425	4,862,137
Development revenue	15,026,277	50,015,589	15,787,623
Interest and investment income	5,636,251	2,247,988	4,581,311
Gaming revenues	1,703,170	1,500,000	1,781,613
Refinancing and asset disposal gains (losses)	(221,954)	1,500,000	(1,470,673)
Contributed tangible capital assets (Note 12)	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
	197,611,071	224,777,238	183,181,725
Expenses (Segment Report, Note 21)			
Protective services	39,230,587	42,909,582	37,458,755
Transportation services	20,748,185	23,899,352	19,445,582
Recreation and cultural	19,176,835	22,485,994	18,754,440
Water utility	13,952,992	16,056,086	13,787,153
Sewer utility	12,427,643	14,020,250	11,688,964
General government	16,477,245	18,475,279	15,252,598
Planning, public health and other	<u>11,142,947</u>	<u>6,916,183</u>	<u>6,030,684</u>
	133,156,434	144,762,726	122,418,176
Annual Surplus	<u>64,454,637</u>	<u>80,014,512</u>	<u>60,763,549</u>
Accumulated Surplus - beginning of year	<u>1,158,703,214</u>	<u>1,158,703,214</u>	<u>1,097,939,665</u>
Accumulated Surplus - end of year (Note 14)	<u>\$ 1,223,157,851</u>	<u>\$1,238,717,726</u>	<u>\$1,158,703,214</u>

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2019

	Actual 2019	Budget 2019 (Note 18)	Actual 2018
Annual Surplus	\$ 64,454,637	\$ 80,014,512	\$ 60,763,549
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(92,131,841)	(216,964,685)	(74,540,940)
Amortization	21,257,458	21,329,763	21,168,109
Proceeds from disposal of tangible capital assets	928,432	1,500,000	183,461
(Gain) loss on disposal of tangible capital assets	<u>3,031,576</u>	<u>(1,500,000)</u>	<u>1,933,914</u>
	(66,914,375)	(195,634,922)	(51,255,456)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	8,861	-	37,523
Decrease (Increase) in prepaid expenses	<u>(194,064)</u>	<u>-</u>	<u>823,140</u>
	(185,203)	-	860,663
Increase (decrease) in Net Financial Assets	(2,644,941)	\$ (115,620,410)	10,368,756
Net Financial Assets beginning of the year	<u>114,978,159</u>	<u>114,978,159</u>	<u>104,609,403</u>
Net Financial Assets (Net Debt) end of the year	\$ <u>112,333,219</u>	\$ <u>(642,251)</u>	\$ <u>114,978,159</u>

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement

Consolidated Statement of Cash Flow

For the year ended December 31, 2019

	Actual 2019	Actual 2018
Operating transactions		
Annual surplus	\$64,454,637	\$60,763,549
Items not utilizing cash		
Amortization	21,257,458	21,168,109
Loss on disposal of assets	221,954	1,470,673
Contributed tangible capital assets	(34,156,244)	(29,727,691)
Actuarial adjustment on debt	(359,245)	(321,333)
Restricted revenues recognized	<u>(13,852,584)</u>	<u>(14,711,412)</u>
	(26,888,661)	(22,121,654)
Change in non-cash operating items		
Increase in prepaid expenses	(194,064)	823,140
Decrease (increase) in supplies inventory	8,861	37,523
Decrease (increase) in accounts receivable	(1,366,656)	(851,984)
Decrease (increase) in recoverable local improvements	(314,899)	(252,825)
Decrease (increase) in other assets	(18,164)	(16,605)
Increase (decrease) in accounts payable and accrued liabilities	6,267,828	4,062,541
Increase (decrease) in deferred revenue	1,041,308	1,562,321
Increase (decrease) in refundable performance deposits	1,716,869	(1,494,848)
Increase (decrease) in employee future benefits	<u>(663,100)</u>	<u>94,800</u>
	6,477,983	3,964,063
Cash provided by operating transactions	<u>44,043,959</u>	<u>42,605,958</u>
Capital transactions		
Proceeds on disposal of tangible capital assets	928,432	183,461
Cash used to acquire tangible capital assets	<u>(57,975,597)</u>	<u>(44,813,249)</u>
	<u>(57,047,165)</u>	<u>(44,629,788)</u>
Investing transactions		
Proceeds on disposal of land available for sale	5,213,038	1,582,750
Decrease (increase) in portfolio investments	<u>37,127,939</u>	<u>(13,948,231)</u>
	<u>42,340,977</u>	<u>(12,365,481)</u>
Financing transactions		
Debt repayment	(2,172,036)	(2,129,743)
Collection of restricted revenues	<u>14,438,100</u>	<u>11,073,918</u>
	<u>12,266,064</u>	<u>8,944,175</u>
Increase (decrease) in cash and cash equivalents	41,603,835	(5,445,136)
Cash and cash equivalents - beginning of year	<u>22,186,741</u>	<u>27,631,877</u>
Cash and cash equivalents - end of year	<u><u>\$63,790,576</u></u>	<u><u>\$22,186,741</u></u>

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement

Summary of Significant Accounting Policies
For the year ended December 31, 2019

The City of Maple Ridge (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

(a) Reporting Entity and Basis of Consolidation

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

They consolidate the activities of all of the funds of the City and the City's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the City's funds and wholly owned subsidiaries have been eliminated and only transactions with outside entities are reported.

(b) Basis of Accounting

The basis of accounting followed in these financial statements is the accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

(c) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

(d) Tangible Capital Assets

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Interest costs are not capitalized during construction. Amortization is recorded on a straight line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Assets under construction are not amortized. Contributed tangible capital assets are recorded at estimated fair value at the time of the contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

Buildings (including building components)	7 to 50 years
Transportation network	10 to 75 years
Storm sewer system	10 to 75 years
Fleet and equipment	8 to 20 years
Technology	3 to 25 years
Water system	10 to 85 years
Sanitary sewer system	30 to 75 years
Furniture and fixtures	3 to 20 years
Structures	15 to 75 years

Natural resources, works of art and historic assets are not recorded as assets in these consolidated financial statements.

(e) **Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of a contaminated site is recognized when a site is not in productive use or an unexpected event occurs and the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standards;
- iii. the City is directly responsible or accepts responsibility;
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

The liability is recognized as management's best estimate of the cost of remediation and post-remediation, including operation, maintenance and monitoring, that are an integral part of the remediation strategy for a contaminated site. Management has assessed its potential liabilities for contamination, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized at December 31, 2019 or December 31, 2018.

(f) **Landfill Closure and Post Closure Costs**

The Ministry of Environment establishes certain requirements for the closure and post closure monitoring of landfill sites. The obligation for closure and post closure costs associated with the City's former landfill is based on the present value of estimated future expenses. (Note 6)

(g) **Expense Recognition**

Expenses are recorded using the accrual basis of accounting whereby expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the legal obligation to pay.

(h) **Revenue Recognition**

Taxation

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxation for municipal purposes in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

User fees and other revenue

Charges for sewer and water usage are recorded as user fees and other revenue when the services are provided.

Government transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recorded as deferred revenue when transfer stipulations give rise to a liability and are recognized in the statement of operations as the stipulated liabilities are settled.

Development revenues

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are a liability of the municipality and are reported as Restricted Revenues at the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as development revenue.

Investment income

Investment income is recorded on the accrual basis and recognized when earned. Investment income is allocated to various reserves and operating funds on a proportionate basis.

To the extent that financial instruments have no stated rate of return, investment income is recognized as it is received.

Contributed tangible capital assets

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion, these assets are turned over to the City. Tangible capital assets received as contributions are recorded at their estimated fair value at the date of receipt and are also recorded as revenue.

(i) Use of estimates/measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, landfill closure and post closure obligations, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(j) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2019 component of the Financial Plan Bylaw adopted by Council on May 14, 2019.

(k) Financial instruments

The City's financial instruments consist of cash and cash equivalents, portfolio investments, accounts receivable, recoverable local improvements, other assets, accounts payable and accrued liabilities, refundable performance deposits and debt. Unless otherwise indicated, it is management's opinion that the City is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

(l) Cash and cash equivalents

Cash and cash equivalents are comprised of the amounts held in the City's bank accounts and investments with an original maturity date of three months or less.

(m) Portfolio Investments

Investments with an original maturity date of more than three months from the date of acquisition are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

(n) Basis of segmentation (Segment Report, Note 21)

Municipal services have been segmented by grouping services that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest expense is allocated to functions based on the purpose of specific borrowings.

(o) Employee future benefits

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred. As this is a multi-employer plan, no liability is attributed to the City and no liability is recorded in the financial statements. (Note 20)

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits. (Note 10)

Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2019 were comprised as follows:

	<u>Dec 31, 2019</u>	<u>Dec 31, 2018</u>
Cash	\$ 14,879,814	\$ 11,960,755
Cash equivalents	<u>48,910,762</u>	<u>10,225,986</u>
	<u>\$ 63,790,576</u>	<u>\$ 22,186,741</u>

Cash equivalents were comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of 2.46% to 2.56% (2.46% for 2018).

Additionally, the City holds cash and cash equivalents of \$5,101,141 (\$3,281,038 for 2018) and agreements and interest receivable of \$376,091 (\$193,474 for 2018) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2018	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2019
Latecomer Fees	\$ 112,386	\$ -	\$ 749,326	\$ 443,712	\$ 418,000
Cemetery Perpetual Care	1,206,022	33,712	66,891	33,712	1,272,913
Election Surplus	7,187	168	1,095	-	8,450
Metro Vancouver Sewer & Drainage District	569,083	-	2,533,769	1,162,242	1,940,610
Albion Dyking District	<u>1,579,834</u>	<u>834</u>	<u>276,062</u>	<u>19,471</u>	<u>1,837,259</u>
	<u>\$ 3,474,512</u>	<u>\$ 34,714</u>	<u>\$ 3,627,143</u>	<u>\$ 1,659,137</u>	<u>\$ 5,477,232</u>

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 2.12% - 5.65%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2019 returns were positive and ranged to 4.0%. In 2019 gains were \$Nil (\$Nil for 2018). The City does not hold any asset backed commercial paper or hedge funds.

The carrying value of securities is based on the cost method whereby the cost of the security is adjusted to reflect investment income that is accruing and any permanent decline in market value. During the term of individual investments there will be fluctuations in market values. Such fluctuations are considered normal, and if held to maturity, market value will be equal to face value.

The carrying value of Portfolio Investments at December 31, 2019 was \$164,538,143 (\$201,666,082 for 2018). The market value at December 31, 2019 was \$165,918,543 (\$201,793,693 for 2018).

3. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Property Taxes	\$ 5,377,516	\$ 5,035,959
Other Governments	2,375,904	2,447,778
General and Accrued Interest	3,816,092	4,467,405
Development Cost Charges	<u>5,564,102</u>	<u>3,645,582</u>
	17,133,614	15,596,724
Less: Allowance for Doubtful Accounts	<u>(251,541)</u>	<u>(81,307)</u>
	<u>\$ 16,882,073</u>	<u>\$ 15,515,417</u>

4. Recoverable Local Improvements

The City provides interim financing for certain geographically localized capital projects. It recovers these amounts from benefiting property owners. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years.

5. Other Assets

Debt Reserve Fund:

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. The City has estimated that there is only a remote possibility that these funds will not be recovered and therefore these funds have been included in Other Assets of \$797,977 (\$779,813 for 2018).

6. Accounts Payable and Accrued Liabilities

	<u>2019</u>	<u>2018</u>
Accounts Payable:		
General	\$ 11,368,913	\$ 9,663,468
Other Governments	12,029,889	11,372,311
Salaries and Wages	<u>2,071,496</u>	<u>1,860,221</u>
	25,470,298	22,896,000
Accrued Liabilities:		
Landfill Liability	4,078,820	519,227
Vacation Pay	547,507	484,008
Other Employment Benefits	<u>1,029,495</u>	<u>959,057</u>
	<u>5,655,822</u>	<u>1,962,292</u>
	<u>\$ 31,126,120</u>	<u>\$ 24,858,292</u>

The City's Landfill closed in 1989 and legislation requires closure and post closure care of solid waste landfill sites. Closure is estimated to be completed in 2030 and includes final covering, landscaping, erosion control, leachate and gas management. Post closure requirements extend for 30 years beyond completion of the closure plan and includes inspection and maintenance of the final covering, ground water monitoring, gas management systems operations, inspections and annual reports.

The liability recognized in the consolidated financial statements is the present value of the expected future cash flows for the closure and post closure care activities and is subject to measurement uncertainty. The inflation rate used is 2% and the discount rate is 2.43%. The recognized amounts are based on the City's best available information as at the financial statement reporting date and will be updated as new information becomes available. The unfunded liability for the landfill will be paid for per the annual approved Financial Plan.

7. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the City, the outcome of which cannot reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur and are not expected to be material.

(b) Contractual Obligations

In 1998 the City entered into an agreement to purchase ice sheet time for five years commencing in 1999, with five five-year renewal options. In 2018, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$638,000. Additional ice time is purchased separately. These payments are recorded as expenses when the ice time is provided.

(c) Unrecognized Liability

The City holds shares in a non-profit organization that provides protective services to its members. Should the organization dissolve or the City choose to withdraw from the organization the City would be liable for its proportionate share of any debt the organization held at that time. The liability is expected to be discharged over time through payments by the City and others for the provision of these services by the organization. Due to the ongoing operations of the organization the liability could only be quantified if the City chose to withdraw. Consequently no liability has been recognized in these financial statements.

8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	Prepaid Taxes		Connection Revenues	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 7,216,123	\$ 6,864,267	\$ 1,694,045	\$ 1,035,037
Deferred during the year	15,011,307	14,250,434	1,274,748	1,370,294
Revenue recognized	<u>(14,625,327)</u>	<u>(13,898,578)</u>	<u>(1,504,482)</u>	<u>(711,286)</u>
Ending balance	<u>\$ 7,602,103</u>	<u>\$ 7,216,123</u>	<u>\$ 1,464,311</u>	<u>\$ 1,694,045</u>
	Other		Total Deferred Revenues	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 6,850,336	\$ 6,298,878	\$ 15,760,504	\$ 14,198,182
Deferred during the year	5,206,249	4,931,744	21,492,304	20,552,472
Revenue recognized	<u>(4,321,187)</u>	<u>(4,380,286)</u>	<u>(20,450,996)</u>	<u>(18,990,150)</u>
Ending balance	<u>\$ 7,735,398</u>	<u>\$ 6,850,336</u>	<u>\$ 16,801,812</u>	<u>\$ 15,760,504</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	2019	2018	2019	2018
Beginning Balance	\$ 23,825,078	\$ 29,546,672	\$ 1,519,694	\$ 1,163,951
Collections and interest	10,732,980	6,275,172	226,755	355,745
Disbursements - operating	(387,753)	(398,474)	-	-
Disbursements - capital	<u>(8,506,876)</u>	<u>(11,598,291)</u>	<u>(4,213)</u>	<u>-</u>
Ending Balance	\$ <u>25,663,429</u>	\$ <u>23,825,079</u>	\$ <u>1,742,236</u>	\$ <u>1,519,696</u>

	Other Restricted Revenues		Total Restricted Revenues	
	2019	2018	2019	2018
Beginning Balance	\$ 10,651,386	\$ 8,923,031	\$ 35,996,158	\$ 39,633,654
Collections and interest	3,478,365	4,443,001	14,438,100	11,073,918
Disbursements - operating	(87,195)	(63,012)	(474,948)	(461,486)
Disbursements - capital	<u>(4,866,547)</u>	<u>(2,651,637)</u>	<u>(13,377,636)</u>	<u>(14,249,928)</u>
Ending Balance	\$ <u>9,176,009</u>	\$ <u>10,651,383</u>	\$ <u>36,581,674</u>	\$ <u>35,996,158</u>

10. Employee Future Benefits

The City provides employee future benefits in the form of severance benefits and vested and non-vested sick leave to qualifying employees. These benefits are not separately funded.

Severance benefits are cash settlements paid to employees who cease their employment with the City after a specified period of time. Employees hired before February 11, 1999 qualify for five days pay per year of employment, provided they either work a minimum of 20 years with the City or retire as defined by the Public Sector Pension Plan Act. Full time employees hired after February 11, 1999 qualify for 20 days pay provided they work a minimum of 10 years with the City and retire as defined by the Public Sector Pension Plan Act.

The City permits regular employees to accumulate up to 18 days per year of service for future illnesses up to a maximum of 250 days. For certain qualifying employees a portion of this benefit vests; for the balance, this benefit does not vest and cannot be converted to any other type of benefit.

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2018 and updated for December 31, 2019. The valuation resulted in a cumulative unamortized actuarial gain of \$669,600 at December 31, 2019, (cumulative unamortized gain of \$861,200 for 2018). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2019 was \$3,999,000, (\$4,662,100 for 2018) comprised as follows:

	<u>2019</u>	<u>2018</u>
Accrued benefit obligation, beginning of year	\$ 3,800,900	\$ 4,932,200
Add: Current service costs	169,000	397,600
Interest on accrued benefit obligation	107,800	143,900
Actuarial (gain)/loss	116,500	(1,192,800)
Less: Benefits paid during the year	<u>(864,800)</u>	<u>(480,000)</u>
Accrued benefit obligation, end of year	3,329,400	3,800,900
Add: Unamortized actuarial gain	<u>669,600</u>	<u>861,200</u>
Accrued Benefit liability	<u><u>3,999,000</u></u>	<u><u>4,662,100</u></u>

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	<u>2019</u>	<u>2018</u>
Discount rate (long-term borrowing rate)	3.00 %	3.00 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.63 %	2.68 %
Estimated average remaining service life of employees (years)	11.0	11.0

11. Debt (Schedule 4)

The City obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings.

The City carries no debt for others.

The following debenture debt amounts plus projected Sinking Fund earnings are payable over the next five years and thereafter are as follows:

	<u>Debt Payments</u>
2020	\$ 2,215,521
2021	2,260,235
2022	2,306,211
2023	2,353,485
2024	2,402,094
Thereafter	7,497,538
Sinking Fund earnings	<u>4,256,266</u>
	<u><u>\$ 23,291,350</u></u>

The City has the following authorized but un-issued financing available as at December 31, 2019:

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000	#6560	\$ 275,000
#6679	1,100,000	#7370	3,500,000
#7371	7,000,000	#7372	8,500,000
#7373	1,000,000	#7374	2,500,000
#7375	1,000,000	#7376	<u>2,500,000</u>
#7377	23,500,000	Total	<u><u>56,875,000</u></u>

12. Tangible Capital Assets

	Net book value	
	2019	2018
Land	\$ 262,677,920	\$ 234,687,064
Buildings	68,972,370	48,668,723
Transportation network	219,676,251	226,678,101
Storm sewer system	219,574,011	215,378,001
Fleet and equipment	16,931,360	16,476,349
Technology	5,418,867	4,891,574
Water system	131,621,388	125,869,323
Sanitary sewer system	136,838,710	130,908,256
Other	32,604,171	23,843,288
	<u>\$ 1,094,315,050</u>	<u>\$ 1,027,400,677</u>

For additional information, see the Schedule of Tangible Capital Assets (Schedule 5)

During the year there were no write-downs of assets (2018 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled \$34,156,244 (\$29,727,691 for 2018) and was capitalized and recorded as revenue at the time of recognition.

Natural assets, works of art, artifacts, cultural and historic assets are not recorded as assets in these financial statements. The City controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at City sites and public display areas.

13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan.

14. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2019 is \$1,223,157,851 (\$1,158,703,214 for 2018) and is distributed as follows:

		2019	2018
Operating surplus (Schedule 1)	General	\$ 7,622,573	\$ 11,111,456
	Sewer	7,216,552	8,512,633
	Water	<u>15,518,140</u>	<u>13,799,283</u>
		30,357,265	33,423,372
Equity in the capital funds (Schedule 2)	General	813,910,863	761,597,886
	Sewer	137,959,466	132,175,506
	Water	<u>135,053,573</u>	<u>127,272,400</u>
		1,086,923,902	1,021,045,792
Reserves (Schedule 3)	Funds	33,375,907	39,570,150
	Accounts	<u>72,500,777</u>	<u>64,663,900</u>
		<u>105,876,684</u>	<u>104,234,050</u>
Accumulated Surplus		<u>\$ 1,223,157,851</u>	<u>\$ 1,158,703,214</u>

15. Property Tax Levies

In addition to its own tax levies, the City is required to collect taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the City and organizations providing regional services in which the City has become a member. Taxes levied for other agencies are not included in City revenues. Total tax levies were comprised as follows:

	<u>2019</u>	<u>2019 Budget</u>	<u>2018</u>
Municipal Tax Levies	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
Levies for other authorities			
School taxes	38,718,718	38,726,439	36,281,590
Translink	6,929,231	6,928,774	6,139,075
British Columbia Assessment	1,142,457	1,142,361	1,074,697
Metro Vancouver Regional District	1,232,350	1,230,808	1,131,973
Dyking Districts	700,801	700,823	648,834
Municipal Finance Authority	<u>5,671</u>	<u>5,670</u>	<u>5,052</u>
Total Collections for Others	<u>48,729,228</u>	<u>48,734,875</u>	<u>45,281,221</u>
Total Tax Levies	<u>\$ 138,934,938</u>	<u>\$ 138,819,529</u>	<u>\$ 130,926,881</u>

16. Government Transfers

Government transfers recognized as revenues during the year were comprised of the following:

	<u>2019</u>		<u>2018</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 269,954	\$ 653,340	\$ 252,368	\$ 300,941
Provincial Gov't	1,438,038	1,307,077	1,877,731	1,336,511
TransLink	714,413	994,798	176,370	790,717
Other	<u>49,747</u>	<u>-</u>	<u>64,975</u>	<u>62,524</u>
Total	<u>\$ 2,472,152</u>	<u>\$ 2,955,215</u>	<u>\$ 2,371,444</u>	<u>\$ 2,490,693</u>

17. Expenses and Expenditures by Object

	Capital		2019 Total	2019 Budget	2018 Total
	Operations	Acquisitions			
Goods and services	\$ 67,039,401	\$ 56,999,405	\$ 124,038,806	\$ 270,417,771	\$ 101,240,006
Wages and salaries	43,397,280	976,192	44,373,472	47,227,625	43,210,372
Interest	<u>1,462,295</u>	<u>-</u>	<u>1,462,295</u>	<u>2,752,252</u>	<u>1,612,938</u>
Total	111,898,976	57,975,597	169,874,573	320,397,648	146,063,316
Amortization expenses	21,257,458	-	21,257,458	21,329,763	21,168,109
Contributed tangible capital assets	<u>-</u>	<u>34,156,244</u>	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
Total Expenses and Expenditures	<u>\$ 133,156,434</u>	<u>\$ 92,131,841</u>	<u>\$ 225,288,275</u>	<u>\$ 361,727,411</u>	<u>\$ 196,959,116</u>

18. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 14, 2019. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	Financial Plan Bylaw	Financial Statement Budget
Revenue		
Taxation	\$ 90,084,654	\$ 90,084,654
User fees and other revenue	44,172,582	44,172,582
Other	70,520,002	70,520,002
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
Total Revenue	<u>224,777,238</u>	<u>224,777,238</u>
Expenses		
Protective services	42,909,582	42,909,582
Transportation services	23,899,352	23,899,352
Recreation and cultural	22,485,994	22,485,994
Water utility	16,056,086	16,056,086
Sewer utility	14,020,250	14,020,250
General Government	18,475,279	18,475,279
Planning, public health and other	<u>6,916,183</u>	<u>6,916,183</u>
Total expenses	<u>144,762,726</u>	<u>144,762,726</u>
Annual Surplus	<u>\$ 80,014,512</u>	<u>\$ 80,014,512</u>
Less:		
Capital expenditures	216,964,685	
Debt repayment	3,785,954	
Add:		
Interfund transfers	62,869,502	
Amortization	21,329,763	
Borrowing proceeds	<u>56,536,862</u>	
	<u>\$ -</u>	

19. Contractual Rights

Contributed Tangible Capital Assets

There are a number of development projects in progress throughout the City where there is a requirement for the developer to provide infrastructure to the City, such as roads, sewers, sidewalks and street lighting. The estimated fair value of the infrastructure is recognized as "contributed tangible capital assets" revenue in these consolidated financial statements when the City accepts responsibility for the infrastructure. Estimated fair value is determined at the time the assets are recognized.

20. Municipal Pension Plan

The City of Maple Ridge and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid \$3,438,370 (2018 \$3,390,825) for employer contributions while employees contributed \$2,876,127 (2018 \$2,810,502) to the plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

21. Segmented Information

The City is a diversified municipal government entity in the province of British Columbia that provides a wide range of services to its citizens. Municipal services have been segmented by grouping activities that have similar service objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

Protective Services

Protective Services is comprised of the Ridge Meadows RCMP detachment, the Maple Ridge Fire Department, bylaw enforcement, inspection services and emergency services. Services provided by the segment are focused on protecting the citizens of Maple Ridge.

Transportation Services

Transportation Services is comprised of Engineering, Operations, Drainage and Roads. Services provided by the segment include the construction and maintenance of transportation related infrastructure.

Recreation and Cultural

Recreation and cultural services provides library services, access to recreation facilities and maintains and operates City parks.

Water Utility

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City of Maple Ridge.

Sewer Utility

The Sewer Utility collects waste water and transports it to treatment plants operated by Metro Vancouver in addition to maintaining the sanitary sewer infrastructure.

General Government

General Government provides administrative, legislative and support services for the City. Functions include financial planning and reporting, information technology, economic development and communications.

Planning, Public Health and Other

This segment is comprised of Planning, Recycling, Cemetery and Social Planning. Activities include land use guidelines, development of the City's official community plan, management of the recycling contract and improving the social well-being of the community.

Unallocated

Unallocated includes revenues that cannot be directly attributed to the activities of an identified functional segment.

22. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue there could be specific impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the City is not known. Although disruption from the virus is expected to be temporary, given the dynamic nature of the situation and the potential duration of disruption the related financial impact cannot be reasonably estimated at this time. The market value of the City's portfolio investments initially declined after the declaration of COVID-19 as a global pandemic and, as at April 30, 2020, had subsequently recovered. During the term of individual investments there are normally, and it is expected there will continue to be, fluctuations in the market values, which if held to maturity, are expected to equal face value. The City's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and if necessary, leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2019

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 136,202	\$ 948,675
Other revenues	5,768,318	1,177,415	1,916,341	18,405,712	11,694,648
Government transfers	92,307	3,040,942	1,080,567	-	186,239
Development revenue	10,604	1,673,067	6,321,107	4,633,386	2,142,639
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing & asset disposal gain(loss)	(99,201)	(1,941,285)	285,394	(446,242)	(447,523)
Contributed infrastructure	<u>-</u>	<u>19,076,502</u>	<u>9,013,059</u>	<u>1,727,202</u>	<u>4,260,602</u>
Total Revenue	5,772,028	23,026,641	18,616,468	24,456,260	18,785,280
Expenses					
Operating:					
Goods and services	20,866,789	4,404,803	9,333,859	10,211,953	9,168,950
Labour	16,969,395	5,586,917	6,876,967	1,340,310	608,088
Debt Servicing	<u>9,519</u>	<u>-</u>	<u>716,109</u>	<u>-</u>	<u>-</u>
Sub total	37,845,703	9,991,720	16,926,935	11,552,263	9,777,038
Amortization	<u>1,384,884</u>	<u>10,756,465</u>	<u>2,249,900</u>	<u>2,400,729</u>	<u>2,650,605</u>
Total Expenses	<u>39,230,587</u>	<u>20,748,185</u>	<u>19,176,835</u>	<u>13,952,992</u>	<u>12,427,643</u>
Excess (deficiency) of revenue over expenses	\$ <u>(33,458,559)</u>	\$ <u>2,278,456</u>	\$ <u>(560,367)</u>	\$ <u>10,503,268</u>	\$ <u>6,357,637</u>

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2019 Actual	Total Budget	Total 2018 Actual
\$ -	\$ -	\$ 2,185,847	\$ 86,934,986	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
1,987,978	1,869,798	2,857,795	-	45,678,005	44,172,582	42,266,363
997,172	-	30,141	-	5,427,368	15,256,425	4,862,137
284,149	-	(38,675)	-	15,026,277	50,015,589	15,787,623
-	-	-	5,636,251	5,636,251	2,247,988	4,581,311
-	-	-	1,703,170	1,703,170	1,500,000	1,781,613
(330,664)	-	(52,054)	2,809,621	(221,954)	1,500,000	(1,470,673)
<u>73,279</u>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>34,156,244</u>	<u>20,000,000</u>	<u>29,727,691</u>
3,011,914	1,869,798	4,988,654	97,084,028	197,611,071	224,777,238	183,181,725
4,476,338	545,552	8,031,157	-	67,039,401	73,453,088	57,454,958
9,176,964	-	2,838,639	-	43,397,280	47,227,625	42,182,171
<u>207,101</u>	<u>479,792</u>	<u>49,774</u>	<u>-</u>	<u>1,462,295</u>	<u>2,752,252</u>	<u>1,612,938</u>
13,860,403	1,025,344	10,919,570	-	111,898,976	123,432,965	101,250,067
<u>1,591,498</u>	<u>-</u>	<u>223,377</u>	<u>-</u>	<u>21,257,458</u>	<u>21,329,763</u>	<u>21,168,109</u>
<u>15,451,901</u>	<u>1,025,344</u>	<u>11,142,947</u>	<u>-</u>	<u>133,156,434</u>	<u>144,762,728</u>	<u>122,418,176</u>
\$ <u>(12,439,987)</u>	\$ <u>844,454</u>	\$ <u>(6,154,293)</u>	\$ <u>97,084,028</u>	\$ <u>64,454,637</u>	\$ <u>80,014,510</u>	\$ <u>60,763,549</u>

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue			
Taxes for municipal purposes	\$ 90,205,710	\$ 90,084,654	\$ 85,645,660
User fees and other revenues	45,678,005	44,172,582	42,266,363
Government transfers	2,955,216	3,475,093	2,490,693
Development Revenue	1,081,524	1,820,014	949,219
Interest and investment income	4,018,149	1,702,988	3,373,244
Gaming revenues	1,703,170	1,500,000	1,781,613
Refinancing and other gains	<u>6,141,470</u>	<u>1,500,000</u>	<u>1,766,211</u>
	151,783,244	144,255,331	138,273,003
Expenses			
Protective services	37,845,703	41,567,670	36,087,716
Transportation services	9,991,720	12,736,099	8,545,361
Recreation and cultural	16,926,935	20,376,452	16,562,565
Water utilities	11,552,263	13,761,971	11,567,117
Sewer utilities	9,777,038	11,378,834	9,070,009
General government	14,885,747	16,893,965	13,571,485
Public and environmental health	<u>10,919,570</u>	<u>6,717,974</u>	<u>5,845,814</u>
	111,898,976	123,432,965	101,250,067
Annual Surplus	39,884,268	20,822,366	37,022,936
Internal transfers			
Transfers to capital funds	(8,727,102)	(16,258,668)	(6,041,110)
Transfers to reserves	<u>(34,223,273)</u>	<u>(6,927,178)</u>	<u>(29,346,232)</u>
Increase (decrease) in operating accumulated surplus	(3,066,107)	(2,363,480)	1,635,595
Operating accumulated surplus-beginning of year	<u>33,423,372</u>	<u>33,423,372</u>	<u>31,787,778</u>
Operating accumulated surplus-end of year (Note 14)	\$ <u>30,357,265</u>	\$ <u>31,059,892</u>	\$ <u>33,423,372</u>

Schedule of Change in Capital Funds
For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue			
Subdivision infrastructure contributions	\$ 34,156,244	\$ 20,000,000	\$ 29,727,691
Government transfers	2,472,152	11,781,331	2,371,444
Development fees	13,374,516	46,170,150	13,680,732
Other capital contributions	570,237	2,025,426	1,157,672
Disposal of land available for sale	(2,403,416)	-	(1,119,509)
Disposal of tangible capital assets	<u>(3,960,008)</u>	<u>-</u>	<u>(2,117,375)</u>
Total Revenue	44,209,725	79,976,907	43,700,655
Expenses			
Amortization	<u>21,257,458</u>	<u>21,329,763</u>	<u>21,168,109</u>
Total Expenses	21,257,458	21,329,763	21,168,109
Annual Surplus	22,952,267	58,647,144	22,532,546
Internal Transfers			
Transfers from revenue funds	8,727,102	16,258,668	6,041,110
Transfers from reserves	<u>34,198,741</u>	<u>67,328,202</u>	<u>23,975,842</u>
Increase in capital funds	65,878,110	142,234,014	52,549,498
Capital funds - beginning of the year	<u>1,021,045,792</u>	<u>1,021,045,792</u>	<u>968,496,294</u>
Capital funds - end of the year (Note 14)	<u>\$ 1,086,923,902</u>	<u>\$ 1,163,279,806</u>	<u>\$ 1,021,045,792</u>

Schedule 3

Schedule of Change in Reserves

For the year ended December 31, 2019

	Actual 2019	Budget 2019	Actual 2018
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 1,618,102	\$ 545,000	\$ 1,208,067
Add (less)			
Internal transfers			
Transfers from revenue funds	34,223,273	6,927,178	29,346,232
Transfers to capital funds	<u>(34,198,741)</u>	<u>(67,328,202)</u>	<u>(23,975,842)</u>
Increase (decrease) in Reserved Accumulated Surplus	1,642,634	(59,856,024)	6,578,457
Reserved Accumulated Surplus - Beginning of the Year	<u>104,234,050</u>	<u>104,234,050</u>	<u>97,655,593</u>
Reserved Accumulated Surplus - End of Year (Note 14)	<u>\$ 105,876,684</u>	<u>\$ 44,378,026</u>	<u>\$ 104,234,050</u>

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Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2019

	Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
Long Term Debts				
	Apr 2005/2027	6246/93	Recreation/Downtown Civic Properties	5.7 %
	Apr 2005/2027	6246/93	General Government/Downtown Office Complex	5.7 %
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
LESS:				
Sinking Funds				
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	5.0 %
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	2.9 %
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	2.9 %
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	2.9 %
			Subtotal	
Net Amount				

Dec 31, 2018 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2019 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 13,642,382	\$ -	\$ 1,352,575	\$ -	\$ 12,289,807	\$ 716,109
1,891,936	-	187,558	-	1,704,378	99,301
16,300,000	-	-	-	16,300,000	815,598
625,000	-	-	-	625,000	18,175
1,520,000	-	-	-	1,520,000	44,201
700,000	-	-	-	700,000	20,356
<u>34,679,318</u>	<u>-</u>	<u>1,540,133</u>	<u>-</u>	<u>33,139,185</u>	<u>1,713,740</u>
8,290,665	-	547,382	335,807	9,173,854	335,807
209,033	-	31,213	8,656	248,902	8,656
244,425	-	36,499	10,121	291,045	10,121
<u>112,564</u>	<u>-</u>	<u>16,809</u>	<u>4,661</u>	<u>134,034</u>	<u>4,661</u>
8,856,687	-	631,903	359,245	9,847,835	359,245
<u>\$ 25,822,631</u>	<u>\$ -</u>	<u>\$ 2,172,036</u>	<u>\$ 359,245</u>	<u>\$ 23,291,350</u>	<u>\$ 1,354,495</u>

Schedule of Tangible Capital Assets
For the year ended December 31, 2018

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 234,687,063	\$ 100,054,517	\$ 351,769,498	\$ 281,458,765
Additions	28,030,143	23,431,970	759,530	8,654,279
Disposals	<u>(39,283)</u>	<u>(1,752,238)</u>	<u>(3,479,219)</u>	<u>(788,582)</u>
	262,677,923	121,734,249	349,049,809	289,324,462
Accumulated Amortization				
Opening balance	-	51,385,794	125,091,397	66,080,764
Amortization expense	-	2,658,239	6,321,377	3,898,806
Effect of disposals	<u>-</u>	<u>(1,282,154)</u>	<u>(2,039,216)</u>	<u>(229,119)</u>
	<u>-</u>	<u>52,761,879</u>	<u>129,373,558</u>	<u>69,750,451</u>
Net Book Value as at December 31, 2019	\$ <u><u>262,677,923</u></u>	\$ <u><u>68,972,370</u></u>	\$ <u><u>219,676,251</u></u>	\$ <u><u>219,574,011</u></u>
Net Book Value as at December 31, 2018	\$ 234,687,064	\$ 48,668,722	\$ 226,678,101	\$ 215,378,001

¹ Historical cost includes work in progress at December 31, 2019 of \$36,971,312 (\$28,815,386 for 2018) comprised of: Land \$613,121 (\$49,572 for 2018); Buildings \$29,849,671 (\$7,420,131 for 2018); Transportation network \$777,851 (\$8,780,007 for 2018); Storm system \$163,785 (\$39,145 for 2018); Fleet and equipment \$527,388 (\$152,645 for 2018); Technology \$116,834 (\$72,607 for 2018); Water system \$1,587,256 (\$9,619,524 for 2018); Sanitary system \$3,021,387 (\$626,208 for 2018); and Other \$314,019 (\$2,055,548 for 2018). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2018) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$745,594 (\$574,211 for 2018) and Structures at \$31,858,580 (\$23,269,078 for 2018)

	Fleet and Equipment	Technology	Water System	Sanitary System	Other ³	Total
\$	31,800,937	\$ 12,058,862	\$ 163,017,754	\$ 179,781,905	\$ 40,340,527	\$ 1,394,969,827
	2,288,325	1,403,614	8,676,926	9,028,164	9,858,890	92,131,841
	<u>(2,665,298)</u>	<u>(344,171)</u>	<u>(1,159,631)</u>	<u>(790,919)</u>	<u>(693,829)</u>	<u>(11,713,170)</u>
	31,423,964	13,118,305	170,535,049	188,019,150	49,505,588	1,475,388,498
	15,324,588	7,167,288	37,148,431	48,873,649	16,497,239	367,569,150
	1,436,338	873,239	2,412,002	2,616,083	1,041,374	21,257,458
	<u>(2,268,322)</u>	<u>(341,089)</u>	<u>(646,772)</u>	<u>(309,293)</u>	<u>(637,197)</u>	<u>(7,753,162)</u>
	<u>14,492,604</u>	<u>7,699,438</u>	<u>38,913,661</u>	<u>51,180,439</u>	<u>16,901,416</u>	<u>381,073,446</u>
\$	<u>16,931,360</u>	<u>5,418,867</u>	<u>131,621,388</u>	<u>136,838,711</u>	<u>32,604,172</u>	<u>1,094,315,052</u>
\$	16,476,349	\$ 4,891,574	\$ 125,869,323	\$ 130,908,256	\$ 23,843,290	\$ 1,027,400,678

Continuity Schedule of Reserves
For the year ended December 31, 2019

	<u>Balance</u> <u>Dec. 31, 2018</u>	<u>Interest</u> <u>Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,609,053	\$ 24,948
Equipment Replacement	15,943,167	383,905
Capital Works	8,793,102	240,381
Fire Department Capital Acquisition	10,385,423	214,758
Sanitary Sewer	1,526,779	34,105
Land	<u>312,626</u>	<u>7,418</u>
Total Reserve Funds	39,570,150	905,515
Reserve Accounts		
Specific Projects - Capital	11,697,246	-
Specific Projects - Operating	6,017,409	-
Self Insurance	883,464	20,174
Police Services	9,544,606	203,597
Core Development	2,007,045	46,797
Recycling	2,961,575	72,835
Community Safety Initiatives	1,600,000	-
Building Inspections	3,393,078	77,775
Gravel Extraction	810,026	18,879
Community Works (Gas Tax)	401,522	18,681
Facility Maintenance	1,841,927	71,504
Snow Removal	850,061	-
Park & Recreation Improvements	1,943,482	-
Cemetery Maintenance	211,890	-
Infrastructure Sustainability (Town Centre Buildings)	493,820	-
Infrastructure Sustainability (Road Network)	2,961,695	84,769
Infrastructure Sustainability (Drainage)	1,644,023	45,683
Drainage Improvements	1,663,015	49,899
Critical Infrastructure	131,071	1,994
Infrastructure Grants Contribution	-	-
Gaming Revenues	2,135,048	-
Self Insurance (sewer utility)	154,385	-
Self Insurance (water utility)	132,740	-
Specific Projects (sewer utility)	5,187,320	-
Specific Projects (water utility)	<u>5,997,452</u>	<u>-</u>
Total Reserve Accounts	<u>64,663,900</u>	<u>712,587</u>
Total Reserves	<u>\$ 104,234,050</u>	<u>\$ 1,618,102</u>

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2018</u>
\$ -	\$ -	\$ 2,634,001
3,439,063	(1,818,463)	17,947,672
5,914,024	(7,121,954)	7,825,553
1,660,670	(9,358,112)	2,902,739
-	(246,802)	1,314,082
<u>431,816</u>	<u>-</u>	<u>751,860</u>
11,445,573	(18,545,331)	33,375,907
4,014,915	(2,656,226)	13,055,935
1,424,306	-	7,441,715
(106,203)	-	797,435
422,232	(52,156)	10,118,279
573,444	(342,413)	2,284,873
471,501	-	3,505,911
(142,673)	(146)	1,457,181
-	-	3,470,853
10,720	-	839,625
595,205	(97,117)	918,291
618,553	(1,571,179)	960,805
-	-	850,061
1,716,385	(3,500,963)	158,904
89,853	(183,085)	118,658
(379,682)	(114,138)	-
3,620,970	(2,451,230)	4,216,204
818,802	(227,396)	2,281,112
1,301,317	(255,020)	2,759,211
(14,362)	(118,703)	-
-	-	-
716,240	(117,579)	2,733,709
6,504	-	160,889
6,504	-	139,244
3,822,322	(1,604,039)	7,405,603
<u>3,190,847</u>	<u>(2,362,020)</u>	<u>6,826,279</u>
<u>22,777,700</u>	<u>(15,653,410)</u>	<u>72,500,777</u>
<u>\$ 34,223,273</u>	<u>\$ (34,198,741)</u>	<u>\$ 105,876,684</u>



CITY OF MAPLE RIDGE

AUDIT FINAL REPORT TO MAYOR AND COUNCIL

June 1, 2020



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SUMMARY

We are pleased to provide this Audit Results Report to assist you in fulfilling your oversight responsibilities with respect to the audited financial statements of the City of Maple Ridge (the “City”) for the year ended December 31, 2019. A summary of our report is as follows:

Our audit and therefore this report will not necessarily identify all matters that may be of interest to Council in fulfilling its responsibilities. This report has been prepared solely for the use of Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2019 consolidated financial statements, pending completion of the following items:

- ▶ Approval of consolidated financial statements by Council
- ▶ Subsequent events review through to financial statement approval date
- ▶ Receipt of signed management representation letter

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement.

Except as described in this report, the scope of the work performed was substantially the same as that described in our Planning Report to Council dated January 16, 2020.



Materiality

As indicated in our Planning Report dated January 16, 2020, our materiality was set at \$3.0 million.



Audit Findings

Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, or the following items:

- ▶ Management override of internal controls
- ▶ Grant and revenue recognition
- ▶ Contaminated sites
- ▶ Employee future benefits
- ▶ COVID-19 disclosures



Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in Appendix D.



Independence

Our annual letter confirming our independence is included in Appendix A.



Adjusted and Unadjusted Differences

For purposes of our discussion, a summary of adjusted and unadjusted differences and disclosure omissions has been presented in Appendix B. There were no misstatements identified during the course of our audit.



Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the consolidated financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representations we have requested from management is set out in the representation letter included in Appendix C to this report.



Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the company.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the City since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in our Planning Report to Council.

AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the City's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

RISK OF MATERIAL MISSTATEMENT	RISKS NOTED	AUDIT FINDINGS
<p>Management Override of Internal Controls</p> <p><i>(Canadian Auditing Standards require this to be assessed as a significant risk)</i></p>	<p>Because management is in a unique position to override internal controls, we are required to design procedures to address this risk.</p>	<p>We reviewed transactions recorded in the various ledgers for unusual or non-recurring adjustments not addressed by other audit procedures.</p> <p>We reviewed journal entries subject to risk.</p> <p>All audit testing was performed in this area as planned with no issues to report where controls were overridden.</p>
<p>Grant and Revenue Recognition</p>	<p>Canadian Auditing Standards require us to consider the risk of fraudulent revenue recognition. Due to the nature of the City's revenues, we have rebutted this risk.</p> <p>Nevertheless, because accounting standards are complex and subject to variability in practice. There is a risk that revenue may be incorrectly deferred into future periods.</p>	<p>Grant funding received was confirmed through a review of agreements, which ensures that the amounts recorded exist. We also ensured the revenue is recorded accurately in accordance with the settlement of any stipulations.</p> <p>We reviewed the deferred revenue balances by examining supporting documentation and validate the accounting treatment.</p> <p>Other revenues streams also contain revenue recognition issues which was reviewed in accordance with the relevant revenue recognition standards.</p> <p>All audit testing was performed in this area as planned with no issues to report.</p>

RISK OF MATERIAL MISSTATEMENT	RISKS NOTED	AUDIT FINDINGS
<p>Employee Future Benefits</p>	<p>Significant assumptions and estimation is used in determining employee future benefits.</p>	<p>We performed a review of the assumptions used and calculations leading to the estimates in the actuarial report on post-employment benefits and compare the inputs to the employment agreements.</p> <p>We tested the data provided to the actuary and used in performing the calculations.</p> <p>All audit testing was performed in this area as planned with no issues to report.</p>
<p>Contaminated Sites</p>	<p>This standard is complex and therefore there is a risk that liabilities may not be identified and appropriately accounted for.</p>	<p>We reviewed management’s process for identifying new potential contaminated sites, monitoring sites with known contamination, and assessment of whether a liability exists.</p> <p>All audit testing was performed in this area as planned with no issues to report.</p>
<p>COVID-19 Disclosure</p>	<p>Subsequent to the year end the impact of COVID-19 on the Canadian and international economy substantially increased. Significant uncertainty in revenue generation and cash flow has arisen for all local governments.</p> <p>Management has included a note to the financial statements discussing the potential impacts to the City.</p>	<p>We discussed with management the potential impacts on the future operations and financial budgets and results for the City.</p> <p>We also considered potential impacts in relation to other local governments in BC.</p> <p>We examined records subsequent to year end to determine if significant economic impacts have occurred to date.</p> <p>We considered and concur with the sufficiency of management’s disclosure in the financial statements.</p>

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the City's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the City's consolidated financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the consolidated financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control. We did not note any significant deficiencies that require the attention of the Board. Our management letter outlining opportunities for improvement is included in Appendix D.

OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

- BDO Response: Disclosed as required

Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

- BDO Response: None noted

Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.

- BDO Response: None noted

Matters involving non-compliance with laws and regulations.

- BDO Response: None noted

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

- BDO Response: None noted

Management consultation with other accountants about significant auditing and accounting matters.

- BDO Response: None noted

Other Matters

- BDO Response: No other matters to discuss

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

APPENDICES

Appendix A: Confirmation of Independence

Appendix B: Adjusted and Unadjusted Differences

Appendix C: Representation Letter

Appendix D: Management Letter

APPENDIX A: INDEPENDENCE UPDATE

June 1, 2020

To the Mayor and Council
City of Maple Ridge

Dear Mayor and Council:

We have been engaged to audit the consolidated financial statements of City of Maple Ridge (the "City") for the year ended December 31, 2019.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the City and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/order and applicable legislation, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since April 23, 2019, the date of our last letter.

We are not aware of any relationships between the City and our Firm that, in our professional judgment may reasonably be thought to bear on independence that have occurred from April 23, 2019 to the date of this letter.

We hereby confirm that we are independent with respect to the City within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This letter is intended solely for the use of Council, management and others within the City and should not be used for any other purposes.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants

APPENDIX B: ADJUSTED AND UNADJUSTED DIFFERENCES

SUMMARY OF ADJUSTED DIFFERENCES, UNADJUSTED DIFFERENCES AND DISCLOSURE OMISSIONS

There were no adjusted differences, unadjusted differences or disclosure omissions noted during our audit.

APPENDIX C: REPRESENTATION LETTER

[date of approval]

BDO Canada LLP
Chartered Professional Accountants
600 Cathedral Place
925 West Georgia Street
Vancouver, BC, V6C 3L2

This representation letter is provided in connection with your audit of the consolidated financial statements of City of Maple Ridge for the year ended December 31, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated November 14, 2019, for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.

We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.

We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.

Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.

The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.

There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).

The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.
- We have determined the uncorrected misstatement as attached to this letter is not material to the consolidated financial statements.

Other Representations Where the Situation Exists

We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

All tangible capital assets and inventory have been recorded and additions for the year are complete and accurate. Amortization based on the expected useful life of the tangible capital asset and residual value is

our best estimate for the consumption of a portion of the tangible capital asset for the year. Where the value of any tangible capital asset has been impaired, an appropriate provision has been made in the consolidated financial statements or has otherwise been disclosed to you. The City also reviewed and made changes to its estimate of useful lives of various classes of tangible capital assets, and any resultant changes have been disclosed to you.

We have considered, and disclosed to you, the known impact of COVID-19 on the amounts and disclosures in the financial statements. To the best of our knowledge and belief, we have disclosed all known impacts and risks to the City.

Yours truly,

Al Horsman

Position

Catherine Nolan

Position

APPENDIX D: MANAGEMENT LETTER

May 13, 2020

Mr. Al Horsman
Chief Administrative Officer
City of Maple Ridge
11995 Haney Place
Maple Ridge, BC V2X 6A9

Dear Mr. Horsman:

As your external auditors, we are engaged to provide an audit opinion on your yearend consolidated financial statements. An external audit requires testing of transactions and balances and review of those internal control systems upon which we may place reliance. An opinion without reservation on the consolidated financial statements does not necessarily mean that your internal control systems are all operating effectively. This is because we review only those internal control systems where we feel that failure in those systems could result in a material error on the consolidated financial statements. With those systems that we do review, our focus is on the assertions necessary to meet our audit objectives.

Our review of systems, transactions and balances as well as discussions with staff at various levels gives us a unique insight into your operations. While conducting this work we make note of items that come to our attention where we feel that improvement could be made or alternatives could be considered. We are fortunate in that we work with a great number of clients and observe a wide variety of processes. We see firsthand any procedures that are emerging as best practices.

As matters come to our attention, we make note of these for subsequent follow-up. For minor matters we discuss directly with the staff involved. More important opportunities are brought forward in our management letter as outlined below.

It is worth noting that we have management letter comments for virtually all audits of all clients. The existence of points does not mean that there are significant problems with your systems or staff. They are just recommendations to make good systems better.

Current Year Observations

1. Asset Retirement Obligation

Asset retirement obligations is a new Public Sector Accounting Standard that will be required to be applied in the financial statements for the year ended December 31, 2022, with optional retroactive application. While this standard has been discussed often since first introduced, the time frame for assessing and applying that standard is steadily decreasing.

Ensuring that the City has a detailed action plan to assess, calculate and record the asset retirement obligation will help ensure that the application of this standard will be reasonable. This action plan will also help ensure that the resources are available to meet the requirements of the standard.

We will continue to be a resource, and to work with management in the lead up to the implementation date of January 1, 2022.

Management Response

The City is a leading participant in a working group comprised of several municipalities and audit firms with a focus on providing a platform to share expertise, experience and knowledge around developing a consistent and practical approach for implementation.

2. Capital Project Reporting

Capital projects constitute significant cash outlays for the City and can span multiple years. Management creates the capital plan to include the best estimates at the time through the annual budget process and will look to assess how costs are changing over time.

This budgeting process only encompasses the ongoing and active projects that are expected to occur during the period of the capital plan. Adding in a retrospective analysis of how the costs and activities required to execute the capital projects changed from the capital plan can help the City better develop its capital plan and project management processes into the future.

We recommend that the City review its capital close out procedures and consider adding in a close out process for significant capital projects to capture information for use as a tool to refine the capital budgeting process.

Management Response

The City already has some processes in place to identify “lessons learned” from significant projects to help inform considerations for future projects. Opportunities to enhance this process will continue to be explored through venues such as best practices identified through participation in regional working groups.

This communication is prepared solely for the information of management and those charged with governance and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the co-operation and assistance received from management and staff of the City during the course of the audit. Our experience is that the Finance Department is well-prepared for the annual audit, which is a significant contributor to keeping audit costs down.

We shall be pleased to discuss with you further any matters mentioned in this letter at your convenience.

Yours truly,



Brian Szabo, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants