

# Maple Ridge | British Columbia, Canada

2018 Annual Report  
For Fiscal Year Ending 31, 2018



MAPLE RIDGE  
BRITISH COLUMBIA



**Mayor Michael Morden**  
and Members of Council  
(2018 - 2022)



**Michael Morden**  
Mayor



**Judy Dueck**  
Councillor



**Kiersten Duncan**  
Councillor



**Chelsa Meadus**  
Councillor



**Gordy Robson**  
Councillor



**Ryan Svendsen**  
Councillor



**Ahmed Yousef**  
Councillor



**2018 Annual Report**  
**City of Maple Ridge**  
**British Columbia, Canada**  
**Fiscal Year ending December 31, 2018**



11995 Haney Place  
Maple Ridge, BC V2X 6A9  
Telephone: 604-463-5221  
Fax: 604-467-7329  
Web: [mapleridge.ca](http://mapleridge.ca)

   : @yourmapleridge



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2017. The program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA.

We received the Canadian Award for Financial Reporting for the 28th consecutive year.

## About This Report

City of Maple Ridge  
British Columbia, Canada

Annual Report  
for the year ending  
December 31, 2018

Designed and prepared by the Finance Department  
in cooperation with all City departments  
May 2019

Photography by Ray Urner Photography, In View Images

*This report is available online and is printed in a limited quantity to protect the environment.*

# Table of Contents

## Introductory Section

Message from the Mayor .....	6
Message from the CAO .....	7
Elected & Appointed Officials .....	8
Strategic Direction & Progress Report.....	9
Council Committees, Commissions and Other Appointments .....	15
Services Provided by City Departments.....	16
Awards .....	24
Summary of Services and Regional Relationships .....	25
Development Cost Charges Report.....	27

## Financial Section

Message from the Chief Financial Officer .....	28
Message from the Corporate Controller .....	31
Introduction to Financial Statements .....	35

### Consolidated Statements

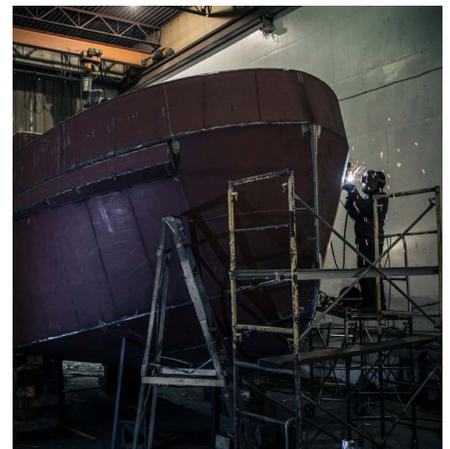
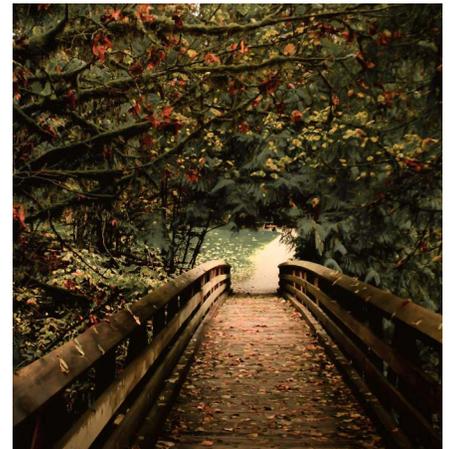
Management’s Responsibility for Financial Reporting.....	36
Independent Auditors’ Report.....	37
Consolidated Statement of Financial Position .....	39
Consolidated Statement of Operations .....	40
Consolidated Statement of Change in Net Financial Assets.....	41
Consolidated Statement of Cash Flow.....	42
Summary of Significant Accounting Policies .....	43
Notes to the Consolidated Financial Statements .....	47
Consolidated Report of Segmented Revenue and Expenses.....	56

### Supporting Statements & Schedules

(Included within the Consolidated Financial Statements)	
Schedule of Change in Operating Accumulated Surplus.....	58
Schedule of Change in Capital Funds.....	59
Schedule of Change in Reserves .....	60
Continuity Schedule of Debenture Debt.....	62
Schedule of Tangible Capital Assets.....	64
Continuity Schedule of Reserves .....	66

## Statistical Section

General Comparative Statistics.....	68
Permissive Tax Exemptions .....	70
Major Property Tax Payers .....	72
Assessment/Taxation Comparative Statistics.....	73
Property Assessments & Tax Rates .....	74
Revenue & Expenses – Last Five Fiscal Years Comparison.....	75
Tangible Capital Assets Acquired – Last Five Fiscal Years Comparison.....	76
Glossary .....	77
Map .....	Inside Back Cover



# Message from Mayor

---



On behalf of Maple Ridge Council, I am very pleased to present the City of Maple Ridge 2018 Annual Report. This document provides an overview of the City's financial performance for the last fiscal year ending December 31, 2018, and is part of a series of publications and online tools that represent our commitment to transparency and accountability to our citizens.

My Council colleagues and I began our term in November 2018, and we appreciate the efforts of the previous Council and those that came before us for the work they have done to see that our City continues to build a strong financial foundation to meet the opportunities and challenges of the future. Our previous Council established the Financial Plan for 2019-2023, affording new Council the opportunity to create a strategic plan to guide our City over the next four years.

I would like to acknowledge the support that Council received from City staff in the development of our Strategic Plan. The collaboration among Council members and staff is the starting point to create a sustainable plan, with metrics, around the key strategic priorities of Community Safety, Inter-government Relations, Growth, Community Pride & Spirit and the Natural Environment. The strong direction Council has provided on these priorities will ensure the City moves forward with a clear vision delivered through the execution of our Business and Financial plans.

A key component of Council's Strategic Plan is the development and implementation of a Community Safety Plan to ensure that citizens feel safe and welcome to engage in community life, facilitate access to social services, and promote an overall sense of community well-being. We are encouraged by the strong willingness of community stakeholders to work with us in developing a plan that will fulfill Council's vision.

We are making significant investments in new community amenities which, in tandem with projects to upgrade or rejuvenate existing facilities and infrastructure, will serve our citizens far into the future. In particular, there has been a focus on recreation and community gathering spaces to increase the vibrance for our fast growing City.

We strive for a strong social fabric and a sense of community (in a growing City) by providing spaces for residents of all ages to recreate, collaborate and socialize together. Our current commitments deliver on this mandate while taking into consideration the fiscal impacts of the decisions we make. As a result, we balance demand and service.

Thank you for taking the time to review our Annual Report.



Mike Morden  
Mayor

# Message from CAO

---



In 2018, the City of Maple Ridge continued its commitment to financial responsibility and open and accessible government. The 2018 Annual Report takes a look back at our City finances for the fiscal year ending December 31, 2018. I'm confident that this report reflects the prudent stewardship the City has undertaken of key infrastructure investments along with ongoing work to maintain smooth operations as our community continues to grow at a rate above the regional and national average.

The Annual Report provides detailed financial information that complements other key information resources that deliver data directly to citizens. From the City's website, Annual Citizens Report to the award winning Open Government Portal, we continue to look at ways that we can provide our citizens with information in ways that are easy to access and understand. Many significant projects were set in motion in 2018 as the City began planning and construction of several key recreation infrastructure projects which together represent one of the largest investments in new community amenities in over 20 years. Significant among them is work to establish a new community centre in the Albion neighbourhood. This facility will be co-located with the new Cæsçønele Elementary School and a neighbourhood park to provide valuable and much-needed community gathering space in this area.

Another key project is the major renovation of the Maple Ridge Leisure Centre in the downtown core. Featuring a renovated leisure pool and new lazy river feature, bubbling play area for toddlers, hot tub and universal change rooms, this project will deliver important accessibility improvements and a greatly enhanced user experience for all ages and abilities. Other notable initiatives include field development projects such as the one at Telosky Stadium that features the construction of a new fieldhouse, improved lighting, and a field reconfiguration with the installation of synthetic turf to increase the year-round usability of the fields to meet growing demand from our robust sports community.

In 2018, the City entered the fourth and final phase of the Downtown Enhancement Project to achieve the overall goal of increased livability of the Town Centre, support for business growth, and encouraging future investment in the area while enhancing the street experience for pedestrians and shoppers and the safety of road users. Our Town Centre is the heart of the City and home to many special events throughout the year that will benefit from these improvements to make our downtown an even more vibrant destination.

In closing, I would like to take this opportunity to thank City of Maple Ridge staff for their passion and commitment to public service. We have a strong team working to deliver on Council's strategic priorities and ensure the City maintains a strong financial position. Thank you for taking the time to flip through this publication, and I encourage you to visit [opengov.mapleridge.ca](http://opengov.mapleridge.ca) for more information.

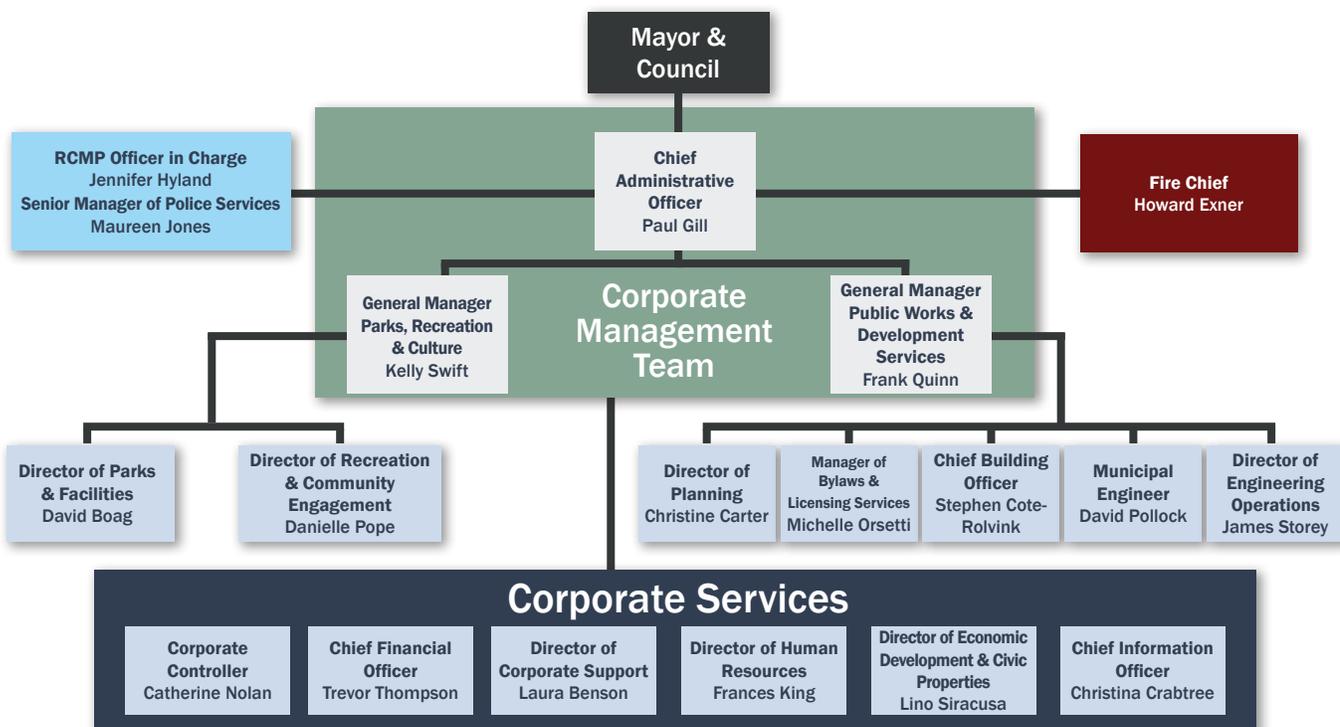
A handwritten signature in black ink, appearing to read 'Kelly Swift', written in a cursive style.

Kelly Swift  
Acting Chief Administrative Officer

# Elected & Appointed Officials

## Elected & Appointed Officials (2018 - 2022)

**Mayor Michael Morden**  
**Councillor Judy Dueck**      **Councillor Kiersten Duncan**      **Councillor Chelsa Meadus**  
**Councillor Gordy Robson**      **Councillor Ryan Svendsen**      **Councillor Ahmed Yousef**



## Appointed Officials (Department Heads) as at December 31, 2018

Chief Administrative Officer .....	Paul Gill, BBA, CPA, CGA
General Manager Parks, Recreation & Culture.....	Kelly Swift, MBA
General Manager Public Works & Development Services .....	Frank Quinn, MBA, P.Eng.
Chief Building Officer .....	Stephen Cote-Rolvink, RBO, CRBO
Chief Financial Officer .....	Trevor Thompson, BBA, CPA, CGA
Chief Information Officer.....	Christina Crabtree
Corporate Controller.....	Catherine Nolan, CPA, CGA
Director of Corporate Administration .....	Laura Benson, CPA, CMA
Director of Economic Development & Civic Properties .....	Lino Siracusa, MBA, BA
Director of Engineering Operations.....	James Storey, ASCT
Director of Human Resources .....	Frances King, MA, CPHR
Director of Parks & Facilities .....	David Boag
Director of Planning .....	Christine Carter, M.PL., MCIP
Director of Recreation & Community Engagement.....	Danielle Pope
Fire Chief.....	Howard Exner
Manager of Bylaw & Licensing Services.....	Michelle Orsetti
Manager of Community Engagement & Relations.....	Fred Armstrong
Manager of Revenue & Collections.....	C.K. Lee
Municipal Engineer .....	David Pollock, P.Eng.
RCMP Officer in Charge .....	Superintendent Jennifer Hyland
Senior Manager of Police Services .....	Maureen Jones
Municipal Auditors .....	BDO Canada LLP
Municipal Bankers .....	TD Canada Trust
Municipal Solicitors.....	Raymond Young QC (Local Govt and Planning Law)
.....	Stewart McDannold Stuart (Local Government Law)

# Strategic Direction & Progress Report

---

## MISSION

A safe, livable and sustainable community for our present and future citizens.

## CORPORATE VALUES

<b>Leadership</b>	To encourage innovation, creativity and initiative.
<b>Service</b>	To be fair, friendly and helpful.
<b>Reputation</b>	To stress excellence, integrity, accountability and honesty.
<b>Human Resources</b>	To recognize that our people are our most valuable resource.
<b>Community</b>	To respect and promote our community.
<b>Stewardship</b>	To consider the long-term consequences of actions, think broadly across issues, disciplines and boundaries and act accordingly.

Council and Staff are pleased to present the tenth annual Progress Report to the citizens of Maple Ridge.

This report provides an opportunity to communicate the City's focus areas and to offer some information showing the progress being made in those areas.

*An effective progress reporting system gives a local government the opportunity to set expectations, targets and objectives for its operations and services. Objectives are a statement of results or outcomes that a municipality hopes to achieve. Objectives and targets should convey a clear sense of the purpose and direction of the municipality and enable those inside the community to assess its progress.<sup>1</sup>*

Maple Ridge has implemented online performance reporting in the form of scorecards. This gives citizens and other interested parties access to performance information online, responding to a desire for 24/7 access, without sifting through lengthy paper reports. This strengthens our efforts to ensure an open and transparent government and greatly enhances public access to information.

The following pages show some of the City's priority areas and examples of how we measure our performance in those areas. The information provided in this publication is a selection of information found on our website. All of the scorecards can be found at: [mapleridge.ca/787](http://mapleridge.ca/787).

## Community Relations

Scorecard: Provide Work Opportunities for People with Developmental Disabilities

Scorecard: Support Firefighters' Charities

Scorecard: Supporting Environments

## Economic Development

Scorecard: Attract Film Productions

Scorecard: Business Licence Renewals

Scorecard: Increase Commercial Tax Base

Scorecard: Residential Tax Assessment Base

## Environment

Scorecard: Community GHG Emissions

Scorecard: Corporate GHG Emissions

Scorecard: Electric Vehicle Charging Station Usage

Scorecard: Encourage Residents and Business Owners to Reduce, Reuse and Recycle

Scorecard: Fire Hall No. 1 Energy Consumption & GHG Emissions

Scorecard: Leisure Centre Energy Consumption & GHG Emissions

Scorecard: Municipal Facility Electricity Use

Scorecard: Protect Environmentally Sensitive Areas

Scorecard: Vehicle Fleet Efficiency

## Financial Management

Scorecard: Best Practices in Infrastructure Management

Scorecard: Capital Works Program

Scorecard: Maximize Return on Investment

## Financial Indicators

Scorecard: Debt Per Capita

Scorecard: Debt Servicing Ratio

Scorecard: Net Financial Position

## Key Indicators – Revenues

Scorecard: Building Permit Revenue

Scorecard: Business Licence Revenue

Scorecard: Dog Licence Revenue

Scorecard: Gravel Sales Revenue

Scorecard: Property Tax Revenue

## Key Indicators – Costs

Scorecard: Fire

Scorecard: GVRD Sewer

Scorecard: GVRD Water

Scorecard: Library

Scorecard: Police

## Governance

Scorecard: Acknowledgment of Claims

Scorecard: Citizen Satisfaction with City Information

Scorecard: Efficiencies in Payment Processing

Scorecard: Switchboard Call Volume

Scorecard: Website Visits

---

<sup>1</sup>[http://www.civicinfo.bc.ca/Local\\_Content/Manuals/4615.pdf](http://www.civicinfo.bc.ca/Local_Content/Manuals/4615.pdf)

# Strategic Direction & Progress Report

## Inter-Governmental Relations and Partnerships

Scorecard: Recreation Capacity

## Safe and Livable Community

Scorecard: Active Living

Scorecard: Concluded Bylaw Calls For Service

Scorecard: Connecting People with Nature

Scorecard: Emergency Program Public Engagement and Education Opportunities

Scorecard: EOC & ESS Volunteers Activations and Training

Scorecard: Fire Inspections of Multi-Family Residential Structures

Scorecard: Inclusion and Access

Scorecard: Maintain a Dependable Sewage System

Scorecard: Population Served By Authorized Police Strength

Scorecard: Process Commercial & Multi-Residential Permits Efficiently & Effectively

Scorecard: Property Crime Offences

Scorecard: Provide High Quality Drinking Water

Scorecard: Reduce Fire Incidents

Scorecard: Reduce Response Time in the Urban Response Zone

Scorecard: Students Attending Fire Safety Education Sessions

Scorecard: Violent Crime Offences

Scorecard: Weighted Clearance Rates - Violent Crime Offences

## Smart Managed Growth

Scorecard: Provide New Park Areas

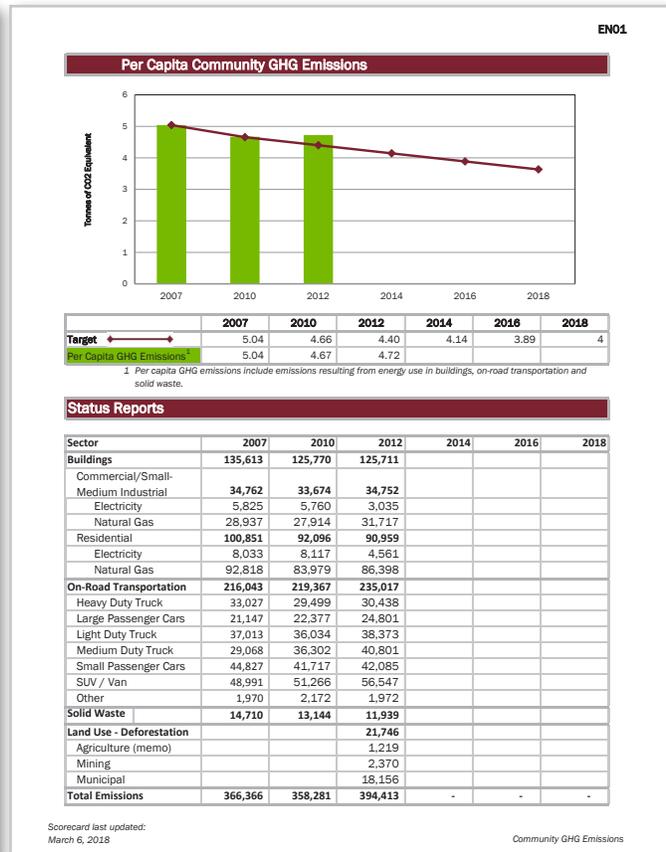
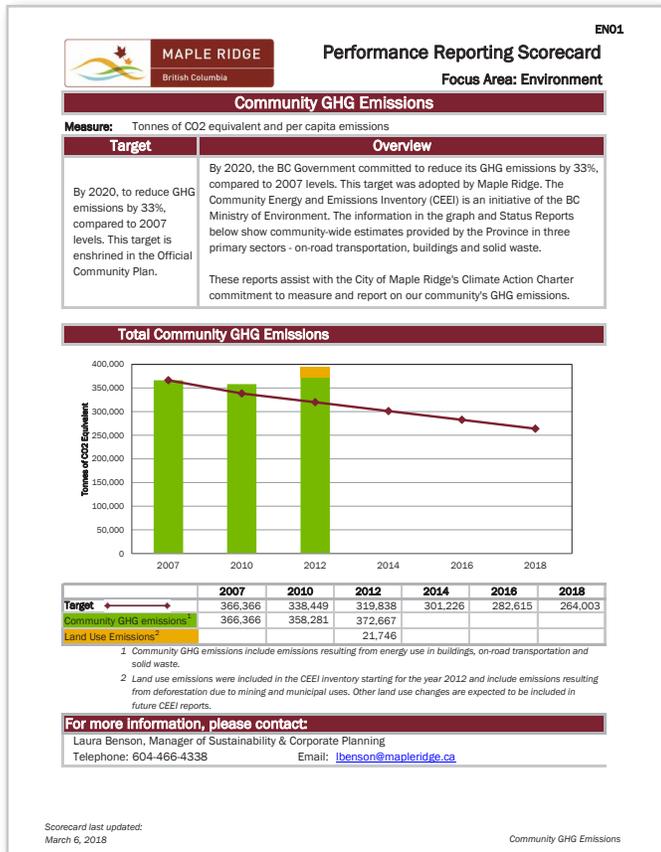
Scorecard: Town Centre Density

## Transportation

Scorecard: Improve Traffic Safety

Scorecard: Provide Safe, Serviceable Roads

Scorecard: Transportation to Work



# Strategic Direction & Progress Report

EN01

### Additional Information

The data for this scorecard was provided by the BC Ministry of Environment, Community Energy & Greenhouse Gas Emissions Inventory Report (CEEI) for Maple Ridge, released in December 2016.

The CEEI from the Ministry of Environment collects data from utilities, public agencies and other trusted partners, to calculate the size of each sector's carbon footprint in each local government jurisdiction across BC. The CEEI represents energy consumption and greenhouse gas emissions from community activities in on-road transportation, buildings and solid waste. 2012 CEEI data included a new category: land use change from deforestation. Emissions as a result of land use changes are reported separately within this scorecard in order to show consistency with previous reporting years. The agriculture subsector is reported as a memo item in the CEEI, meaning it is not included in the Maple Ridge's official GHG emissions footprint. It is included in this scorecard to show all available data.

The 2017 scorecard update includes Per Capita Emissions as a new metric. Maple Ridge is a rapidly growing community and an increase in total emissions is expected as a result of this growth. Reporting emissions on a per capita basis is a method of showing emissions reduction while factoring in population growth.

Please note that the numbers for 2010 and 2007 are different than those previously reported due to changes in the methodology for calculating GHG emissions. The Province has advised that CEEI is in a state of "continuous improvement". This means that new data and methodologies are used when they become available. A number of new methodologies were used in 2012. These then have to be applied to the 2007 and 2010 reports for consistency and comparability. In future years, the 2007 baseline report will always be updated to reflect the latest data and methodologies being employed.

For more information on the CEEI and access to the data set: [View Province of BC CEEI webpage](#)  
For more information on Maple Ridge GHG emissions: [View GHG Emissions webpage](#)

Scorecard last updated: March 6, 2018 Community GHG Emissions

EN07



## Performance Reporting Scorecard

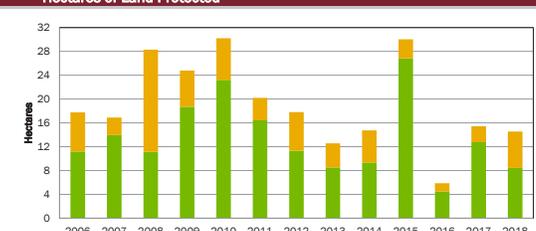
Focus Area: Environment

### Protect Environmentally Sensitive Areas

**Measure:** Number of hectares of land protected

Target	Overview
Identify and protect environmental features and areas that require special recognition and management to promote sound environmental practices.	This graph represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons. By working with integrated and innovative sustainable design solutions, a balance between development and conservation can be achieved to provide safe, attractive, and affordable development, along with recreational opportunities and protection of highly sensitive fish and wildlife habitat. For environmental permit areas around watercourses and steep slopes, coordination of professionals and municipal staff is required to ensure protection of significant natural features, hazard mitigation for safe development, and enhancement opportunities that occurs with each development application.

### Hectares of Land Protected



	2012	2013	2014	2015	2016	2017	2018
Dedicated Park	11.34	8.53	9.35	26.83	4.50	12.77	8.44
Covenant	6.46	4.05	5.40	3.21	1.36	2.66	6.11

\* January-December

**For more information, please contact:**  
David Tieu, Mapping and Graphics Technician  
Telephone: 604-463-5221 ext. 5251 Email: [dieu@mapleridge.ca](mailto:dieu@mapleridge.ca)

Scorecard last updated: April 05, 2019 Protect Environmentally Sensitive Areas

EN07

Status Reports	2012	2013	2014	2015	2016	2017	2018
Water Course	12.60	7.15	10.53	26.60	2.98	12.42	12.79
Slope	1.20	5.69	7.19	3.60	0.72	1.56	1.25
Amenity	0.40	0.10	0.18	0.38	0.82		
Storm Water	0.80			0.02			
Geotech	3.00			0.97	0.34	0.17	0.34
Veg Retention	1.50		0.06	1.38	1.09	0.99	0.18
Habitat	4.90	3.30	9.20	0.47	0.24	1.80	
Dyke						0.05	
Trail							
Other							
<b>Total Area Protected</b>	<b>17.80</b>	<b>12.60</b>	<b>14.75</b>	<b>30.04</b>	<b>5.86</b>	<b>15.43</b>	<b>14.55</b>

This chart represents the number of hectares of land that were legally protected through dedication or covenant for environmental reasons.

In each year, the Total Area Protected does not necessarily equal the sum of the different types of Protected Areas because each area may have more than one reason for being protected; therefore, the area reflects the total physical area protected in that year. For example if 0.5 hectares were protected for watercourse and slope reasons, those 0.5 Hectares only get counted once in the total.

### Additional Information

**Definitions:**  
Watercourse - Dedicated areas of a park or covenant for watercourse protection  
Slope - Covenants for slope protection, erosion protection, visual aesthetics  
Amenity - Dedicated areas of park or covenant for special amenity reasons such as rock bluffs, unique/mature tree stand, or natural heritage sites  
Stormwater - Covenants for natural stormwater protection. This is different from covenants for stormpiles  
Geotech - Covenants for no build areas due to geotechnical reasons  
VegRetention - Dedicated areas of a park or covenant for vegetation retention purposes  
Habitat - Dedicated areas of a park or covenant for habitat protection  
Dyke - Dedicated areas of a park for dyke protection  
Trail - Dedicated areas of a park for trail purposes  
Other - Other areas protected for environmental purposes due to unspecified reasons

The Protected Areas feature class was created to help Planners to more easily identify areas within Maple Ridge that have been protected for environmental reasons. A Dedicated Park that was meant for public use would not be included, but a Dedicated Park that was created for watercourse protection would be part of the Protected Areas feature class. The reasoning for Dedicated Parks that are included is from information provided by Planners as well as from personnel that have knowledge of the parks in Maple Ridge.

In cases where part of a Dedicated Park is for public use and another part of the park is for environmental protection, that portion of the park was extracted to be part of the Protected Area. Covenants created for slope, geotech, vegetation retention, habitat protection etc. would be included in the Protected Area feature class, whereas covenants for septic systems would not be included. The reasoning for the covenant, if stated on the legal plan, would be attributed as such. There will be occurrences where there is no reasoning for either, but was understood that those areas were protected for environmental purposes.

For more information: [View Development Planning & Environmental Planning webpage](#)

Scorecard last updated: April 05, 2019 Protect Environmentally Sensitive Areas

SL03



## Performance Reporting Scorecard

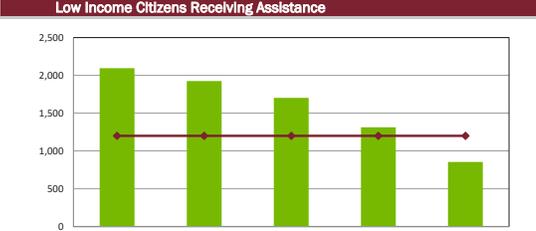
Focus Area: Safe and Livable Community

### Inclusion and Access

**Measure:** Number of low income citizens receiving low-cost recreation assistance.

Target	Overview
Increase inclusion and access to recreation for populations that face constraints to participate.	Parks, Recreation & Culture aligns service delivery with the priorities set in the National Framework for Recreation in Canada. The Framework defines recreation as the experience that results from freely chosen participation in physical, social, intellectual and creative pursuits that enhance individual and community wellbeing. To support meaningful, accessible recreation experiences the Framework prioritizes Inclusion and Access as one of its 5 goals.

### Low Income Citizens Receiving Assistance



	2014	2015	2016	2017	2018
Target	1,200	1,200	1,200	1,200	1,200
Number of Participants	2,095	1,925	1,703	1,314	855

**For more information, please contact:**  
Russ Brummer, Manager of Business Operations  
Telephone: 604-467-7498 Email: [rbrummer@mapleridge.ca](mailto:rbrummer@mapleridge.ca)

Scorecard last updated: March 9, 2019 Inclusion Access

# Strategic Direction & Progress Report

SL03

Status Reports	
2018	Parks, Recreation & Culture adopts score card measures to align with the National Framework for Recreation in Canada. Participation numbers have been tempered as a result of the Maple Ridge Leisure Centre pool closure.
2017	A decrease in participation can be attributed to cross-over decreases resulting from the dissolution of the Joint Parks and Leisure Services with Pitt Meadows.
2016	Separation of Joint Parks and Leisure Services with Pitt Meadows.

Additional Information	
To learn more about the Aquatics Volunteer Program:	<a href="#">View Volunteer for Aquatics webpage</a>

Scorecard last updated: March 9, 2019

Inclusion Access

SL16



**MAPLE RIDGE**  
British Columbia

## Performance Reporting Scorecard

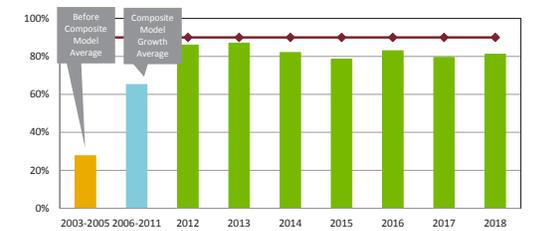
Focus Area: Safe and Livable Community

### Reduce Response Time in the Urban Response Zone

**Measure:** Percentage of residential structure fires responded to by four personnel in less than 7 minutes

Target	Overview
To respond to calls within the urban response area within 7 minutes, 90% of the time.	Prior to 2005, the Maple Ridge Fire Department was composed of paid-on-call members, who responded to emergency calls on a volunteer basis. In a growing community where 65% of the workforce is employed outside the municipality, the low numbers of volunteers responding, particularly during weekday daytime, was becoming a concern. A strategy to move toward a composite fire service delivery model, made up of paid-on-call and full-time career firefighters, was developed as part of a Fire Master Plan. Because of the significant cost to the community, this plan is being implemented gradually and the results are being closely monitored. The hiring of full-time career fire fighters is intended to reduce the time it takes to respond to emergency calls in the urban response area.

#### Urban Response Zone Calls Responded to within 7 Minutes



	2013	2014	2015	2016	2017	2018
Target	90%	90%	90%	90%	90%	90%
Actual % of Calls	87%	82%	79%	83%	79%	81%

**For more information, please contact:**  
Howard Exner, Fire Chief  
Telephone: 604-463-5880      Email: [hexner@mapleridge.ca](mailto:hexner@mapleridge.ca)

Scorecard last updated: March 25, 2019

Reduce Response Time in the Urban Response Zone

SL16

Status Reports	
2018	Responding to calls in the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 81% of the time.
2017	Responding to calls in the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 79% of the time.
2016	Responding to calls in the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 83% of the time.
2015	Responding to calls in the Urban Response Zone, the Maple Ridge Fire Department was able to achieve a response time of seven minutes or less 79% of the time.
2014	There is a slight change to the numbers reported in previous years as we learned that the Tower Truck was not included in the 2014 data change. The Tower Truck is now included in the data captured for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan.
2013	Hired additional firefighters to cover vacation relief. There is a slight change to the numbers reported in previous years as the methodology used has been updated to reflect the time for a 4-firefighter crew to arrive on scene to a residential structure fire in the Urban Response Area as outlined in the Fire Master Plan. This more accurately reflects the Fire Master Plan's Urban Response standard. In previous years, the data captured the arrival of the first fire department vehicle.

Additional Information	
In early 2003, Municipal Council of the City of Maple Ridge directed a review of the existing fire service delivery model and asked for advice on what the Fire Department will need to look like to serve a growing community. Council direction was specifically to the Fire Chiefs and the GM: Corporate & Financial Services, who then enlisted the help of the Assistant Chiefs and paid-on-call fire-fighters to develop the Fire Department Master Plan.	
A response time of 7 minutes for the Urban Response area was identified as a target in the Fire Department Master Plan.	
The 7 minutes target includes the time from dispatch to arrival at the scene is comprised of 1 - minute dispatching, 2 minutes - turnout - (firefighters to don personal protective equipment and the truck leaving the Hall), 4 minutes - travel time from the Fire Hall to the scene in the Urban Response area is intended to be met 90% of the time.	
In 2018, the Fire Department was able to achieve a response time of 7 minutes or less 73% of the time, not meeting the target of 90% by 17%. A Gap Analysis of the 17% shows that weather (snow and ice) may have contributed to reduced response times. In addition, the usual first truck was already deployed on another call or for unknown reasons, which may include delays due to traffic.	
For information on the Maple Ridge Fire Department:	<a href="#">View Fire &amp; Rescue webpage</a>

Scorecard last updated: March 25, 2019

Reduce Response Time in the Urban Response Zone

SL14



**MAPLE RIDGE**  
British Columbia

## Performance Reporting Scorecard

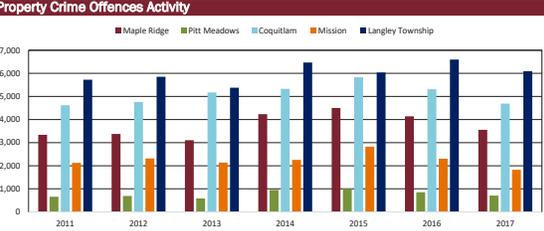
Focus Area: Safe and Livable Community

### Property Crime Offences

**Measure:** 1) The number of property crimes committed 2) The number of offences per 1,000 population

Target	Overview
To realize a downward trend in the number of property offences in our community.	Our local RCMP detachment focuses on intelligence-led policing, implementing strategies that address community crime problems, identifying emerging problems, prolific offenders and hotspots so that criminal intelligence has a coordinated effect in targeting the decrease of property crime offences in our communities.

#### Property Crime Offences Activity



	2011	2012	2013	2014	2015	2016	2017
Maple Ridge	3,338	3,379	3,105	4,233	4,498	4,137	3,556
Pitt Meadows	655	691	585	953	1,004	852	708
Coquitlam	4,619	4,758	5,172	5,332	5,828	5,313	4,690
Mission	2,127	2,317	2,135	2,253	2,827	2,302	1,826
Langley Township	5,726	5,850	5,382	6,469	6,038	6,600	6,092

**For more information, please contact:**  
Maureen Jones, Senior Manager of Police Services  
Telephone: 604-467-7630      Email: [mjones@mapleridge.ca](mailto:mjones@mapleridge.ca)

Scorecard last updated: February 12, 2019

Property Crime Offences

# Strategic Direction & Progress Report

SL14

### Property Crime Offences Per 1,000 Population

	2011	2012	2013	2014	2015	2016	2017
Maple Ridge	42.78	42.72	38.81	52.32	55.26	48.13	40.39
Pitt Meadows	36.06	37.51	31.38	50.51	53.12	44.63	36.16
Coquitlam	35.54	36.09	38.77	39.5	39.43	35.98	31.23
Mission	57.05	61.41	56.06	58.87	75.59	57.73	45.64
Langley Township	53.49	53.86	48.93	58.08	51.52	53.59	47.40

**Status Report**  
**All years** Property Crime Offences Per 1,000 Population represents the number of property crime offences that have occurred in a calendar year for each group of 1,000 people. The property crime rate is calculated by dividing the number of property crimes per 1,000 population.

**Additional Information**  
 For more information on Policing: [View Ridge Meadows RCMP website](#)

Scorecard last updated: February 12, 2019 Property Crime Offences

SL06

### Performance Reporting Scorecard

Focus Area: Safe and Livable Community

### EOC & ESS Volunteers Activations and Training

**Measure:** Emergency Operations Centre & Emergency Support Services Activation and Training Hours

Target	Overview
Ensure adequate staff and volunteer commitment to develop and practice emergency response and recovery plans.	Emergency preparedness in our community is enhanced by providing opportunities for City of Maple Ridge staff, volunteers and agency designates to develop their skills through training and real or simulated response situations. With a focus on training provided to staff and volunteers directly engaged in Emergency Operations Centre (EOC) and Emergency Support Services (ESS), training is provided in consultation with other public sector agencies, community groups, and relevant stakeholders. This scorecard may also include activations (response and recovery), and functional exercises beyond regular training.

### EOC & ESS Activation and Training Hours

	2013	2014	2015	2016	2017	2018
Target	400	400	400	400	400	400
Actual	234	279	1,205	510	683	538
ESS # of Hours	510	396	234	285	291	334

**For more information, please contact:**  
 Jeanne Walsh, Emergency Program Coordinator  
 Telephone: 604-467-7301 Email: [jwalsh@mapleridge.ca](mailto:jwalsh@mapleridge.ca)

Scorecard last updated: February 26, 2019 EOC and ESS Volunteer Activations and Training

SL06

### Status Reports

<b>2018</b>	The EOC was activated twice in 2018, first in anticipation of freshet flooding in May. While no flooding occurred, the activation was also an opportunity to exercise the EOC Team and activation procedures. The second EOC activation occurred during a wind storm in December that resulted in downed trees and powerlines throughout the community. An ESS Level 1 activation was made to address a house fire. A Level 2 ESS activation occurred provide a reception centre and group lodging after a major storm in October resulted in flooding. Volunteers and staff provided service to the community over 72 hours. Reported hours also include regular meetings, training and exercises.
<b>2017</b>	There were no EOC activations in 2017. Hours reported here are a direct result of staff training time and related meetings. ESS responded to 4 activations in 2017. Reported volunteer hours are a combination of training, planning and community events.
<b>2016</b>	There were no EOC activations in 2016. Hours related to the EOC are a result of staff training and related meetings. There were only 4 small ESS activations in 2016. ESS volunteer hours are split between training and attending community events.
<b>2015</b>	ESS had a major activation in March of 2015 that accounted for a substantial number of volunteer hours. EOC hours are solely training time as there were no activations.
<b>2014</b>	In 2014, there were no EOC activations. Total EOC hours are strictly related to staff training and development. Similarly, the vast majority of hours for ESS volunteers were dedicated to training. The total hours also includes time offered to assist at public education events.
<b>2013</b>	In 2013, fewer training and activation hours were recorded due to a vacancy in the Emergency Management Office. In 2014 and subsequent years, the information for Emergency Support Services Volunteers will be reported out with that of the City of Maple Ridge Emergency Operations Centre to show a more comprehensive view of the total hours of training, exercises and activations by staff, volunteers and other stakeholders in the community.
<b>2012</b>	The EOC was activated or engaged in planning related to extreme weather events, including a risk of flooding during the spring snow melt.
<b>2011</b>	The EOC was activated or engaged in planning related to extreme weather events, including a risk of flooding during the spring snow melt.
<b>2010</b>	Total hours consists of activations, training, and exercises.
<b>2009</b>	2009 The Emergency Program was activated approximately once a month in 2009 for various responses from fire to quarantine. There was an active training schedule which included training for new people as well as updates and tabletop exercises for more experienced ESS volunteers and EOC participants. ESS training focused on volunteer management with the inclusion of the new Volunteer2 software.

**Additional Information**  
 For more information on Emergency Services: [View Municipal Emergency Program webpage](#)  
 For more information on Volunteering: [View Volunteering webpage](#)

Scorecard last updated: February 26, 2019 EOC and ESS Volunteer Activations and Training

SL17

### Performance Reporting Scorecard

Focus Area: Safe and Livable Community

### Elementary Students Attending Fire Education Sessions

**Measure:** Percentage of students attending public education sessions

Target	Overview
To reduce the number and seriousness of emergency incidents through the provision of Elementary School Program fire education sessions by reaching 90% of students in the target grades.	The graph below represents the percentage of elementary students in the targetted grades who attended fire education sessions.  Fire education sessions are led by Fire Fighters who travel to elementary schools and through school group visits to Fire Hall #1. Through the series of sessions, elementary students are provided with three fire education sessions through the span of their attendance to elementary school. Targetted grades alternate each year with Kindergarten to Grade 3 provided for in even-numbered years and Grades 5 and 6 in odd numbered years.

### Elementary Student Education

	2013	2014	2015	2016	2017	2018
Target	90%	90%	90%	90%	90%	90%
Actual	97%	91%	116%	108%	115%	99%
# of Students	1,765	3,236	1,975	3,705	1,788	3,541

*Additional students from other grades attend fire education sessions yearly and this is not reported in the numbers of the target group.*

**For more information, please contact:**  
 Timo Juurakko, Assistant Chief Community and Administrative Services  
 Telephone: 604-463-5880 Email: [tjuurakko@mapleridge.ca](mailto:tjuurakko@mapleridge.ca)

Scorecard last updated: March 1, 2019 Elementary Students Attending Fire Education Sessions

# Strategic Direction & Progress Report

Status Reports	
2018	Actual numbers are higher than target numbers due to split classes (i.e. Grades 3-4). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.
2017	Actual numbers are higher than target numbers due to split classes (i.e. Grades 4-5, 5-7). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.
2016	Actual numbers are higher than target numbers due to split classes (i.e. Grades 3-4). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.
2015	Actual numbers are higher than target numbers due to split classes (i.e. Grades 4-5, 5-7). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.
2014	Actual numbers are higher than target numbers due to split classes (i.e. Grades 3-4). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.
2013	Actual numbers are higher than target numbers due to split classes (i.e. Grades 4-5, 5-7). Some teachers book an additional tour of the Fire Hall outside of the school Public Education presentations.

SL17

Additional Information	
Maple Ridge Fire Department public education programs are coordinated and delivered by the Assistant Chief Community and Administrative Services and firefighters.	
Objectives of the Kindergarten to Grade 3 program are that students will receive instruction on how to: <ul style="list-style-type: none"> <li>Correctly identify hot things that can hurt and know not to touch them.</li> <li>Recite the correct procedure for cooling minor burns.</li> <li>State that matches and lighters are tools for grown-ups, not toys for children.</li> <li>Demonstrate what to do if they find matches or lighters. (Grades 2/3)</li> <li>Tell a grown-up when they find matches or lighters. (Grades K/1)</li> <li>Demonstrate STOP, DROP and ROLL and indicate they are to do this if their clothes are on fire.</li> <li>Identify the sound of a smoke alarm and indicate that they must leave the building and stay out when the alarm sounds.                             <ul style="list-style-type: none"> <li>Describe and demonstrate crawling low under smoke.</li> </ul> </li> <li>Identify the fire fighter as someone who is there to help them in an emergency.</li> <li>Identify TWO ways out of each room and a meeting place.</li> <li>Describe the correct procedure for reporting an emergency.</li> </ul>	
Objectives of the Grade 5 and 6 program are that students will receive instruction on how to: <ul style="list-style-type: none"> <li>Identify common fire safety behaviours.</li> <li>Identify how basic fire safety behaviours can help them survive a fire.</li> <li>Define the word "hazard" and conduct a home hazard inspection.</li> <li>Identify emergency situations.</li> <li>State the procedures for reporting an emergency.</li> <li>Identify the myths and realities of fire.</li> </ul>	
For more information on Fire Department Public Education <a href="#">View Public Education Programs webpage</a> For more information on the Fire Department: <a href="#">View Fire &amp; Rescue webpage</a>	

Scorecard last updated:  
March 1, 2019

Elementary Students Attending Fire Education Sessions



# Council Committees, Commissions and Other Appointments

---

The Mayor annually appoints members of Council to sit on the Board of various committees and government agencies. The appointments for 2018 – 2019 are as follows:

**Standing Committees** are established by the Mayor for matters considered best dealt with by committee. At least half the members of a standing committee must be Council members. Standing Committees are:

- Audit & Finance Committee
- Committee of the Whole

---

**Select Committees and Commissions** are established by Council to consider or inquire into any matter and to report its findings and opinion to Council. Generally, at least one member of a select committee must be a Council member. Select Committees are:

- Active Transportation Advisory Committee
- Advisory Design Panel
- Agricultural Advisory Committee
- Community Heritage Commission
- Economic Development Committee
- Environmental Advisory Committee
- Municipal Advisory Committee on Accessibility & Inclusiveness
- Parcel Tax Review Panel
- Pitt Meadows Airport Society
- Policing Task Force
- Public Art Steering Committee
- Social Policy Advisory Committee

---

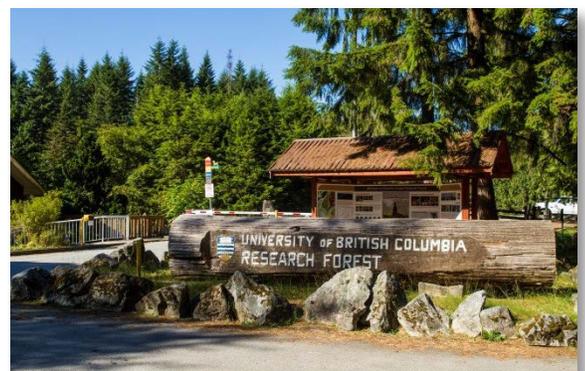
**Members of Council** represent Maple Ridge on the boards of these agencies:

- Fraser Basin Council
- Fraser Valley Regional Library
- Mayors' Council on Regional Transportation
- Metro Vancouver Regional District
  - Metro Vancouver Aboriginal Relations Committee
  - Metro Vancouver Climate Action Committee
  - Metro Vancouver Housing Committee
  - Metro Vancouver Liquid Waste Committee
  - Metro Vancouver Mayors Committee
  - Metro Vancouver Performance and Audit Committee
  - Metro Vancouver Regional Planning Committee
  - Metro Vancouver Water Committee
  - Metro Vancouver Zero Waste Committee

---

**Members of Council** serve as a link between these community organizations and the City:

- Alouette River Management Society
- Downtown Maple Ridge Business Improvement Association
- Chamber of Commerce
- Fraser Health Authority
- Fraser Regional Correctional Centre
- Malcolm Knapp Research Forest Community Advisory Board
- Maple Ridge Pitt Meadows Arts Council
- Ridge Meadows Recycling Society



# Services Provided by City Departments

**Maple Ridge's operational and administrative structure is comprised of three divisions and their subsequent departments:**

## Administration

*Chief Administrative Officer – Paul Gill*

The Administration Division of the Office of the CAO is responsible for the overall administration of all departments, developing corporate policy, providing leadership and direction for senior staff in the day-to-day and long-term business affairs of Maple Ridge in accordance with Council's Strategic Plan and providing advice to Council about City organizational and operating procedures. The division consists of: Fire, RCMP/Police Services and Corporate Services (Clerks, Economic Development, Finance, Human Resources and Information Technology).

## Maple Ridge Fire Department

*Fire Chief – Howard Exner*

Our **MISSION STATEMENT** states exactly what we do – **Protecting Life, Property and the Environment.**



*The Maple Ridge Fire Department took delivery of the new Tower 1 truck in 2018.*

We achieve our mission with dedicated and well trained firefighters, line officers, administrative support staff and chief officers. The Fire Department conducts its strategic planning and operates to support a resilient community by delivering exceptional customer service in a fiscally responsible manner.

Further, the Fire Department is committed to developing and strengthening our composite model using a core of full time firefighters for the day to day duties and responses, while maintaining a large pool of well trained, paid-on-call firefighters for large scale fires and other incidents. This composite model is very innovative in our

industry and is also quite Fiscally Responsible,

There are four main tenants of our service delivery that benefit our Citizens and the City:

### *Fire Prevention*

The department is actively engaged in proactive fire prevention measures that have a positive impact in the community and for the City. We conduct fire and life safety inspections, public education, consult on development planning, initiate and manage bylaws that contribute to promoting a Safe and Resilient City. Further, by being proactive the City and its citizens enjoy the benefits of the ensuing fiscal responsibility that is realized.

### *Administration*

The “business end” of operating the Fire Department is the responsibility of the Administration Division. This group is charged with the difficult task of balancing service demands with affordability in a sustainable fashion. Here, we conduct the day to day duties of running the Fire Department.

### *Operations*

The Fire Department relies heavily on cross-training in multiple disciplines to ensure that the department functions safely, effectively and efficiently in a multitude of operations, e.g., fires, medical aids, rescues of both people and animals and other public assistance. The Chief Officers each assume specialized administrative duties as well as assuming the role of Duty Chief on a rotating basis.

### *Emergency Program*

The Emergency Program ensures that the City of Maple Ridge, businesses and its residents are adequately prepared to respond to an emergency event. The Program provides opportunities for coordinated joint operations and training to staff, volunteers, businesses and the community in the areas of preparation, response and recovery. The intent is to ensure those involved in the emergency response system are well versed and capable of implementing the British Columbia Emergency Management System (BCEMS) model. In an emergency, citizens may find themselves on their own for an extended period of time. The intent is also to encourage residents to develop personal and family emergency plans and to volunteer to assist their neighborhood and their community to begin the recovery process. In 2018 our EOC and ESS (see below) members were called on to assist other communities in their time of need. Mutual aid between communities forms part of this department's role.



The City of Maple Ridge was on flood watch in the late Spring of 2018 due to the Fraser river Freshet.

# Services Provided by City Departments

The Emergency Program is also responsible for providing Emergency Support Services (ESS). ESS is a provincial emergency response program through which staff and local ESS volunteers provide short-term assistance to residents of Maple Ridge who are evacuated from their homes because of fire, floods, earthquakes or other emergencies. This assistance includes food, lodging, clothing, emotional support and other services to meet immediate needs. ESS is typically available for 72 hours, but in some instances the Province may extend support for a longer period of time. The Province may also require assistance from Maple Ridge to support other EOCs and ESS Reception Centres.

## Ridge-Meadows RCMP/Police Services

*Officer in Charge – Superintendent Jennifer Hyland*

The Ridge Meadows RCMP's strategic priorities are based on three broad focus areas. They are Community Safety, Effective & Efficient Policing and Communications & Public Relations. The detachment achieves their objectives through a variety of critical partnerships within the community and the citizens and also through community policing and crime prevention programs.



*The Ridge Meadows RCMP are front and centre at community events throughout the year. This photo was taken at the 2018 Remembrance Day ceremony.*

The Ridge Meadows RCMP Detachment is proud to provide policing services for Maple Ridge and Pitt Meadows. The detachment is fully integrated between both cities and operates the hub of operations in Maple Ridge supplemented by a newly renovated and expanded Community Police Office in Pitt Meadows. The Ridge Meadows RCMP currently has 127 police officers on strength, with 101 assigned to Maple Ridge, 23 assigned to Pitt Meadows and 3 funded by the Province of BC. Maple Ridge and Pitt Meadows also contributes the equivalent of 12 members (10 Maple Ridge and 2 Pitt Meadows) in integrated specialized integrated teams, serving the Metro Vancouver area.

48.7 (FTE) City employees provide operational and administrative support for exhibits, prisoner guarding, client services, records management, crime analysis, court services, media relations, and fleet maintenance.

In addition, the detachment has a robust crime prevention unit with an active and dedicated volunteer base who are passionate about community and public safety. These volunteers are actively participating in programs such as Citizens on Patrol, Citizens Bike Patrol, Speed Watch, Block Watch and the RCMP Auxiliary Constable Program.

---

## Corporate Services

*Chief Administrative Officer – Paul Gill*

*General Manager – Kelly Swift*

*General Manager – Frank Quinn*

## Clerk's

*Director of Corporate Support – Laura Benson*

The Clerk's Department is responsible for supporting legislative, statutory and procedural support to the organization. Responsibilities include agenda preparation, meeting management, recording of official minutes, administration and certification of bylaws, and the execution of legal documentation. We also administer the Corporate Records Management Program and are responsible for compliance with Freedom of Information and Protection of Privacy legislation. The general local and school district elections, by-elections, assent of the electors and plebiscites are conducted through the department.



*Newly elected Mayor Morden (centre) and Kwantlen First Nation Chief Gabriel (second from right) posed for a photo after the 2018 Inaugural Council meeting. The Kwantlen blessing was a moving part of the event.*

The Clerk's Department is the liaison between the contract legal service providers, Council and staff. The department is also responsible for providing Council with up-to-date legislative, statutory and procedural information in the increasingly complex legal environment in which local governments operate.

The Risk Management Program for loss control and insurance is also a function of the Clerk's Department. The Sustainability & Corporate Planning section develops and administers a formal business planning framework to maintain strategic alignment throughout the organization, and accountability mechanisms to ensure the organization remains transparent and on-track.

The section manages a coordinated, interdepartmental approach to corporate sustainability,

# Services Provided by City Departments

including corporate energy and emissions, waste reduction and water conservation. Community sustainability work includes energy and greenhouse gas emissions planning and reporting, research, policy development and projects.

## Economic Development & Civic Property

*Manager of Economic Development & Civic Properties – Lino Siracusa*

The mission of the Economic Development & Civic Property Department is, to build the most liveable, and sustainable community in Metro Vancouver, where citizens have opportunities for economic growth and where their children make their future homes.

We provide investment attraction, business retention and expansion programs, as well as film production liaison services and tourism marketing and development. We work with local business associations such as Downtown Maple Ridge Business Improvement Association and the Chamber of Commerce, and provincial and federal government agencies involved in business and economic development. We also provide administrative support and staff liaison to the Economic Development Committee to Council, and its related task force groups.

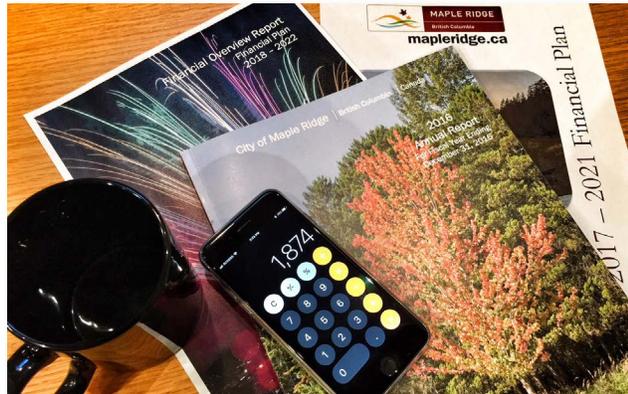


*Tech guru Steve Dotto was the keynote speaker at the 2018 Innovation in Emerging Cities Forum hosted by the City of Maple Ridge.*

Civic property was integrated into the department to bring additional resources to the management of the City's land and property assets. The property team is responsible for leading and managing all land-related matters including the negotiation, acquisition and disposition of free-hold properties, statutory rights-of-ways and resolution of various property disputes and historical encroachments, all the while operating within the framework of the Community Charter and Land Title Office. In addition, the property team also manages the City's rental properties and supports the applications and initiatives related to cellular communications towers as well as core security and the Downtown Parking service provider contracts.

## Finance

*Chief Financial Officer – Trevor Thompson*  
*Corporate Controller – Catherine Nolan*



*The Finance Department works closely with the Communications and Information technology teams to deliver the City's financial data in print and online.*

The Finance Department serves as business advisors to the organization, developing creative solutions to achieve the City's financial and business objectives. Through cooperative interaction with customers and staff we support the administrative and fiscal needs of the City within a framework that ensures sound fiscal governance. We support Council's open government initiative through the provision of reports that enables Council to review and monitor city finances and through our involvement with Council's public input sessions

Specific functions include preparing and monitoring the Five-Year Consolidated Financial Plan and the Annual Consolidated Financial Statements, preparing and interpreting interim financial statements, levying and collecting City taxes and utility fees, processing accounts payable and receivable, developing and maintaining financial systems, investing and safeguarding Maple Ridge's financial assets, conducting internal audits and general cashing services.

The department is also responsible for City procurement and for reporting on financial matters to the Audit & Finance Committee.

## Human Resources

*Director of Human Resources – Frances King*

Human Resources provides an array of people-related programs and services designed to engage staff in their work and to maximize their full potential in contributing to the achievements of Maple Ridge.

Team members provide professional advisory and consulting services in recruitment and retention; organizational development; learning and development; performance management; employee and labour relations; health, safety and wellness; compensation; payroll and benefits administration; rewards and recognition.

# Services Provided by City Departments

## Information Technology

Chief Information Officer – Christina Crabtree

The goal of the Information Technology Department (IT) is to enable the City to leverage technology solutions that meet business objectives while providing an excellent customer experience. Beyond day-to-day operations, IT is also responsible, in collaboration with senior staff and Council direction, for the corporate strategic technology direction and investments, developing common standards and architectures and providing business solutions to support all departments in delivering public services efficiently.

Day-to-day operations include managing and securing corporate computing devices, data resources and hardware and software infrastructure. The IT team supports the operation of 425+ business computers, 100+ virtual servers, 42+ physical servers, 1000+ networked devices and all associated telecommunications, applications and databases across 10+ locations. More than 30 different enterprise-wide business systems run on the computing network, including financials, property, taxation, payroll, asset management, budget, recreation, business licenses, emergency incident management, action requests, open government, business analytics and the Geographic Information System. The department maintains corporate communications assets which include telephone, internet, email, networks, switches and servers.

A major service area for the department is in providing technical advice, security, data management and reporting as well as developing business solutions to maximize the use of our technology investments and add value to the business units in their use of information technology.



The Information technology team ensures that citizens and City staff stay connected using a variety of technologies and computer platforms.

## Parks, Recreation & Culture

General Manager – Kelly Swift

The Parks, Recreation & Culture (PRC) Division consists of two departments: Parks & Facilities and Recreation & Community Engagement. The Division is responsible for the planning, development, operation and delivery of parks, recreation and cultural services to the citizens of Maple Ridge, including planning, development, and maintenance of all municipally owned buildings.



Canada Day is one of the largest celebrations on the local calendar. Parks, Recreation & Culture support an incredible team of volunteers who organize this, and other, community celebrations.

Programs and services include a wide range of skill development and recreation programs, a number of which are offered through partnerships that leverage expertise and funding from volunteers, non-profit organizations, private businesses, and other levels of government.

A prime focus area is delivering opportunities that build individual, neighborhood and community capacity by connecting citizens and groups through volunteer opportunities, workshops, and planning sessions. The Division also administers grant programs and services that support festival development, and neighborhood and community-driven efforts to build community capacity and assets.

The above work delivers on Council's direction regarding priorities reflected in the Parks, Recreation and Culture Master Plan and a number of strategic plans developed with significant input from the community. Current strategies include the Youth Strategy, the Sport and Physical Activity Strategy, an Age-Friendly Action Plan, the Social Services Research Project, and the Maple Ridge Culture Plan.

The division consists of two departments: Parks & Facilities and Recreation & Community Engagement including Communications.

## Parks & Facilities

Director of Parks & Facilities – David Boag

The Parks & Facilities Department is made of three main areas including Parks Planning & Development, Facility Maintenance & Operations and Parks & Open Space. Each of these areas contributes to healthy lifestyles in this rapidly growing community through the provision and maintenance of a wide variety of parks and recreational facilities.

The Parks Planning & Development section is responsible for the timely acquisition of parkland, planning and development of parks in accordance with the Parks Recreation and Culture Master Plan, which includes engaging with the community to develop conceptual plans for new parks, developing tender documents and overseeing the construction of parks as well as major infrastructure improvements to existing parks and recreation areas.

# Services Provided by City Departments



The Parks & Facilities team is proud to work with local organizations to maintain and promote our trail network and other community amenities that help our citizens maintain active lifestyles.

The Facility Maintenance & Operations section is responsible for the maintenance of a number of recreation and government buildings. This includes the scheduling of preventative maintenance programs for elevators, HVAC systems, pool mechanical systems, janitorial as well as routine building repairs. This section is also responsible for developing tender documents and overseeing construction of new buildings and facilities, completing life-cycle repairs and replacement projects, including roofs, structures and mechanical equipment replacement as well as capital projects such as major renovations or construction of new facilities.

The Parks & Open Space section is responsible for the maintenance of all parks sites, including an extensive trail network, playgrounds, horticultural displays, sports fields, boulevard trees, sports courts, dog off leash parks and a large number of greenbelt areas throughout the community. This section also manages a number of contracts for services including mowing, litter and garbage as well as service agreements for park caretakers, washrooms and specified maintenance areas. This section is also responsible for the day to day maintenance and coordination of interments at two municipal cemeteries.

## Recreation & Community Engagement

Director of Recreation & Community Engagement – Danielle Pope

Recreation & Community Engagement (RCE) provides recreational, cultural and social programs, services and spaces for residents and visitors of Maple Ridge. RCE prioritizes accessibility and inclusivity, investing in valued partnerships and opportunities that enhance the quality of life of citizens and that support a healthy community.

Our work is guided by a number of strategic documents including the Parks, Recreation & Culture Master Plan, Sport and Physical Activity Strategy, Youth Strategy, Culture Plan and the Age Friendly Action Plan. In addition to these local strategies, PRC also aligns service delivery with the priorities set in the National Framework for Recreation in Canada (the Framework).

The Framework defines recreation as the experience that results from freely chosen participation in physical, social, intellectual and creative pursuits that enhance individual and community wellbeing. Recreation has the potential to address barriers in sedentary behaviour, decreased contact with nature and inequities that limit participation.

The Framework for Recreation in Canada provides 5 Goals to support meaningful, accessible recreation experiences:

1. Active Living
2. Inclusion & Access
3. Connecting People & Nature
4. Supportive Environments
5. Recreation Capacity

In cooperation with the Parks & Facilities Department, services are delivered directly through the operation of facilities such as the Maple Ridge Leisure Centre and Greg Moore Youth Centre or through community partners such as Planet Ice, the ACT and the Fraser Valley Regional Library. Recreation and Community Engagement works with community networks and partners to ensure that there is an abundance of opportunities for citizens of all ages to connect, engage and participate that meet community needs.



Active communities are healthy communities. Accessibility and inclusion are core values of the City of Maple Ridge's Recreation & Community Engagement work.

## Public Works & Development Services

General Manager – Frank Quinn

The Public Works & Development Services (PWDS) division is responsible for carrying out corporate initiatives as directed by Council. PWDS provides leadership in the implementation of services including development processing, the issuance of building permits and business licenses and the construction, operation and maintenance of City infrastructure. In addition, the division attends to enquiries and requests for assistance from the public. The people in the division strive to provide excellent customer service and present a business friendly 'How Can I Help?' approach. The division continues to work with its partners such as the Urban Development Institute, and Greater Vancouver Homebuilders Association and the Downtown Business Improvement Association to ensure its processes

# Services Provided by City Departments

---

align with Best Practices. The Division sees public consultation being at the forefront of its activities and continues to build a successful public consultation process to engage and inform residents.

## **Building**

*Chief Building Officer – Stephen Cote-Rolvink*

The Building Department contributes to the corporate vision by ensuring that all construction works carried out within the City comply with the conditions detailed within the Maple Ridge Building Bylaw by providing excellent customer service. The Department works closely with development and building communities through participation on the Development Liaison Committee and hosting Builders Forums.

## **Engineering**

*Municipal Engineer – David Pollock*



*Work to create urban standard roads and sidewalks between the North Alouette River Bridge up into the growing Silver Valley neighbourhood on 232 Street was an important milestone for 2018.*

The Engineering Department is committed to ensuring that the residents of the City of Maple Ridge can rely upon high quality infrastructure services including drinking water, sanitary sewage collection, rain water collection and discharge as well as an efficient multi-modal transportation network.

Various initiatives and programs are developed and implemented to construct municipal infrastructure in support of ongoing growth throughout the City as well as ensuring the existing infrastructure elements are effectively operated and maintained through their complete life cycle. The foundation for the management of municipal infrastructure is a suite of coordinated Master Plans that cover all infrastructure components.

Capital project definitions, along with appropriate funding sources are developed for consideration in the City's Financial Plan. Staff in the Design and Construction Section oversee projects through conception, design, tendering, construction and administration for roads, sewers, drainage and water works.

Infrastructure Development Engineering staff review land development applications for compliance with the City's Design Criteria standards and identify the scope of infrastructure servicing required in support of each project. City inspectors review the works constructed by private contractors to ensure conformance with the City's construction standards and remedy any deficiencies.

The water distribution and sewage collection systems are complex and regularly monitored to ensure optimal performance. Computer models assist in system planning for future growth as well as evaluating the performance of infrastructure in the built environment. For water, the City monitors not only the quantity, but also the quality of water delivered to residents, collecting weekly from over 40 locations across the City for lab analysis.

The management of all engineering record drawings and data is handled by the Geomatics Section of the department.

The management of the overall transportation system includes consideration of all travel modes – walking, cycling, transit as well as vehicles. Rapid growth throughout the City, especially where developments occur in a non-linear manner often provides challenges, notably for connectivity of sidewalks and bicycle facilities. The Transportation Section deals with over 400 service requests each year on traffic issues. Requests for neighborhood traffic calming are evaluated by the Transportation Section and staff work with the RCMP and ICBC on a number of safety initiatives.

The City's ability to respond to large-scale emergency or disaster situations is critical and the Engineering Department plays a significant role within the City's Emergency Operations Centre, providing professional expertise and advice on a large range of hazard mitigation and risk management issues.

The Engineering Department works in close cooperation with other departments within the City and staff also provide information and technical expertise to internal City committees as well as a number of external regional organizations such as TransLink and Metro Vancouver.

# Services Provided by City Departments

## Licenses & Bylaws

Manager of Bylaw & Licensing Services – Michelle Orsetti



*The City of Maple Ridge Licenses & Bylaws works in partnership with the BC SPCA to ensure that all dogs are licensed and to protect animal welfare in the community.*

The Licenses & Bylaws Department contributes to the corporate vision by identifying policy initiatives that enhance Maple Ridge's "business friendly" approach by pursuing compliance of City bylaws in a fair and consistent manner. The ultimate goal is to gain voluntary compliance whenever possible.

The department works closely with the Economic Development Department, issuing business licenses and providing enhanced customer service. The department also administers the dog license program and collaborates with the BC SPCA with animal welfare and legislation.

Bylaw and Licensing staff strive to maintain the quality of life and safety of residents through coordinated efforts with other City departments, government agencies and community partners, working as a team to promote a culture of compliance.

## Operations

Director of Engineering Operations – James Storey



*The City of Maple Ridge is ready for whatever Mother Nature throws at us. In 2018 she threw a fair bit of snow our way in February, but our team was up to the challenge to keep local roads open for our citizens.*

The Operations Centre takes pride in providing efficient, proactive and responsive customer service to our citizens of Maple Ridge. Personnel monitor and maintain roads, sidewalks, signage, street lights, traffic lights, storm water management, sewage collection, water management and distribution, City fleet and equipment.

Operational focus is on the health and safety of the

citizens of Maple Ridge, while protecting the large investment in public works, underground infrastructure and environment. The Operation Centre is committed to providing essential and convenient services at a minimum cost to taxpayers, in an efficient manner to meet current and future needs.

## Planning

Director of Planning – Christine Carter

The Planning Department supports Council's direction through the creation and application of a number of policies, regulations and bylaws. These documents are not only used as a guide for decision making, but also establish the procedures under which development applications are processed. The Department also maintains and updates information related to our community and its growth, and is responsible for disseminating such information within the Community.

After Council has set policy guidelines for the community, the department works to ensure that area residents are kept informed, and that development complies with zoning specifications, environmental legislation, health regulations and any form and character for a development area. To carry out this work, the department coordinates the flow of information with a number of internal departments, stakeholder groups and agencies involved in a development application.

The department researches, analyses and provides information, recommendations and technical expertise in the development of policy as well as providing technical assistance to committees of Council. The department also supplies information and works closely with external agencies, such as the Agricultural Land Commission, School District 42 and Metro Vancouver.

The department has a group of environmental specialists who are working so that Maple Ridge achieves the highest standards of environmental stewardship and sustainability. This team works in the field to assess the impacts of project applications, and also works with Council and the Environmental Advisory Committee to develop environmental policies to align with Council's vision and Provincial regulations. These policies and regulations form part of a comprehensive framework that is used to guide decisions around planning and land use in the community.



*Maple Ridge is one of the fastest growing communities in BC. Our Planning Department helps ensure that our neighbourhoods develop according to the Official Community Plan and following the form and character of our community.*

# Services Provided by City Departments

## Ridge Meadows Recycling Society

Ridge Meadows Recycling Society (RMRS), a community-based, charitable non-profit organization, in partnership with The City of Maple Ridge, provides Blue Box recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility and offers education on environmental issues in Maple Ridge.

As a local employer, with a total of 67 full and part-time employees, the Society provides entry-level employment and training opportunities, as well as supported work and training for adults with developmental disabilities.

RMRS is an award-winning environmental organization that has a highly motivated team who promote the 3R's (Reduce, Reuse and Recycle), provide excellent customer service, seeks out partnerships to enhance recycling services and works to maximize financial and sustainability returns on recycled commodities.



*The Ridge Meadows Recycling Society is at the forefront of our efforts to be environmentally sustainable. Their supportive work program helps provide meaningful employment for adults with developmental disabilities living in our community.*



Our Staff Are Our Most Valuable Resource

# 2018 Awards

## Maple Ridge is the Recipient of Many Awards for Innovation and Excellence



Maple Ridge received our 21st consecutive '**Award for Outstanding Achievement in Popular Annual Financial Reporting**'. In order to receive this award, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards creativity, presentation, understandability and reader appeal.

Maple Ridge received our 28th consecutive '**Canadian Award for Financial Reporting**.' In order to receive this award, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

Maple Ridge received our 15th '**Distinguished Budget Presentation Award**.' In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.



Maple Ridge received the Canadian Association of Municipal Administrators '**Willis Award for Innovation**' demonstrated for our Open Government Portal. "The true innovation of the platform lives in the values on which it was built: increasing community engagement, promoting transparency, and gaining business value from data," said the panel of judges.



Esri Canada presented the City of Maple Ridge with an Award of Excellence on November 8, 2018 for improving community engagement and collaboration using geographic information system (GIS) technology. Delivering on its commitment to Open Government, the City facilitates information-sharing and collaboration among staff, businesses, residents and the public at large on key municipal initiatives through its **Open Government Portal (OGP)**, built on Esri's **ArcGIS Hub** solution.

Unlike other open data portals that only deliver datasets, the OGP provides access to various datasets as well as mapping and analytical tools and more than a dozen apps that make municipal information easy to understand and use. For example, the City's **Property Tax Estimator** helps residents estimate and understand property tax increases. This app saved the City approximately 40 hours of staff time during its first tax season. The **What's Happening Around Me (WHAM)** app helps residents and visitors find information about their local area (e.g. community events, recreational facilities, festivals, road closures, crime reports, land development, businesses and service requests).



Maple Ridge received a '**Gold Award**' for the 2017 Citizens Report. Hermes Creative Awards is an international competition for creative professionals involved in the concept, writing and design of traditional and emerging media that recognizes outstanding work in the industry. Judges are industry professionals who look for companies and individuals whose talent exceeds a high standard of excellence and whose work serves as a benchmark for the industry.



Maple Ridge received the MarCom '**Gold Award**' for the 2017 Citizens Report in the Publications/ Annual Report/ Government category.

MarCom Awards is an international competition for marketing and communication professionals involved in the concept, writing and design of marketing and communication programs and print, visual and audio materials. The competition has grown to perhaps the largest of its kind in the world.

For More Information on City Awards Visit  
[mapleridge.ca/320/Awards](http://mapleridge.ca/320/Awards)

# Summary of Services and Regional Relationships



Maple Ridge is nestled between the Golden Ears Mountains, part of the Coast Mountain Range, and the Fraser River. Our City is the sixth oldest and eleventh largest (by land size) of the 162 municipalities in British Columbia. Much has changed since the City was incorporated in 1874 and the City of Maple Ridge now provides an extensive suite of local government services:

- Building Permits
- Business Licensing
- Bylaw Establishment and Enforcement
- Cemetery Services
- Drainage
- Economic Development
- Emergency Preparedness
- Filming Production Support
- Financial Planning
- Heritage
- Land Use Planning
- Parks, with the exception of Golden Ears Park, which is a Provincial Government responsibility and Kanaka Creek and Blaney Bog Regional Parks, which are a Metro Vancouver responsibility
- Police and Fire Protection
- Recreation & Cultural Services
- Sanitary Sewer Collection System
- Storm Water Management System
- Transportation Network
- Waterworks Distribution System

**Services that are not an assumed responsibility of Maple Ridge include:**

- Dyking Maintenance and Flood Control – Dyking Districts partnership with the City of Pitt Meadows and the Provincial Government
- Garbage Collection and Organics (Private Operators)
- Hospital Care Systems (Provincial)
- Housing and Homelessness (Provincial)
- Public Education (Provincial, local School Board and Private Schools)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- Social and Health Programs (Provincial)

Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes. The following levies are included on the property tax notice; Council does not have control or responsibility over their levy, expenditures or operation, except in some instances as a voting member:

- BC Assessment
- Dyking Districts
- Metro Vancouver
- Municipal Finance Authority
- Provincial Government – School Taxes
- TransLink

Maple Ridge contracts services from other organizations and is represented on several regional boards, which provide a variety of services for Maple Ridge residents:

- **BC Society for the Prevention of Cruelty to Animals (BC SPCA)**  
The BC SPCA is a not-for-profit organization dedicated to protecting and enhancing the quality of life for domestic, farm and wild animals in BC. The City has contracted the BC SPCA to provide domestic animal impound and shelter services and to enforce the animal control bylaws.
- **Emergency Communications for Southwest British Columbia Incorporated (EComm)**  
E-Comm is the largest 9-1-1 call centre in BC and provides dispatch services for 35 police and fire departments throughout the province. E-Comm also owns and operates the wide-area radio network used by police, fire and ambulance personnel throughout Metro Vancouver and the Fraser Valley.
- **Fraser Valley Regional Library (FVRL)**  
The largest public library system in BC, with 25 community libraries serving over 700,000 people in its service area. Funding comes from annual grants from each of the member communities along with a Government of BC operating grant. The City of Maple Ridge provides the space for the library and the collection and operation of the facility are managed by the FVRL.
- **Greater Vancouver Sewerage and Drainage District (GVS&DD)**  
Responsible for major distribution components, sewage pumping stations and wastewater treatment plants. Metro Vancouver also works with municipalities to manage stormwater and drainage issues.
- **Greater Vancouver Water District (GVWD)**  
Responsible for providing clean, safe drinking water and delivering it to the member municipalities for distribution by local systems. Metro Vancouver also plans for water shortage response, watershed management and water use.

# Summary of Services and Regional Relationships

- **Maple Ridge / Pitt Meadows Arts Council Society**

The Society operates the Arts Centre Theatre; a 500 seat performance facility, art gallery, event lobby and arts and cultural programming space, in addition to providing arts and cultural services to residents.

- **Metro Vancouver**

Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers drinking water, wastewater treatment and solid waste management. Metro Vancouver also regulates air quality, plans for urban growth, manages a regional parks system, workforce, provides labour relations services, administers the 9-1-1 emergency communications system and provides affordable housing. The regional district is governed by a Board of Directors of elected officials from each local authority.

- **Ministry of Education**

Provides Provincial government school system serving kindergarten to grade 12 students in public schools, independent schools and home-schooled. The purpose of the British Columbia school system is to enable the children enrolled each school year, to develop their individual potential and to acquire the knowledge, skills and abilities needed to contribute to a healthy society and a prosperous and sustainable economy.

- **Municipal Finance Authority (MFA)**

The MFA pools the borrowing and investment needs of BC communities through a collective structure and is able to provide a range of low cost and flexible financial services to our clients equally, regardless of the size of the community. The MFA is independent from the Province of British Columbia and operates under the governance of a board of members appointed from the various regional districts within the province.

- **Municipal Insurance Association of BC (MIABC)**

Maple Ridge is a member of the MIABC (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any one subscriber. Under the Reciprocal Insurance Exchange Agreement Maple Ridge is assessed a premium and specific deductible for its claims based on population.

- **Ridge Meadows Recycling Society (RMRS)**

Ridge Meadows Recycling Society is a community-based, non-profit organization, advocating zero waste, operating responsible waste reduction services and providing environmental education. They employ people with developmental disabilities assisting their integration into the community.

- **Ridge Meadows Seniors Society (RMSS)**

The Society operates the Maple Ridge Seniors Activity Centre and partners with the City to provide recreation programming and advocacy for seniors. The Mission of RMSS is to advance the well-being of seniors by providing social support services, education & recreational programs for seniors 55+ within the community. Volunteers are involved in a wide variety of activities that expand and strengthen our ability to provide quality programs and services.



- **Royal Canadian Mounted Police (RCMP)**

The RCMP provide policing services for the City of Maple Ridge (as well as many of the neighbouring communities) based on a contract between the Provincial and Federal Governments. The City is responsible for providing the clerical support services and facilities for the RCMP.

- **TransLink**

Responsible for planning, financing and the management of all public transit in addition to major regional roads and bridges in Metro Vancouver.

TransLink is Metro Vancouver's regional transportation authority. TransLink is responsible for regional transit, cycling and commuting options as well as Intelligent Transportation System programs. Their services are delivered through our operating companies such as subsidiaries like Coast Mountain Bus Company, HandyDart and the West Coast Express.

TransLink also shares responsibility for the Major Road Network (MRN) and regional cycling with municipalities in Metro Vancouver. We are the first North American transportation authority to be responsible for the planning, financing and managing of all public transit in addition to major regional roads and bridges. Maple Ridge shares and supports transit services through the provision of transit facilities (such as bus stops and exchanges). Shelters and benches are provided by Maple Ridge where it is cost effective.

# Development Cost Charges Report

Maple Ridge, like many municipalities, has seen a brisk pace of development over the past number of years, and each new subdivision brings a need to expand our infrastructure network. New development typically needs new roads; our sewer, drainage and water systems need to be expanded to provide those services, and as the population in an area increases, so does the need for additional parkland. The level of investment needed to support new development is significant and one of the mechanisms available to municipalities to help finance this investment is Development Cost Charges (DCCs).

DCCs are monies collected from developers to help offset the costs of the infrastructure investments needed to service new development. They are imposed by bylaw, pursuant to the Local Government Act, and provide Maple Ridge with a way to finance capital investment related specifically to roads, sewers, drainage, water and parks.

The following provides some information about DCC collections and expenditures from 2018 for each of the infrastructure types:

	Roads	Sewer	Drainage
<b>Opening Balances</b>	\$ 23,860,140	\$ 487,453	\$ 4,811,866
Collections*	3,172,322	56,274	484,035
Interest	493,624	6,095	113,949
Expenditures	-3,426,000	-241,912	-
<b>Closing Balances</b>	\$ 24,100,086	\$ 307,910	\$ 5,409,850

Waivers & Reductions**	\$ 213,183		
------------------------	------------	--	--

	Water	Parks	Total
<b>Opening Balances</b>	-\$ 10,397,177	\$ 10,784,391	\$ 29,546,672
Collections*	601,917	1,511,470	5,826,019
Interest	-385,067	220,552	449,153
Expenditures	-6,762,718	-1,566,135	11,966,765
<b>Closing Balances</b>	-\$ 16,943,045	\$ 10,950,278	\$ 23,825,079

Waivers & Reductions**			\$ 213,183
------------------------	--	--	------------

\* Collections are reported net of Waivers & Reductions.

\*\* In some instances a developer will undertake work that would otherwise be done by Maple Ridge and funded by DCCs. When this occurs, the amount of DCCs related to those works may be forgiven. The amounts forgiven in 2018 are reported as Waivers & Reductions.

# Message from the Chief Financial Officer

---



I am honoured to present, on behalf of the Finance Department, the 2018 Annual Report for the City of Maple Ridge. This report includes the Audit Report from BDO Canada LLP, the Consolidated Financial Statements and supplementary information for the fiscal year ended December 31, 2018.

Maple Ridge continues to demonstrate its commitment and expertise in financial management. Our 2017 Annual Report received the Government Finance Officer's Association's (GFOA) Canadian Award for Financial Reporting, an award that recognizes local governments across Canada that produce high quality financial reports. This was the 28th consecutive year that Maple Ridge received this award and the longest standing in Canada.

The purpose of the Annual Report is to provide insight into the financial results for our fiscal year ended December 31, 2018. For your convenience, it is divided into three sections:

1. **Introductory Section** – Provides an overview of Council's strategic direction and the economic and administrative context in which the City operates.
2. **Financial Section** – Presents the Consolidated Financial Statements, accompanying notes and supplementary information and the independent auditor's report.
3. **Statistics Section** – Presents statistical and financial information on a multi-year comparative basis.

Local government financial statements are intended to assist readers to evaluate how public resources are being managed. They compare the deployment of financial resources against budget and previous year's results.

As required under British Columbia's Community Charter, this Annual Report contains comprehensive information about the goals and objectives within the focus areas identified by Council. The 2018 Strategic Direction & Progress Report on page 9 communicates performance towards the achievement of these goals and objectives during the year.

A new four year Council term commenced November 2018. With a strong focus on governance, Council soon began updating the Strategic Plan. Performance measures will be reviewed and aligned to reflect the City of Maple Ridge 2019-2022 Strategic Plan.

## Year in Review

One of the most notable accomplishments is the significant investment in synthetic fields and progress on other recreation infrastructure including the complete refresh of the Leisure Centre's pool.

Similar to other communities, homelessness, mental health and opioid addiction is of great concern. While it falls under the responsibility of senior levels of government, certainly every community is impacted by the negative behaviours and has a role in mitigating these impacts.

## Economic Climate

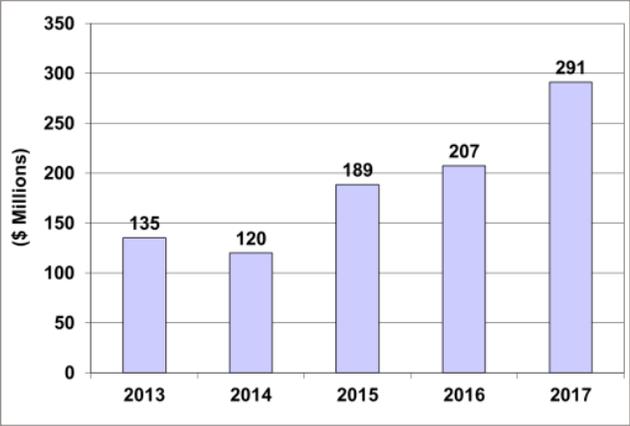
The global trade environment continues to be uncertain with trends towards a protectionist measures largely driven by the USA. Europe continues to address Brexit and Germany has negative interest rates.

The economy in the USA continues to grow, albeit a bit slower than the 2018 growth rate of 3%, with an expected 2019 GDP growth of 2.1%. Inflation remains low as does the unemployment rate, a divergence for the historic inverse relationship. With the tax rate cuts incentivizing capital investment the US increased its productivity gains.

The Canadian economy is facing some headwinds the Bank of Canada recently reduced its growth expectations for 2019 from 1.2% from 1.7%. The yield curve, measuring the extent that one is rewarded for placing funds longer, is quite flat. The additional interest earned for a 30 year Canada Government Bond is only 0.33% more than a 3 month T-bill.

The City issued permits for 370 residential units in 2018, with a relatively even split between single and multi-family homes. In addition to the \$125 million of residential construction, non-residential construction of \$34 million was added in 2018. This represents a non-residential growth rate of about 1.0%. The housing market has moderated slightly over the last year, however affordability continues to be of concern regionally.

# Message from the Chief Financial Officer



The economic base in Maple Ridge has remained relatively stable over the past number of years. Maple Ridge issued 4,520 business licences in 2018, a decrease of 3% from 2017. Business licences are issued for commercial, home-based and non-residential businesses. The city conducted commercial and industrial studies to ensure land is available to accommodate future growth.

### Risk Management

Risks to Municipal operations are assessed on an ongoing basis and risk management strategies are revised or developed in response to experience, changes in operations or relevant legislation. Each year, Council approves an inspection standard that sets the frequency and methodology for inspection of Municipal assets during the year within Financial Plan provisions. Maple Ridge insures its operations through a combination of risk transfer through purchased insurance, membership in the Municipal Insurance Association (MIA) and risk retention through the use of self-insurance reserves.

The following discussion identifies risks that could affect the City's financial position or future operations.

### Regional Partnerships

Maple Ridge provides sewer and water services to residents through its membership in the Regional District (Metro Vancouver) and related entities. The City does not control the financial operations of Metro Vancouver, but is proportionately responsible for their costs through annual levies and service payments. Changes in the financial needs of these entities can affect the user fees charged to Maple Ridge taxpayers. Wherever possible, Maple Ridge attempts to smooth the potential impacts of cost increases from the Regional District by using a rate stabilization policy. This policy factors the effects of long-range regional plans into our rate structure.

### Disaster Recovery

Events such as an earthquake, extreme weather or technology failure could have an impact on both the community and on City operations. As part of the City's Emergency Management Program, preparedness plans are in place and are exercised regularly to help us prepare for a disaster.

### The Business and Financial Planning Process

Maple Ridge has developed comprehensive business planning guidelines for use in the financial planning process. These guidelines are updated annually and are intended to assist Council with the difficult task of resource allocation.

Departmental business plans communicate alignment with Council's priorities and identify:

- Goals and objectives
- Service levels and service delivery options
- Resource distribution
- Performance measures
- Capital program and associated operating costs
- Potential new revenue sources
- Incremental spending requests

The financial planning process is also guided by a Financial Sustainability Plan, a group of 13 policies designed to position the City to meet financial obligations, while ensuring that residents can look forward to equitable and affordable taxation.

Business and Financial Plan review sessions are open to the public and provide opportunities for individuals to ask questions of Council on decisions or to make submissions on all programs.

Under the British Columbia Community Charter, the City is required to adopt a Five-Year Financial Plan. This long-term approach to financial planning allows Council and the community to consider the impact that current decisions will have on future financial flexibility. Each year, Council adopts a Financial Plan based on the best information available at the time. The plan is updated each May, prior to setting the property tax rates, to reflect any changes that have occurred since the last plan was adopted.

# Message from the Chief Financial Officer

---

On July 24, 2018 Council adopted Bylaw 7454-2018 to establish the five-year Financial Plan for the years 2019 – 2023. The key financial implications of this budget include:

- Overall property tax increase for general purposes was set at 1.90%, with projected increases of 2.00% per year in 2020 through 2023.
- Property tax increase for infrastructure replacement was set at 0.70% per year in 2019 through 2021 and 0.90% per year in 2022 & 2023.
- Parks, Recreation & Cultural Levy increase was set at 0.60% for 2019 through 2023.
- Storm Water Levy increase was set at 0.30% in 2019 through 2021 and 0.10% per year in 2022 & 2023.
- Water Levy increase was set at 4.50% annually
- Sewer Levy increase was set at 3.60% annually
- Recycling Levy Increase was set at 2.75% per year in 2019 through 2023.
- The new property tax revenue assumptions due to real growth is 1.75% to 1.90% per year.

These assumptions were incorporated into a Financial Plan that provided for important services valued by our citizens.

The 2019-2023 Financial Plan reflects Council's continuing commitment to maintaining our infrastructure with property tax increases for infrastructure sustainability.

## Outlook

In May of 2019, Council adopted a Financial Plan for 2019-2023 that reflected current information from BC Assessment about growth in the community. The only rate amendment from the bylaw adopted in 2018 was the sewer levy annual increase was amended to 8.5% due to the increased investment in sewer treatment infrastructure by the region.

The plan includes significant capital expenditures to address infrastructure needs in the community. Many of these expenditures are dependent on revenues from outside sources, such as grants from other levels of governments. Overall, the City's financial condition remains strong, with growth expected in the assessment base a strong business planning process, financial reserves and available debt servicing capacity.

Challenges that we continue to monitor and address in our Financial Plans include:

- Impact of the economy on real growth and development related revenues
- Growth-driven increases in operating costs
- A predominately residential assessment base that continues to grow faster than the commercial and industrial sector
- Increasing costs from the Regional District for sewer and water
- Providing for the future replacement of infrastructure
- Balancing service levels and affordability

Business planning for 2020-2024 is just beginning with Council setting the City's strategic direction and focus areas. Council governs this process and staff prepare business plans to deliver on this direction.

## Conclusion

I would like to take this opportunity to thank members of Council, the Corporate Management Team and all City employees for their direction and dedication in achieving our 2018 results. The reason for our success is the strong commitment to excellence by our employees in all that they do to best serve the citizens of Maple Ridge.



**Trevor Thompson, BBA, CPA, CGA**  
**Chief Financial Officer**

# Message from the Corporate Controller



## Financial Review – Overview

The City is committed to providing financial reports that enhance stakeholder trust. The following discussion and analysis provides information in support of the audited 2018 Consolidated Financial Statements and is intended to enhance

understanding of the economic resources and obligations of the City. It is supplemental information and should be read in conjunction with the Consolidated Financial Statements, accompanying notes and supporting schedules. For information on the terminology used in the discussion, please refer to the Glossary on page 77.

The City is responsible for the accuracy of the data and the completeness and fairness of presentation, including all disclosures. This message is intended to provide readers with an overview of ongoing financial and operational performance.

The Consolidated Financial Statements are required under the British Columbia Community Charter section 167 and are prepared in accordance with Canadian Public Sector Accounting Standards, using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds and the City's wholly-owned subsidiaries, C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. (MRMH Ltd).

Financial Statements in the public sector serve as a central feature of local government financial reporting. They report a local government's actual financial activities in comparison to planned activities and the resulting financial condition of the local government. They are not intended to replace a variety of other financial reports used in planning, analysis and decision-making, nor are they intended to be the sole measure of government performance in the year, rather, they present financial information that is useful in evaluating the local government's financial condition at the end of the accounting period and its financial performance during the accounting period.

## The External Audit

Included in the Consolidated Financial Statements is a report from the external auditor, BDO Canada LLP. The role of the external auditor is to present an independent opinion as to the fair presentation of the City's financial position and operating results and confirm

that the Financial Statements are free from any material misstatements. The auditor is responsible for advising management and the Audit & Finance Committee of any control or operational items that may have been identified during the audit procedure.

The Audit & Finance Committee is a committee of Council that oversees the financial and business affairs of the City. The Committee operates under adopted Terms of Reference. Meetings are open to the public and live streamed, except for those items deemed to be "in camera". The Committee meets with the City's auditors to satisfy itself, on behalf of Council, that risk management and internal control systems are appropriate and that the information in financial statements is accurate and complete. The Committee reviews the Management Letter and financial reports of the City and its wholly-owned companies, and has the authority to request from management specific reports or analysis and to request the presence of other staff to report or answer questions.

## The Financial Statements:

Following completion of the annual audit, the Consolidated Financial Statements are presented to Council for acceptance. During the year, the Audit & Finance Committee is provided with financial updates and meets periodically with the external auditor.

### Financial Statement Composition

Revenue and Capital Funds have transactions with outside groups, with each other and with Reserve Funds.

Only transactions with outside groups are reported in Consolidated Financial Statements.

### The Consolidated Statement of Financial

**Position:** Provides information on the financial position of the City including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus

### The Consolidated Statement of Operations:

Reports the extent to which expenses are offset by revenues, the annual surplus and the change in accumulated surplus.

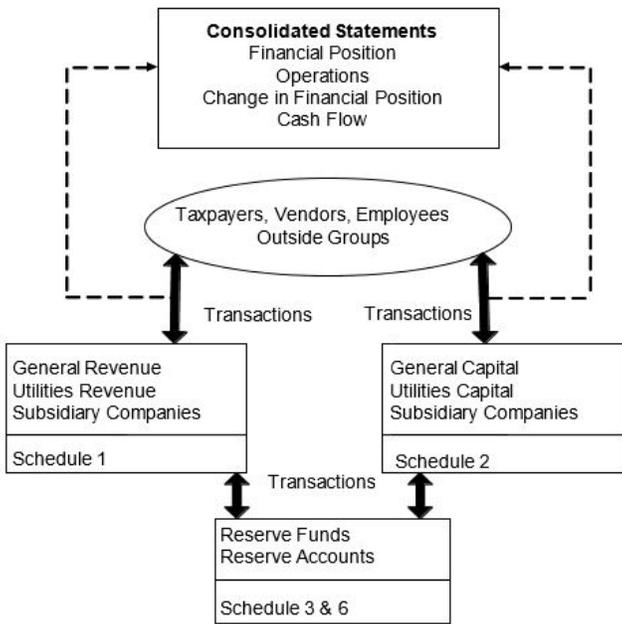
### The Consolidated Statement of Change in Net

**Financial Assets:** Reports the change in Net Financial Assets.

### The Consolidated Statement of Cash Flow:

Reports the net change in cash resources and how the City financed its activities throughout the year.

# Message from the Corporate Controller



## 2018 Consolidated Financial Statements

From a financial perspective, the results for 2018 are positive.

Generally Accepted Accounting Principles require that the actual financial results be compared to the budget that is adopted annually before setting the tax rates. Council adopted that budget in May of 2018.

The following sections provide an analysis of the 2018 Financial Statements and selected supplemental financial information. The dollars quoted are approximate and are intended to account only for the major part of variances being discussed. Some key highlights are:

- Net Financial Assets increased by \$10.4 million to \$114.9 million.
- Municipal debt decreased by \$2.5 million to \$25.8 million.
- Unused annual debt servicing capacity, based on our current financial position, is \$21.4 million.

### 1. Consolidated Statement of Financial Position –

#### Page 38

This statement reports the City’s assets, both financial and non-financial and its liabilities. The difference between financial assets and total liabilities is Net Financial Assets if positive and Net Debt if negative. This figure provides the City with an indicator of financial flexibility and of future revenue requirements to finance activities and meet existing financial obligations. The difference between total assets, both financial and non-financial and total liabilities is Accumulated Surplus and provides an indication of the net economic resources available for service delivery. The majority of this number is comprised of the physical assets used in service delivery and does not represent a source of funding.

The City has a Net Financial Asset Position of \$114.9 million at the end of 2018, an increase of \$10.4 million over 2017. The change in Net Financial Assets is discussed in more detail in the Consolidated Statement of Change in Net Financial Assets. Accumulated Surplus at the end of 2018 is \$1.16 Billion.

### Financial Assets:

- Financial assets increased by \$8.5 million over 2017.
- Cash and investments increased by \$8.5 million over 2017.
- Accounts receivable increased by \$1 million over 2017.
- Inventory available for resale decreased by \$1 million from 2017.

### Liabilities:

Total liabilities decreased by approximately by \$1.86 million over 2017.

- The actuarially determined liability for future employee benefits is \$4.66 million. This liability will be settled over the longer term and does not impose an immediate claim on cash flow.
- Accounts payable and accrued liabilities increased by \$4 million
- Restricted revenues decreased by \$3.6 million through a combination of lower collections and increased capital investment in 2018 compared to 2017.
- Debt decreased by \$2.5 million as a result of planned pay down.

### Non-Financial Assets:

Non-financial assets are comprised of the tangible capital assets held for use in service provision, undeveloped land bank properties, supplies inventories and prepaid expenses. These represent economic resources available to the City for service provision, rather than a funding source to support the day-to-day operations of the City.

In 2018 non-financial assets increased by \$50.4 million over 2017, due to a net increase in tangible capital assets of \$51.2 million offset by a decrease in prepaid expenses of \$0.8 million

### 2. Consolidated Statement of Operations – Page 39

This statement reports the City’s changes in economic resources and accumulated surplus for 2018, compared with budget and with 2018 results. Since annual revenues exceeded expenses, the City increased its accumulated surplus during the year. Included in this statement is information about the gain or loss on the disposal of capital assets. If tangible capital assets are disposed of before the end of their estimated useful life, any remaining book value associated with them is written off, resulting in an accounting loss, not a cash loss.

# Message from the Corporate Controller

---

## Consolidated Revenue

*Compared to previous year (2017)*

Revenues in 2018 increased by \$26.8 million over 2017 through a combination of the following:

- Revenue from general taxation increased \$3.9 million through a combination of higher tax levies and growth of the assessment roll.
- Development revenues and senior government transfers, often linked to capital projects, increased by \$9 million over 2017. Typically, year-over-year changes in these revenues are related to changes in capital expenditures, reported on the Statement of Change in Net Financial Assets. Changes in grant revenues are affected by changes in funding programs available through senior governments.
- Investment revenue increased by \$1.4 million through a combination of a larger investment portfolio and higher returns than 2017.
- Revenue for contributed subdivision infrastructure and gain or loss on disposal of assets increased by \$12.3 million as a result of more developer constructed infrastructure turned over to the City in 2018 and earlier than anticipated replacement of infrastructure.

## Consolidated Revenue

*Compared to budget (2018)*

As in previous years, there were variances between budgeted and actual revenues (\$25 million) and, as in previous years, a large part of this difference was related to the capital program. Development fees (earned DCCs) and senior government transfers were budgeted based on the expected completion of capital projects. As the capital expenditures did not occur there was no corresponding revenue recognized.

## Consolidated Expenses

*Compared to previous year (2017)*

Consolidated expenses are comprised of operating expenses for goods and services, labour and debt servicing as well as the annual cost of using our tangible capital assets through amortization. Overall expenses for 2018 are relatively unchanged from 2017 with increases in sewer and water largely offset by reductions in expenses in Protective Services and Recreation.

## Consolidated Expenses

*Compared to budget (2018)*

The consolidated expenses for 2018 reflect a positive variance of \$16.5 million compared to budget. Contributors to this positive variance include RCMP contract savings of approximately \$1.9 million, \$1.1 million in interest costs related to authorized borrowing that has not yet been entered into, approximately \$6 million for projects that will proceed in 2019, \$3.3

million in wages due in part to recruitment challenges experienced in 2018, \$2million in savings from Parks, Recreation & Culture and overall cost containment of \$1.1 million.

## 3. Consolidated Statement of Change in Net Financial Assets – Page 40

This statement begins with the annual surplus, shown on the Statement of Operations and adjusts for items, such as amortization and expenditures on tangible capital assets to derive the excess or deficiency of revenues over expenditures, which equals the change in financial position.

The City's net financial assets increased by \$10.4 million to \$114.9 million as at the end of 2018; had the activities in the Financial Plan been completed as planned, financial assets would have decreased by \$103.7 million, resulting in Net Financial Assets of \$0.8 million. Timing differences between planned and actual capital expenditures are the main reason for this variance.

## 4. Consolidated Statement of Cash Flow – Page 41

This statement represents financial resources (cash and investments of less than three months) that are available in the short-term to satisfy debt obligations and expenditures. The change in cash and cash equivalents is linked to, but is not identical to, the change in financial position, which is explained by the excess of revenues over expenditures. For example, when cash is received for a refundable deposit, cash is increased, but revenue is not. Overall, the City's cash position at the end of 2018 decreased to \$22.2 million from \$27.6 million in 2017.

## 5. Schedule 1 – Page 58

Schedule of Change in Operating Accumulated Surplus  
This schedule provides supplementary information about operating activities of the City in isolation and explains the change in both the Consolidated and Accumulated Surplus amounts attributable to operating activities. The variances discussed in Section 2 apply to this schedule as well.

### Operating Expenses

*Compared to previous year (2017)*

Overall operating expenses decreased slightly, approximately \$0.5 million, over 2017, with increases in the Sewer & Water Utilities, General Government, and Planning & Other offset by savings in Protective Services, Transportation and Recreation.

### Operating Expenses

*Compared to budget (2018)*

Overall operating expenses came in under budget by \$17.8 million. Factors contributing to this variance were explained in Section 2.

# Message from the Corporate Controller

---

## 6. Schedule 2 – Page 59

### *Schedule of Change in Capital Funds*

This statement provides supplementary information about the revenues and expenses associated with the City's capital activities and the impact of those activities on both the City's Consolidated Annual and Accumulated Surplus amounts.

Capital activities and the related revenues can vary significantly from year to year. Planned capital revenues indicate the level of expected external investment in the City's capital program through sources such as senior government transfers or development revenues. Revenue is recognized as it is earned, so delays in the related capital projects results in delays in revenue recognition and a variance to budget, as is the case in most years.

## 7. Other

### *2018 Accumulated Surplus Distribution*

#### **i) Operating Accumulated Surplus (Schedule 1) – Page 58**

The Operating Accumulated Surplus of \$33.4 million (as shown on Schedule 1) is itemized between General Revenue and the Utilities in Note 14 to the Financial Statements. These funds represent financial assets available to the City that Council has not earmarked for specific future use.

#### **ii) Capital Funds (Schedule 2) – Page 59**

The City has equity in the capital funds of \$1.02 billion. This amount does not represent a source of funding, but rather equity in the physical assets used to provide services to the citizens of Maple Ridge.

#### **iii) Reserve Accounts and Funds (Schedule 3 & 6) – Page 60 & 66**

Reserve Accounts are appropriations of surplus, established informally and associated with both the Operating and Capital programs. These totaled \$64.6 million at December 31, 2018.

Reserve Funds are established by Council bylaw and are usually restricted for capital purposes. Financial assets within a reserve fund can only be used for the purpose for which it was established. These totaled \$39.6 million as at December 31, 2018.

Interest is allocated to the Reserves based on their balance after considering amounts due from them for capital expenditures incurred to date on their behalf.

The use of Reserve Funds and Reserve Accounts has allowed the City to effectively manage the needs of a growing community over time.

There is \$104.2 million in various reserves at year-end. However some of that amount relates to capital projects that were not completed before December 31, 2018. If these projects had been completed as planned, the Reserve balances would have been reduced by approximately \$60.7 million and Net Financial Assets would have decreased similarly.

### **Assessment of Trends**

The City has Net Financial Assets of \$114.9 million at the end of 2018. This position has improved from Net Debt of \$4.25 million in 2004, which was the result of a planned reduction to acquire physical assets including The ACT Arts Centre, an expanded Leisure and Youth Centre, the Library and the office tower.

Based on current projections, we expect our financial position to be drawn down in 2019 to a net debt position, but to return to net financial assets by 2020.

### **Conclusion**

The City of Maple Ridge is committed to the production of comprehensive financial information that meets the objective of providing open and transparent information to the reader and has been recognized by the Government Finance Officers Association for its efforts through receipt of the Canadian Award for Financial Reporting for 28 consecutive years.



**Catherine Nolan, CPA, CGA**  
**Corporate Controller**

# Introduction to Financial Statements

---

The accompanying Consolidated Financial Statements and all other financial information included within this financial report are the responsibility of the management of the City of Maple Ridge. The City's Financial Statements contained in this report have been prepared in accordance with the accounting principles and disclosure requirements of the Canadian Institute of Chartered Accountants guidelines contained in the Public Sector Accounting and Auditing Standards Manual.

The Corporate Finance Officer is responsible for submitting annually to the Audit Committee and Council audited Financial Statements. These Financial Statements include the consolidated results of the City of Maple Ridge for the fiscal year ending December 31, 2018.

The preparation of the annual Financial Statements is the responsibility of the Finance Department; this includes the preparation of working papers and providing support and related financial information to external auditors during the year-end audit.

The Consolidated Financial Statements of the City of Maple Ridge provide important information about the overall financial condition of the City. The purpose of the Consolidated Financial Statements is to present the effects of transactions of the City taking into consideration the accounting for all City Funds, MRMH Ltd. and CDMR Developments Ltd.

*The audited 2018 Consolidated Financial Statements for the City include:*

## **Consolidated Statements**

- Management's Responsibility for Financial Reporting
- Auditors' Report
- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Financial Assets
- Consolidated Statement of Cash Flow
- Summary of Significant Accounting Policies
- Notes to the Consolidated Financial Statements
- Consolidated Report of Segmented Revenue and Expenses

## **Supporting Statements & Schedules**

- Schedule of Change in Operating Accumulated Surplus
- Schedule of Change in Capital Funds
- Schedule of Change in Reserves
- Continuity Schedule of Debenture Debt
- Schedule of Tangible Capital Assets
- Continuity Schedule of Reserves

# Management's Responsibility for Financial Reporting

---

The information in this Annual 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, the Audit and Finance Committee, and Council. Council approves the consolidated financial statements, the Audit and Finance Committee reviews the recommendations of the independent auditors for improvements to controls as well as the actions of management to implement such recommendations.



Kelly Swift, MBA  
Acting Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA  
Chief Financial Officer



Tel: 604 688 5421  
Fax: 604 688 5132  
vancouver@bdo.ca  
www.bdo.ca

BDO Canada LLP  
600 Cathedral Place  
925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

---

## 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, 2018, 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, 2018 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.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 14, 2019

# Consolidated Statement of Financial Position

As at December 31, 2018

	2018	2017
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 22,186,741	\$ 27,631,877
Portfolio investments (Note 2)	201,666,082	187,717,851
Accounts receivable (Note 3)	15,515,417	14,663,433
Recoverable local improvements (Note 4)	1,379,072	1,126,247
Other assets (Note 5)	779,813	763,208
Inventory available for resale	<u>2,459,585</u>	<u>3,579,094</u>
	<b>243,986,710</b>	<b>235,481,710</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	24,858,292	20,795,751
Deferred revenue (Note 8)	15,760,504	14,198,182
Restricted revenue (Note 9)	35,996,158	39,633,654
Refundable performance deposits and other	21,908,866	23,403,713
Employee future benefits (Note 10)	4,662,100	4,567,300
Debt (Note 11, Schedule 4)	<u>25,822,631</u>	<u>28,273,707</u>
	<b>129,008,551</b>	<b>130,872,307</b>
<b>Net Financial Assets</b>	<b><u>114,978,159</u></b>	<b><u>104,609,403</u></b>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 5)	1,027,400,677	976,145,224
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	326,363	363,885
Prepaid expenses	<u>471,486</u>	<u>1,294,624</u>
	<b>1,043,725,055</b>	<b>993,330,262</b>
<b>Accumulated Surplus (Note 14)</b>	<b><u>\$ 1,158,703,214</u></b>	<b><u>\$ 1,097,939,665</u></b>



Kelly Swift, MBA  
Acting 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, 2018

	Actual 2018	Budget 2018 (Note 17)	Actual 2017
<b>Revenue (Segment Report, Note 20)</b>			
Taxes for municipal purposes (Note 15)	\$ 85,645,660	\$ 85,708,027	\$ 81,729,003
User fees and other revenue	42,266,363	42,042,952	42,409,361
Government transfers (Note 16)	4,862,137	10,376,782	3,434,531
Development revenue	15,787,623	44,958,943	8,155,007
Interest and investment income	4,581,311	2,132,988	3,182,894
Gaming revenues	1,781,613	1,400,000	1,561,090
Refinancing and asset disposal gains (losses)	(1,470,673)	1,582,750	(807,330)
Contributed tangible capital assets (Note 12)	<u>29,727,691</u>	<u>20,000,000</u>	<u>16,725,863</u>
	<b>183,181,725</b>	<b>208,202,442</b>	<b>156,390,419</b>
<b>Expenses (Segment Report, Note 20)</b>			
Protective services	37,458,755	41,638,521	38,065,340
Transportation services	19,445,582	21,485,306	19,511,458
Recreation and cultural	18,754,440	22,947,392	19,784,632
Water utility	13,787,153	15,005,613	13,305,309
Sewer utility	11,688,964	12,659,702	10,761,203
General government	15,252,598	18,449,276	15,106,167
Planning, public health and other	<u>6,030,684</u>	<u>6,686,728</u>	<u>5,818,396</u>
	<b>122,418,176</b>	<b>138,872,538</b>	<b>122,352,505</b>
<b>Annual Surplus</b>	<u><b>60,763,549</b></u>	<u><b>69,329,904</b></u>	<u><b>34,037,914</b></u>
<b>Accumulated Surplus - beginning of year</b>	<u><b>1,097,939,665</b></u>	<u><b>1,097,939,665</b></u>	<u><b>1,063,901,750</b></u>
<b>Accumulated Surplus - end of year (Note 14)</b>	<u><u><b>\$ 1,158,703,214</b></u></u>	<u><u><b>\$1,167,269,569</b></u></u>	<u><u><b>\$1,097,939,665</b></u></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, 2018

	Actual 2018	Budget 2018 (Note 17)	Actual 2017
<b>Annual Surplus</b>	<b>\$ 60,763,549</b>	<b>\$ 69,329,904</b>	<b>\$ 34,037,914</b>
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(74,540,940)	(192,854,171)	(38,277,439)
Amortization	21,168,109	19,780,000	20,585,216
Proceeds from disposal of tangible capital assets	183,461	1,582,750	278,424
(Gain) loss on disposal of tangible capital assets	<u>1,933,914</u>	<u>(1,582,750)</u>	<u>1,664,676</u>
	<b>(51,255,456)</b>	<b>(173,074,171)</b>	<b>(15,749,123)</b>
<b>Change in Other Non Financial Assets</b>			
Decrease (increase) in supplies inventory	37,523	-	(8,723)
Decrease (Increase) in prepaid expenses	<u>823,140</u>	<u>-</u>	<u>(16,789)</u>
	<b>860,663</b>	<b>-</b>	<b>(25,512)</b>
<b>Increase (decrease) in Net Financial Assets</b>	<b>10,368,756</b>	<b>\$ (103,744,267)</b>	<b>18,263,279</b>
<b>Net Financial Assets beginning of the year</b>	<u><b>104,609,403</b></u>	<u><b>104,609,403</b></u>	<u><b>86,346,124</b></u>
<b>Net Financial Assets end of the year</b>	<u><b>\$ 114,978,159</b></u>	<u><b>\$ 865,136</b></u>	<u><b>\$ 104,609,403</b></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, 2018

	Actual 2018	Actual 2017
<b>Operating transactions</b>		
<b>Annual surplus</b>	<b>\$60,763,549</b>	<b>\$34,037,914</b>
<b>Items not utilizing cash</b>		
Amortization	21,168,109	20,585,216
Loss on disposal of assets	1,470,673	807,520
Contributed tangible capital assets	(29,727,691)	(16,725,863)
Restricted revenues recognized	<u>(14,711,412)</u>	<u>(7,606,470)</u>
	<b>(21,800,321)</b>	<b>(2,939,597)</b>
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	823,140	(16,789)
Decrease (increase) in supplies inventory	37,523	(8,723)
Decrease (increase) in accounts receivable	(851,984)	2,318,228
Decrease (increase) in recoverable local improvements	(252,825)	85,689
Decrease (increase) in other assets	(16,605)	16,088
Increase (decrease) in accounts payable and accrued liabilities	4,062,541	2,146,348
Increase (decrease) in deferred revenue	1,562,321	2,959,211
Increase (decrease) in refundable performance deposits	(1,494,848)	7,550,507
Increase (decrease) in employee future benefits	<u>94,800</u>	<u>(137,401)</u>
	<b>3,964,063</b>	<b>14,913,158</b>
Cash provided by operating transactions	<u><b>42,927,291</b></u>	<u><b>46,011,475</b></u>
<b>Capital transactions</b>		
Proceeds on disposal of assets	1,766,211	1,861,174
Acquisition of tangible capital assets	<u>(44,813,249)</u>	<u>(21,551,576)</u>
Cash applied to capital transactions	<u>(43,047,038)</u>	<u>(19,690,402)</u>
<b>Investing transactions</b>		
Decrease (increase) in portfolio investments	<u>(13,948,231)</u>	<u>(29,138,677)</u>
	<b>(13,948,231)</b>	<b>(29,138,677)</b>
<b>Financing transactions</b>		
Debt repayment	(2,451,076)	(2,930,825)
Collection of restricted revenues	<u>11,073,918</u>	<u>13,838,212</u>
Cash applied to financing transactions	<u>8,622,842</u>	<u>10,907,387</u>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(5,445,136)</b>	<b>8,089,783</b>
Cash and cash equivalents - beginning of year	<u>27,631,877</u>	<u>19,542,094</u>
<b>Cash and cash equivalents - end of year</b>	<u><b>\$22,186,741</b></u>	<u><b>\$27,631,877</b></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, 2018

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. 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 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

# Summary of Significant Accounting Policies

---

For the year ended December 31, 2018

## (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. Liabilities are recorded net of any expected recoveries.

A liability for remediation of a contaminated site is recognized when a site is not in productive use 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 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, 2018 or December 31, 2017.

## (f) **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.

### **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

# Summary of Significant Accounting Policies

---

For the year ended December 31, 2018

the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as development revenue. Restricted Revenues are comprised of the amounts shown in Note 9.

## **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 fair value at the date of receipt and are also recorded as revenue.

## **(g) Use of estimates/measurement uncertainty**

The preparation of financial statements in accordance with Canadian PSAS 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, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

## **(h) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2018 component of the Financial Plan Bylaw adopted by Council on May 8, 2018.

## **(i) 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.

## **(j) 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.

## **(k) Portfolio Investments**

Investments with an original maturity date of more than three month 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.

# Summary of Significant Accounting Policies

---

For the year ended December 31, 2018

**(l) 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.

**(m) 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. (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, 2018

## 1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2018 were comprised as follows:

	<u>Dec 31, 2018</u>	<u>Dec 31, 2017</u>
Cash	\$ 11,960,755	\$ 20,631,877
Cash equivalents	<u>10,225,986</u>	<u>7,000,000</u>
	<u>\$ 22,186,741</u>	<u>\$ 27,631,877</u>

Cash equivalents are comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of **2.46%** (1.5% - 1.9% for 2017). Additionally, the City holds cash and cash equivalents of **\$3,281,038** (\$3,288,086 for 2017) and agreements and interest receivable of **\$193,474** (\$215,934 for 2017) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2017	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2018
Latecomer Fees	\$ 84,835	\$ -	\$ 301,192	\$ 273,641	\$ 112,386
Cemetery Perpetual Care	1,151,604	30,859	54,418	30,859	1,206,022
Election Surplus	-	-	7,187	-	7,187
Metro Vancouver Sewer & Drainage District	955,106	-	637,863	1,023,886	569,083
Albion Dyking District	<u>1,312,476</u>	<u>711</u>	<u>272,379</u>	<u>5,732</u>	<u>1,579,834</u>
	<u>\$ 3,504,021</u>	<u>\$ 31,570</u>	<u>\$ 1,273,039</u>	<u>\$ 1,334,118</u>	<u>\$ 3,474,512</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 2018 returns were positive and ranged to 4.0%. Included in interest earnings are gains on investments sold before maturity. In 2018 gains were \$Nil (\$71,498 for 2017). 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, 2018 was **\$201,666,082** (\$187,717,851 for 2017). The market value at December 31, 2018 was **\$201,793,693** (\$187,715,380 for 2017).

## 3. Accounts Receivable

	<u>2018</u>	<u>2017</u>
Property Taxes	\$ 5,035,959	\$ 4,944,597
Other Governments	2,447,778	2,450,382
General and Accrued Interest	4,467,405	3,856,276
Development Cost Charges	<u>3,645,582</u>	<u>3,472,935</u>
	15,596,724	14,724,190
Less: Allowance for Doubtful Accounts	<u>(81,307)</u>	<u>(60,757)</u>
	<u>\$ 15,515,417</u>	<u>\$ 14,663,433</u>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

## 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 paid to it and therefore these funds have been included in Other Assets of **\$779,813** (\$763,208 for 2017).

## 6. Accounts Payable and Accrued Liabilities

	<u>2018</u>	<u>2017</u>
<b>Accounts Payable:</b>		
General	\$ 10,182,695	\$ 5,587,746
Other Governments	11,372,311	12,197,994
Salaries and Wages	<u>1,860,221</u>	<u>1,701,308</u>
	<b>23,415,227</b>	<b>19,487,048</b>
<b>Accrued Liabilities:</b>		
Vacation Pay	484,008	401,134
Other Vested Benefits	<u>959,057</u>	<u>907,569</u>
	<u>1,443,065</u>	<u>1,308,703</u>
	<b>\$ 24,858,292</b>	<b>\$ 20,795,751</b>

## 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. For 2018 this estimate is **\$326,015** (\$171,236 for 2017). 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.

### (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.

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

## (c) Unrecognized Liability

The City holds shares in a non-profit organization that provides protective services to its members. Should the organization dissolve or management choose to withdraw from the organization the City would be liable for a 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>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Beginning balance	\$ 6,864,267	\$ 6,437,206	\$ 1,035,037	\$ 724,875
Deferred during the year	14,250,434	13,645,937	1,370,294	1,026,652
Revenue recognized	<u>(13,898,578)</u>	<u>(13,218,876)</u>	<u>(711,286)</u>	<u>(716,490)</u>
Ending balance	<u>\$ 7,216,123</u>	<u>\$ 6,864,267</u>	<u>\$ 1,694,045</u>	<u>\$ 1,035,037</u>
	Other		Total Deferred Revenues	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Beginning balance	\$ 6,298,878	\$ 4,076,891	\$ 14,198,182	\$ 11,238,972
Deferred during the year	4,931,744	4,068,902	20,552,472	18,741,491
Revenue recognized	<u>(4,380,286)</u>	<u>(1,846,915)</u>	<u>(18,990,150)</u>	<u>(15,782,281)</u>
Ending balance	<u>\$ 6,850,336</u>	<u>\$ 6,298,878</u>	<u>\$ 15,760,504</u>	<u>\$ 14,198,182</u>

## 9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 29,546,672	\$ 26,019,028	\$ 1,163,951	\$ 412,027
Collections and interest	6,275,172	10,988,859	355,745	779,225
Disbursements - operating	(398,474)	(118,685)	-	-
Disbursements - capital	<u>(11,598,291)</u>	<u>(7,342,530)</u>	<u>-</u>	<u>(27,301)</u>
Ending Balance	<u>\$ 23,825,079</u>	<u>\$ 29,546,672</u>	<u>\$ 1,519,696</u>	<u>\$ 1,163,951</u>
	Other Restricted Revenues		Total Restricted Revenues	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 8,923,031	\$ 6,970,857	\$ 39,633,654	\$ 33,401,912
Collections and interest	4,443,001	2,070,128	11,073,918	13,838,212
Disbursements - operating	(63,012)	(54,574)	(461,486)	(173,259)
Disbursements - capital	<u>(2,651,637)</u>	<u>(63,380)</u>	<u>(14,249,928)</u>	<u>(7,433,211)</u>
Ending Balance	<u>\$ 10,651,383</u>	<u>\$ 8,923,031</u>	<u>\$ 35,996,158</u>	<u>\$ 39,633,654</u>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

## 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. The valuation resulted in an unamortized actuarial gain of \$861,200 at December 31, 2018, (unamortized loss of \$364,900 for 2017). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2018 was \$4,662,100, (\$4,657,300 for 2017) comprised as follows:**

	<u>2018</u>	<u>2017</u>
Accrued benefit obligation, beginning of year	\$ 4,932,200	\$ 5,102,900
Add:		
Current service costs	397,600	343,800
Interest on accrued benefit obligation	143,900	148,300
Actuarial (gain)/loss	(1,192,800)	-
Less:		
Benefits paid during the year	(480,000)	(662,800)
Accrued benefit obligation, end of year	<u>3,800,900</u>	<u>4,932,200</u>
Add (Less): Unamortized actuarial gain (loss)	<u>861,200</u>	<u>(364,900)</u>
Accrued benefit liability	<u>4,662,100</u>	4,567,300

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

	<u>2018</u>	<u>2017</u>
Discount rate (long-term borrowing rate)	3.00 %	2.90 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.68 %	3.04 %
Estimated average remaining service life of employees (years)	11.0	13.0

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

**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 related interest are payable over the next five years and thereafter:

	<u>Debt Payments</u>
2019	\$ 2,172,036
2020	2,215,521
2021	2,260,235
2022	2,306,211
2023	2,353,485
Thereafter	9,899,632
Sinking Fund Contributions	<u>4,615,511</u>
Debt principal repayments	<u>\$ 25,822,631</u>

The City has the following authorized but un-issued long term debt as at December 31, 2018:

<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	2,500,000
#7377	<u>23,500,000</u>
	<u>\$ 56,875,000</u>

**12. Tangible Capital Assets**

	<b>Net book value</b>	
	<u>2018</u>	<u>2017</u>
Land	\$ 234,687,064	\$ 226,003,706
Buildings	48,668,723	44,141,166
Transportation network	226,678,102	218,934,481
Storm sewer system	215,378,001	206,751,562
Fleet and equipment	16,476,349	14,680,214
Technology	4,891,574	4,516,466
Water system	125,869,323	116,201,245
Sanitary sewer system	130,908,256	128,186,305
Other	<u>23,843,287</u>	<u>16,730,081</u>
	<u>\$ 1,027,400,677</u>	<u>\$ 976,145,224</u>

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

During the year there were no write-downs of assets (2017 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$29,727,691** (\$16,725,863 for 2017) and were capitalized at their fair value 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.

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

## 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 2017 is **\$1,158,703,212** (\$1,097,939,665 for 2017) and is distributed as follows:

		<u>2018</u>	<u>2017</u>
Operating surplus (Schedule 1)	General	\$ 11,111,456	\$ 10,011,882
	Sewer	8,512,633	8,935,862
	Water	<u>13,799,283</u>	<u>12,840,034</u>
		33,423,372	31,787,778
Equity in the capital funds (Schedule 2)	General	761,597,886	721,401,366
	Sewer	132,175,506	129,423,192
	Water	<u>127,272,400</u>	<u>117,671,736</u>
		1,021,045,792	968,496,294
Reserves (Schedule 3)	Funds	39,570,150	41,639,403
	Accounts	<u>64,663,900</u>	<u>56,016,190</u>
		104,234,050	97,655,593
Accumulated Surplus		<u>\$ 1,158,703,214</u>	<u>\$ 1,097,939,665</u>

## 15. Property Tax Levies

In addition to its own tax levies, the City is required to levy 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>2018</u>	<u>2018 Budget</u>	<u>2017</u>
<b>Municipal Tax Levies</b>	\$ 85,645,660	\$ 85,708,027	\$ 81,729,003
<b>Levies for other authorities</b>			
School taxes	36,281,590	34,049,403	34,552,104
Greater Vancouver Transit Authority	6,139,075	5,683,482	5,622,711
British Columbia Assessment	1,074,697	974,094	995,188
Greater Vancouver Regional District	1,131,973	937,942	958,555
Dyking Districts	648,834	523,716	616,936
Municipal Finance Authority	<u>5,052</u>	<u>3,448</u>	<u>4,328</u>
<b>Total Collections for Others</b>	<u>45,281,221</u>	<u>42,172,085</u>	<u>42,749,822</u>
<b>Total Tax Levies</b>	<u>\$ 130,926,881</u>	<u>\$ 127,880,112</u>	<u>\$ 124,478,825</u>

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

**16. Government Transfers**

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

	<u>2018</u>		<u>2017</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 252,368	\$ 300,941	\$ 136,508	\$ 353,137
Provincial Gov't	1,877,731	1,336,511	186,465	1,293,903
TransLink	176,370	790,717	116,794	1,092,910
Other	64,975	62,524	176,932	77,882
<b>Total</b>	<b>\$ <u>2,371,444</u></b>	<b>\$ <u>2,490,693</u></b>	<b>\$ <u>616,699</u></b>	<b>\$ <u>2,817,832</u></b>

**17. Budget**

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 8, 2018. 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
<b>Revenue</b>		
Taxation	\$ 85,708,027	\$ 85,708,027
User fees and other revenue	42,042,952	42,042,952
Other	60,451,463	60,451,463
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
<b>Total Revenue</b>	<b><u>208,202,442</u></b>	<b><u>208,202,442</u></b>
<b>Expenses</b>		
Protective services	41,638,521	41,638,521
Transportation services	21,485,306	21,485,306
Recreation and cultural	22,947,392	22,947,392
Water utility	15,005,613	15,005,613
Sewer utility	12,659,702	12,659,702
General Government	18,449,276	18,449,276
Planning, public health and other	<u>6,686,728</u>	<u>6,686,728</u>
<b>Total expenses</b>	<b><u>138,872,538</u></b>	<b><u>138,872,538</u></b>
<b>Annual Surplus</b>	<b><u>\$ 69,329,904</u></b>	<b><u>\$ 69,329,904</u></b>
Less:		
Capital expenditures	192,854,157	
Debt repayment	3,705,844	
Add:		
Interfund transfers	62,913,234	
Amortization	19,780,000	
Borrowing proceeds	<u>44,536,863</u>	
	<b><u>\$ -</u></b>	

# Notes to the Consolidated Financial Statements

For the year ended December 31, 2018

## 18. Expenses and Expenditures by Object

	Capital		2018 Total	2018 Budget	2017 Total
	Operations	Acquisitions			
Goods and services	\$ 57,454,958	\$ 43,785,048	\$ 101,240,006	\$ 243,935,569	\$ 78,209,829
Wages and salaries	42,182,171	1,028,201	43,210,372	45,463,931	43,388,499
Interest	<u>1,612,938</u>	-	<u>1,612,938</u>	<u>2,547,209</u>	<u>1,720,537</u>
Total	101,250,067	44,813,249	146,063,316	291,946,709	123,318,865
Amortization expenses	21,168,109	-	21,168,109	19,780,000	20,585,216
Contributed tangible capital assets	<u>-</u>	<u>29,727,691</u>	<u>29,727,691</u>	<u>20,000,000</u>	<u>16,725,863</u>
Total Expenses and Expenditures	<u>\$ 122,418,176</u>	<u>\$ 74,540,940</u>	<u>\$ 196,959,116</u>	<u>\$ 331,726,709</u>	<u>\$ 160,629,944</u>

## 19. Contractual Rights

### (a) 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 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. Fair value will be determined at the time the assets are recognized.

### (b) Land Sale

The City has entered into an agreement that will result in the phased sale of certain City lands. The City expects title to part of the lands to transfer to the purchaser in 2019 and the balance in 2020. Total proceeds of \$4,000,000 will be received as title transfers.

## 20. Pension Plan

The employer 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, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 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, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Maple Ridge paid **\$3,390,825** (2017 \$3,436,295) for employer contributions while employees contributed **\$2,810,502** (2017 \$2,817,284) to the plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

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.

# Notes to the Consolidated Financial Statements

---

For the year ended December 31, 2018

## 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.

# Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2018

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 137,361	\$ 930,720
Other revenues	5,653,157	713,830	2,380,903	17,325,475	10,372,738
Government transfers	98,964	2,974,378	446,996	-	(33,455)
Development revenue	11,626	3,954,011	4,470,332	6,762,719	241,912
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Refinancing & asset disposal gain(loss)	(35,049)	(488,126)	(49,026)	(195,739)	(955,394)
Contributed infrastructure	-	17,205,804	4,905,240	2,085,378	5,531,269
<b>Total Revenue</b>	<b>5,728,698</b>	<b>24,359,897</b>	<b>12,154,445</b>	<b>26,115,194</b>	<b>16,087,790</b>
<b>Expenses</b>					
Operating:					
Goods and services	20,322,507	2,898,095	8,600,731	10,038,281	8,415,472
Labour	15,754,262	5,647,266	7,174,115	1,528,836	654,537
Debt Servicing	10,947	-	787,719	-	-
Sub total	36,087,716	8,545,361	16,562,565	11,567,117	9,070,009
Amortization	1,371,039	10,900,221	2,191,875	2,220,036	2,618,955
<b>Total Expenses</b>	<b>37,458,755</b>	<b>19,445,582</b>	<b>18,754,440</b>	<b>13,787,153</b>	<b>11,688,964</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (31,730,057)</b>	<b>\$ 4,914,315</b>	<b>\$ (6,599,995)</b>	<b>\$ 12,328,041</b>	<b>\$ 4,398,826</b>

# Consolidated Report of Segmented Revenue & Expenses

For the year ended December 31, 2018

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2018 Actual	Total Budget	Total 2017 Actual
\$ -	\$ -	\$ 2,086,764	\$ 82,490,815	\$ 85,645,660	\$ 85,708,027	\$ 81,729,003
1,771,562	1,595,753	2,452,945	-	42,266,363	42,042,952	42,409,361
926,680	-	448,574	-	4,862,137	10,376,782	3,434,531
271,409	-	75,613	-	15,787,622	44,958,943	8,155,007
-	-	-	4,581,311	4,581,311	2,132,988	3,182,894
-	-	-	1,781,613	1,781,613	1,400,000	1,561,090
(211,639)	-	1,059	463,241	(1,470,673)	1,582,750	(807,330)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,727,691</u>	<u>20,000,000</u>	<u>16,725,863</u>
2,758,012	1,595,753	5,064,955	89,316,980	183,181,724	208,202,442	156,390,419
3,592,479	566,812	3,020,581	-	57,454,958	71,081,398	57,540,668
8,649,951	-	2,773,204	-	42,182,171	45,463,931	42,506,084
<u>253,131</u>	<u>509,112</u>	<u>52,029</u>	<u>-</u>	<u>1,612,938</u>	<u>2,547,209</u>	<u>1,720,537</u>
12,495,561	1,075,924	5,845,814	-	101,250,067	119,092,538	101,767,289
<u>1,681,113</u>	<u>-</u>	<u>184,870</u>	<u>-</u>	<u>21,168,109</u>	<u>19,780,000</u>	<u>20,585,216</u>
<u>14,176,674</u>	<u>1,075,924</u>	<u>6,030,684</u>	<u>-</u>	<u>122,418,176</u>	<u>138,872,538</u>	<u>122,352,505</u>
\$ <u>(11,418,662)</u>	\$ <u>519,829</u>	\$ <u>(965,729)</u>	\$ <u>89,316,980</u>	\$ <u>60,763,548</u>	\$ <u>69,329,904</u>	\$ <u>34,037,914</u>

# Schedule of Change in Operating Accumulated Surplus

## Schedule 1

For the year ended December 31, 2018

	Actual 2018	Budget 2018	Actual 2017
<b>Revenue</b>			
Taxes for municipal purposes	\$ 85,645,660	\$ 85,708,027	\$ 81,729,003
User fees and other revenues	42,266,363	42,042,952	42,409,361
Government transfers	2,490,693	2,874,996	2,817,832
Development Revenue	949,219	(5,139,894)	612,917
Interest and investment income	3,373,244	1,587,988	2,334,227
Gaming revenues	1,781,613	1,400,000	1,561,090
Refinancing and other gains	<u>1,766,211</u>	<u>1,582,750</u>	<u>1,861,363</u>
	<b>138,273,003</b>	<b>130,056,819</b>	<b>133,325,793</b>
<b>Expenses</b>			
Protective services	36,087,716	40,288,521	36,729,698
Transportation services	8,545,361	11,525,306	9,044,403
Recreation and cultural	16,562,565	20,737,392	17,526,934
Water utilities	11,567,117	12,985,613	11,193,201
Sewer utilities	9,070,009	10,269,702	8,254,257
General government	13,571,485	16,859,276	13,422,981
Public and environmental health	<u>5,845,814</u>	<u>6,426,728</u>	<u>5,595,815</u>
	<b>101,250,067</b>	<b>119,092,538</b>	<b>101,767,289</b>
<b>Annual Surplus</b>	<b>37,022,936</b>	<b>10,964,281</b>	<b>31,558,504</b>
<b>Internal transfers</b>			
Transfers to capital funds	(6,041,110)	(13,934,852)	(6,317,213)
Transfers to reserves	<u>(29,346,232)</u>	<u>(5,581,927)</u>	<u>(22,179,779)</u>
Increase (decrease) in operating accumulated surplus	<b>1,635,595</b>	<b>(8,552,498)</b>	<b>3,061,512</b>
<b>Operating accumulated surplus-beginning of year</b>	<u><b>31,787,778</b></u>	<u><b>31,787,778</b></u>	<u><b>28,726,266</b></u>
<b>Operating accumulated surplus-end of year (Note 14)</b>	<b>\$ <u>33,423,372</u></b>	<b>\$ <u>23,235,280</u></b>	<b>\$ <u>31,787,778</u></b>

# Schedule of Change in Capital Funds

## Schedule 2

For the year ended December 31, 2018

	Actual 2018	Budget 2018	Actual 2017
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 29,727,691	\$ 20,000,000	\$ 16,725,863
Government transfers	2,371,444	7,501,786	616,699
Development fees	13,680,732	47,134,032	7,412,371
Other capital contributions	1,157,672	2,964,805	129,719
Disposal of assets	<u>(3,236,884)</u>	<u>-</u>	<u>(2,668,693)</u>
Total Revenue	43,700,655	77,600,623	22,215,959
<b>Expenses</b>			
Amortization	<u>21,168,109</u>	<u>19,780,000</u>	<u>20,585,216</u>
Total Expenses	21,168,109	19,780,000	20,585,216
<b>Annual Surplus</b>	22,532,546	57,820,623	1,630,743
<b>Internal Transfers</b>			
Transfers from revenue funds	6,041,110	13,934,852	6,317,213
Transfers from reserves	<u>23,975,842</u>	<u>66,837,678</u>	<u>10,013,587</u>
<b>Increase in capital funds</b>	52,549,498	138,593,153	17,961,543
<b>Capital funds - beginning of the year</b>	<u>968,496,294</u>	<u>968,496,294</u>	<u>950,534,751</u>
<b>Capital funds - end of the year (Note 14)</b>	<u>\$ 1,021,045,792</u>	<u>\$ 1,107,089,447</u>	<u>\$ 968,496,294</u>

# Schedule of Change in Reserves

---

## Schedule 3

For the year ended December 31, 2018

	Actual 2018	Budget 2018	Actual 2017
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 1,208,067	\$ 545,000	\$ 848,667
<b>Add (less)</b>			
Internal transfers			
Transfers from revenue funds	29,346,232	5,581,927	22,179,779
Transfers to capital funds	<u>(23,975,842)</u>	<u>(66,837,678)</u>	<u>(10,013,587)</u>
<b>Increase (decrease) in Reserved Accumulated Surplus</b>	6,578,457	(60,710,751)	13,014,859
<b>Reserved Accumulated Surplus - Beginning of the Year</b>	<u>97,655,593</u>	<u>97,655,593</u>	<u>84,640,735</u>
<b>Reserved Accumulated Surplus - End of Year (Note 14)</b>	<u>\$ 104,234,050</u>	<u>\$ 36,944,842</u>	<u>\$ 97,655,593</u>

This Page Left Blank Intentionally



# Continuity Schedule of Debenture Debt

---

## Schedule 4

For the year ended December 31, 2018

	Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
<b>Long Term Debts</b>				
	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	
<b>LESS:</b>				
<b>Sinking Funds</b>				
	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	
<b>Net Amount</b>				

# Continuity Schedule of Debenture Debt

---

Dec 31, 2017 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2018 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 14,957,815	\$ -	\$ 1,315,433	\$ -	\$ 13,642,382	\$ 787,720
2,074,345	-	182,409	-	1,891,936	109,231
16,300,000	-	-	-	16,300,000	811,142
625,000	-	-	-	625,000	18,075
1,520,000	-	-	-	1,520,000	43,959
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,244</u>
36,177,160	-	1,497,842	-	34,679,318	1,790,371
7,441,254	-	547,382	302,029	8,290,665	302,029
170,691	-	31,213	7,129	209,033	7,129
199,591	-	36,498	8,336	244,425	8,336
<u>91,917</u>	<u>-</u>	<u>16,808</u>	<u>3,839</u>	<u>112,564</u>	<u>3,839</u>
7,903,453	-	631,901	321,333	8,856,687	321,333
<u>\$ 28,273,707</u>	<u>\$ -</u>	<u>\$ 2,129,743</u>	<u>\$ 321,333</u>	<u>\$ 25,822,631</u>	<u>\$ 1,469,038</u>

# Schedule of Tangible Capital Assets

## Schedule 5

For the year ended December 31, 2018

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 226,003,706	\$ 93,136,418	\$ 338,637,087	\$ 269,115,241
Additions	8,683,358	7,357,354	14,701,053	12,496,463
Disposals	-	(439,255)	(1,568,641)	(152,939)
	234,687,064	100,054,517	351,769,499	281,458,765
<b>Accumulated Amortization</b>				
Opening balance	-	48,995,252	119,702,606	62,363,679
Amortization expense	-	2,649,485	6,588,267	3,753,290
Effect of disposals	-	(258,943)	(1,199,476)	(36,205)
	-	51,385,794	125,091,397	66,080,764
<b>Net Book Value as at December 31, 2018</b>	<b>\$ 234,687,064</b>	<b>\$ 48,668,723</b>	<b>\$ 226,678,102</b>	<b>\$ 215,378,001</b>
Net Book Value as at December 31, 2017	\$ 226,003,707	\$ 44,141,165	\$ 218,934,481	\$ 206,751,562

<sup>1</sup> Historical cost includes work in progress at December 31, 2018 of **\$28,815,386** (\$5,004,065 for 2017) comprised of: Land \$49,572 (\$34,081 for 2017); Buildings \$7,420,131 (\$771,438 for 2017); Transportation network \$8,780,007 (\$987,757 for 2017); Storm system \$39,145 (\$1,479 for 2017); Fleet and equipment \$152,645 (\$32,836 for 2017); Technology \$72,607 (\$27,900 for 2017); Water system \$9,619,524 (\$1,355,848 for 2017); Sanitary system \$626,208 (\$238,912 for 2017); and Other \$2,055,548 (\$1,553,814 for 2017). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$-Nil (\$-Nil for 2016) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$574,211 (\$561,343 for 2017) and structures at \$23,269,078 (\$16,168,739 for 2017)

# Schedule of Tangible Capital Assets

---

<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 29,223,658	\$ 11,468,318	\$ 151,414,708	\$ 174,716,785	\$ 33,000,412	\$ 1,326,716,331
3,566,003	1,341,171	11,986,589	6,294,102	8,114,844	74,540,937
<u>(988,724)</u>	<u>(750,627)</u>	<u>(383,543)</u>	<u>(1,228,982)</u>	<u>(774,730)</u>	<u>(6,287,441)</u>
31,800,937	12,058,862	163,017,754	179,781,905	40,340,526	1,394,969,827
14,543,444	6,951,852	35,213,463	46,530,480	16,270,331	350,571,107
1,612,567	925,055	2,115,772	2,579,591	944,082	21,168,109
<u>(831,423)</u>	<u>(709,619)</u>	<u>(180,804)</u>	<u>(236,422)</u>	<u>(717,174)</u>	<u>(4,170,066)</u>
<u>15,324,588</u>	<u>7,167,288</u>	<u>37,148,431</u>	<u>48,873,649</u>	<u>16,497,239</u>	<u>367,569,150</u>
<u>\$ 16,476,349</u>	<u>\$ 4,891,574</u>	<u>\$ 125,869,323</u>	<u>\$ 130,908,256</u>	<u>\$ 23,843,287</u>	<u>\$ 1,027,400,677</u>
\$ 14,680,214	\$ 4,516,466	\$ 116,201,245	\$ 128,186,305	\$ 16,730,083	\$ 976,145,226

# Continuity Schedule of Reserves

## Schedule 6

For the year ended December 31, 2018

	<u>Balance Dec. 31, 2017</u>	<u>Interest Allocated</u>
<b>Reserve Funds</b>		
Local Improvements	\$ 2,583,883	\$ 25,170
Equipment Replacement	15,955,119	286,809
Capital Works	11,286,556	184,023
Fire Department Capital Acquisition	9,848,751	184,284
Sanitary Sewer	1,657,981	27,975
Land	<u>307,113</u>	<u>5,513</u>
<b>Total Reserve Funds</b>	41,639,403	713,774
<b>Reserve Accounts</b>		
Specific Projects - Capital	10,931,005	-
Specific Projects - Operating	7,966,840	-
Self Insurance	876,550	17,225
Police Services	7,514,810	133,526
Core Development	1,983,902	36,652
Recycling	2,570,240	49,662
Community Safety Initiatives	-	-
Building Inspections	3,333,243	59,835
Gravel Extraction	797,583	14,530
Community Works (Gas Tax)	257,440	-
Facility Maintenance	2,883,355	62,673
Snow Removal	850,061	-
Park & Recreation Improvements	-	-
Cemetery Maintenance	243,486	-
Infrastructure Sustainability (Town Centre Buildings)	475,738	-
Infrastructure Sustainability (Road Network)	2,570,378	57,736
Infrastructure Sustainability (Drainage)	1,491,014	31,689
Drainage Improvements	1,135,223	27,445
Critical Infrastructure	195,927	3,320
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	2,042,880	-
Self Insurance (sewer utility)	147,881	-
Self Insurance (water utility)	126,236	-
Specific Projects (sewer utility)	3,079,749	-
Specific Projects (water utility)	<u>4,539,092</u>	<u>-</u>
<b>Total Reserve Accounts</b>	<u>56,016,190</u>	<u>494,293</u>
<b>Total Reserves</b>	<u>\$ 97,655,593</u>	<u>\$ 1,208,067</u>

# Continuity Schedule of Reserves

---

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec 31, 2018</u>
\$ -	\$ -	\$ 2,609,053
3,096,652	(3,395,413)	15,943,167
4,568,410	(7,245,887)	8,793,102
1,613,452	(1,261,064)	10,385,423
-	(159,177)	1,526,779
-	-	<u>312,626</u>
<u>9,278,514</u>	<u>(12,061,541)</u>	39,570,150
2,975,112	(2,208,871)	11,697,246
(1,879,431)	(70,000)	6,017,409
(10,311)	-	883,464
1,952,287	(56,017)	9,544,606
213,615	(227,124)	2,007,045
388,247	(46,574)	2,961,575
1,600,000	-	1,600,000
-	-	3,393,078
(2,087)	-	810,026
293,940	(149,858)	401,522
534,853	(1,638,954)	1,841,927
-	-	850,061
1,943,482	-	1,943,482
(13,389)	(18,207)	211,890
83,636	(65,554)	493,820
3,333,548	(2,999,967)	2,961,695
792,989	(671,669)	1,644,023
1,118,034	(617,687)	1,663,015
-	(68,176)	131,071
(3,557)	-	-
823,672	(731,504)	2,135,048
6,504	-	154,385
6,504	-	132,740
2,432,879	(325,308)	5,187,320
<u>3,477,191</u>	<u>(2,018,831)</u>	<u>5,997,452</u>
<u>20,067,718</u>	<u>(11,914,301)</u>	<u>64,663,900</u>
<b><u>\$ 29,346,232</u></b>	<b><u>\$ (23,975,842)</u></b>	<b><u>\$ 104,234,050</u></b>

# General Comparative Statistics

## Municipal Government Incorporated September 12, 1874 Mayor and 6 Council Members

	2018	2017	2016	2015	2014	2008
<b>Population</b> <sup>1</sup>	<b>88,626</b>	87,713	82,256	81,247	80,817	73,957
<b>Registered Voters</b> <sup>2</sup>	<b>59,730</b>	58,284	53,839	53,839	53,839	48,034
<b>Local Unemployment Rate</b> <sup>3</sup>	<b>4.9%</b>	5.1%	5.7%	5.6%	5.5%	5.9%
<b>Municipal Full-Time Employees</b> <sup>4</sup>	<b>388</b>	385	399	383	406	317
Total Part-time Hours	<b>240,472</b>	266,642	254,944	286,236	278,372	139,575

## Number of Residents Employed by Industry <sup>5</sup>

1 Construction	6 Accommodation and Food Services
2 Retail Trade	7 Professional, Scientific, Technical Services
3 Health Care and Social Assistance	8 Public Administration
4 Manufacturing	9 Wholesale Trade and Transportation
5 Educational Services	10 Administrative and Support, Waste Management and Remediation Services

## Number of Schools <sup>6</sup>

Elementary Schools	<b>17</b>	17	17	17	17	18
Secondary Schools	<b>5</b>	5	5	5	5	5
Alternate/Special Education Schools	<b>4</b>	4	4	4	4	2
Continuing Education Facilities	<b>1</b>	1	1	1	1	4
Private Schools	<b>5</b>	5	5	5	5	3
Preschools	<b>17</b>	16	17	17	19	23
Day Care Centres	<b>114</b>	117	104	101	102	114

## No. of Properties (Folios)

**Land Area-Designated Land Use** (in Ha) <sup>7</sup>

	30,883	30,450	29,680	29,338	26,710
Residential	5,437	5,621	5,627	5,625	5,661
Agricultural	3,562	3,571	3,576	3,583	3,594
Forest <sup>9</sup>	2,442	2,442	2,443	2,443	2,443
Park/Conservation	2,041	1,996	1,996	1,990	1,941
Employment <sup>10</sup>	914	706	706	706	710
Institutional/Civic	277	336	336	336	336
Mixed Use	<u>75</u>	<u>75</u>	<u>76</u>	<u>76</u>	<u>76</u>
<b>Total Designated Land</b>	<b>14,748</b>	<b>14,748</b>	<b>14,760</b>	<b>14,760</b>	<b>14,760</b>
<b>Non-Designated Land</b>	<b>11,962</b>	<b>11,962</b>	<b>11,950</b>	<b>11,950</b>	<b>11,950</b>
<b>Total Land Area</b> (in Ha)	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>	<b>26,710</b>

## Roads (in Km) <sup>11</sup>

Paved	<b>489</b>	488	486	483	481	464
Unpaved	<b>6</b>	6	6	6	6	7

## Sewer Lines (in Km) <sup>11</sup>

Sanitary	<b>338</b>	328	321	310	303	261
Storm	<b>358</b>	336	336	315	310	273

## Water Lines (in Km) <sup>11</sup>

	<b>431</b>	405	402	399	399	373
--	------------	-----	-----	-----	-----	-----

## Parks Area (in Ha) (No. of Parks in Brackets) <sup>12</sup>

<sup>1</sup> BC Stats - [www.bcstats.gov.bc.ca/StatisticsBySubject/Demography/PopulationEstimates.aspx](http://www.bcstats.gov.bc.ca/StatisticsBySubject/Demography/PopulationEstimates.aspx)

<sup>2</sup> Voters are registered every four years at the time of the election - Maple Ridge Clerk's Department

<sup>3</sup> Statistics Canada - [www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfss041-eng.htm](http://www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfss041-eng.htm)

<sup>4</sup> Total includes full-time equivalent employees - Maple Ridge Human Resources Department

<sup>5</sup> Statistics Canada - [www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfss041-eng.htm](http://www.statcan.gc.ca/tables-tableaux/sum-som/101/cst01/lfss041-eng.htm)

<sup>6</sup> School District No 42, Maple Ridge Licences, Permits & Bylaws Department and [www.fisabc.ca](http://www.fisabc.ca)

<sup>7</sup> In 2016 new software resulted in a shift of designated land - Planning Department

<sup>8</sup> In 2017 nine new Land Use codes were created because of the creation of the Hammond Area Plan and the Commercial Land Resignation as part of the Commercial Industrial Strategy

<sup>9</sup> In 2008 reporting method changed

<sup>10</sup> In 2008 land use category changed

<sup>11</sup> Maple Ridge Engineering Department

<sup>12</sup> Maple Ridge Parks & Facilities Department - Change in Reporting for 2017

# General Comparative Statistics

	2018	2017	2016	2015	2014	2008
<b>Dog Licences Issued</b> <sup>15</sup>	11,005	7,881	8,300	8,349	8,450	8,455
<b>Business Licences Issued</b> <sup>16</sup>	4,533	4,671	4,330	4,370	4,271	4,185
<b>Building Permits</b> <sup>16</sup>						
Total Issued		796	1,035	1,033	868	861
Value		\$291,356,000	\$207,480,000	\$188,753,000	\$120,703,790	\$136,278,600
<b>Police</b> <sup>17</sup>						
RCMP Members	102.0	101.0	97.0	96.0	94.0	82.0
Emergency Response Team (ERT)	1.2	1.2	1.2	1.2	1.3	—
Forensic Identification Service (FIS)	2.6	2.6	2.6	2.6	2.8	—
Integrated Homicide Investigation (IHIT)	2.7	2.7	2.7	2.7	2.8	—
LMD Reconstructionists (ICARS)	0.6	0.6	0.6	0.6	0.7	—
Police Dog Service (PDS)	1.5	1.5	1.5	1.5	1.4	—
Community Safety Officers	—	—	—	3.0	3.0	3.0
Auxiliary Police Officers	3.0	11.0	11.0	19.0	20.0	25.0
<b>Fire Personnel:</b> <sup>18</sup>						
Fire Chiefs	1	1	1	1	1	2
Deputy Chief	1	1	1	1	1	—
Assistant Fire Chiefs	4	4	4	4	4	4
Fire Training Officer	1	1	1	1	1	—
Fire Captains	8	8	8	8	8	4
Fire Lieutenants	4	4	4	4	5	4
Full-Time Firefighters	41	43	41	41	36	25
Paid-on-call: - Hall No. 1	32	25	25	28	31	51
- Hall No. 2	22	18	17	15	15	22
- Hall No. 3	21	18	15	18	17	25
<b>Accumulated Surplus</b>						
Funded Reserves	\$ 104,234,050	\$ 97,655,593	\$ 84,640,734	\$ 77,031,530	\$ 68,743,606	\$47,902,778
Capital Fund		—	—	—	—	(15,424)
Equity in Capital Assets	1,021,045,792	968,496,294	950,534,751	898,164,817	860,659,453	—
Operating Surplus	33,425,372	31,787,778	28,726,265	24,627,701	18,922,123	10,845,179
<b>Total Surplus and Reserves</b>	<b>\$1,158,703,214</b>	<b>\$1,097,939,665</b>	<b>\$1,063,901,750</b>	<b>\$999,824,048</b>	<b>\$948,325,182</b>	<b>\$58,732,533</b>
<b>Long Term Debt</b>						
Parks & Recreation	\$ 13,642,382	\$ 14,957,815	\$ 16,237,127	\$ 17,481,309	\$ 18,691,327	\$25,284,744
Public Works	—	—	557,542	1,118,485	1,657,773	52,729
Protective Services	415,967	454,309	491,176	526,628	560,711	—
Public Health	1,863,011	1,928,492	1,991,454	2,051,999	2,110,207	—
General Government	9,901,271	10,933,091	11,927,233	12,885,218	13,808,006	18,680,767
<b>Total General Fund</b>	<b>\$ 25,822,631</b>	<b>\$ 28,273,707</b>	<b>\$ 31,204,532</b>	<b>\$ 34,063,639</b>	<b>\$ 36,828,024</b>	<b>\$44,018,240</b>
<b>Debt Per Capita</b>	<b>\$ 291</b>	<b>\$ 322</b>	<b>\$ 379</b>	<b>\$ 419</b>	<b>\$ 458</b>	<b>\$ 595</b>
<b>Debt Payment as a Percentage of Expenses</b> <sup>19</sup>	<b>4.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>4.2%</b>	<b>6.5%</b>
<b>Remaining Debt Servicing Capacity</b>	<b>\$ 21,380,501</b>	<b>\$ 26,473,494</b>	<b>\$ 24,633,232</b>	<b>\$ 22,835,774</b>	<b>\$ 20,600,856</b>	<b>\$11,399,477</b>

<sup>13</sup> Metro Vancouver Regional Parks

<sup>14</sup> 11,700 ha are within Municipal boundary – Source BC Parks

<sup>15</sup> Maple Ridge Finance Department

<sup>16</sup> Maple Ridge Licences & Bylaws Department

<sup>17</sup> Ridge Meadows RCMP

<sup>18</sup> Maple Ridge Fire Department – As of 2011 the number of paid-on-call members does not include career members. In prior years the total number of paid-on-call did include career members

<sup>19</sup> Maple Ridge Finance Department – As a result of the new accounting standards debt payment is now calculated as a percentage of expenses. Prior to 2008 it was calculated as a percentage of non-capital expenditures

# Permissive Tax Exemptions

Through the adoption of an annual bylaw, the City Council provides a permissive exemption from City taxation to certain groups and organizations, which are evaluated and chosen at the discretion of Council. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the Community Charter.

The Community Charter legislation took effect on January 1, 2004 and as a requirement of this legislation the City must include in its Annual Report, a listing of each permissive tax exemption granted under the annual bylaw and the amount of taxes that would have been imposed on the property if it were not exempt for that year. Another provision of the Community Charter requires the City to advertise the proposed permissive tax exemption bylaw prior to its adoption. These changes incorporated into the Community Charter provide improved transparency into the City's dealings and allow for the public to provide input.

The purpose of granting permissive tax exemptions is to support organizations providing services considered to be an extension of City services and programs that are deemed to contribute to the well being of the community. In order for an organization to be considered for a permissive tax exemption they must submit an application requesting an exemption, with the exception of churches and schools. They must operate on a not-for-profit basis, they must be in good standing with the Registrar of Companies, and they must be apolitical and non-restrictive in their membership, executive, and event participation.

Permissive tax exemptions for churches and schools are handled differently. Churches and schools are granted a statutory exemption under the Community Charter, which provides for a general exemption from taxation over which the City Council does not have any legislative powers or authority. The exemptions granted under this legislation provide tax exemption for the main building and the land on which the building stands, leaving the remainder of the property as taxable. The City's permissive tax exemption policies grant an automatic permissive tax exemption for additional land and buildings not covered by the statutory exemption to a maximum of 2.023 hectares.

All permissive tax exemptions can be provided for the land or improvements of the property, or any combination thereof, in whole or in part. Partial exemptions are usually granted if only a portion of the property is used in conjunction with the criteria listed above.

To coincide with the statutory powers granted through the legislation of the Community Charter, the City Council has adopted guidelines pertaining to permissive tax exemptions as a whole and a set of more specific policies regarding what types of organizations will and will not be considered for permissive tax exemptions.

## The guidelines are in place to:

- Prevent the downloading/offloading of services that are the responsibility of senior governments.
- Ensure that local residents are not subsidizing residents from other municipalities.
- Confirm that where a permissive tax exemption is granted that all residents of Maple Ridge have access to the service provided.
- Guarantee that property tax exemption does not provide for an unfair competitive advantage.
- Ascertain that the services fall under the responsibility of local government.
- The Permissive Tax Exemptions granted for the 2018 taxation year are exempted under **Bylaw #7368-2017**, adopted on **October 11, 2017**.

## 2018 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Foregone
BC Society for the Prevention of Cruelty to Animals	Unit 1 - 10235 Jackson Road	\$ 34,103
Cam Neely Arena (90% exemption)	23448 105 Avenue	48,648
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	10,569
Girl Guides of Canada	26521 Ferguson Avenue	12,643
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	31,047
Katie's Place	Unit 2 - 10235 Jackson Road	2,722
Maple Ridge Golf Course	20818 Golf Lane	30,344
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	150,872
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,898
Ridge Meadows Recycling Society	10092 236 Street	17,617
Ridge Meadows Seniors Society	12148 224 Street	44,094
Ruskin Community Hall	28395 96 Avenue	6,451
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	21,515

# Permissive Tax Exemptions

Property	Address	Taxes Foregone
<b>Heritage</b>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 8,158
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,241
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	6,603
Old Japanese School House (Fraser Information Society)	11739 223 Street	5,167
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,851
<b>Churches</b>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 4,731
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	65,666
Burnett Fellowship Baptist Church	20639 123 Avenue	6,359
Christian Live Assembly	11756 232 Street	13,731
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	8,353
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	7,736
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	8,216
Church of the Nazarene	21467 Dewdney Trunk Road	9,259
Foursquare Gospel Church of Canada	28304 96 Avenue	5,601
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	18,762
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	6,276
High Way Church	21746 Lougheed Highway	10,225
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	8,418
Maple Ridge Baptist Church	22155 Lougheed Highway	99,047
Maple Ridge East Congregation of Jehovah's Witnesses	11770 West Street	8,247
NorthRidge Church	22899 Dewdney Trunk Road	12,611
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	6,908
Ridge Meadows Open Door Church	11391 Dartford Street	3,032
Roman Catholic Archbishop of Vancouver Church	22561 121 Street	3,142
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	11,910
St. John the Divine Anglican Church	21299 River Road	7,734
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	7,649
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	31,735
Congregation of the Haney Presbyterian Church	11858 216 Street	11,476
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	5,574
Wildwood Fellowship Church	10810 272 Street	5,302
<b>2018 Property Taxes Forgone Through Permissive Tax Exemptions</b>		<b>\$831,243</b>

# Major Property Tax Payers

Registered Owner	Primary Property	Taxes Levied
1. Smartreit (Maple Ridge) Inc	Haney Place Mall	1,750,013
2. Fortis Energy Inc	Gas Lines	1,615,556
3. Sun Life Assurance Co Of Canada	Westgate Shopping Centre	1,055,260
4. M R Landmark 2000	Shopping Centre & Auto Dealership	843,456
5. Bucci Investment Corporation	Valley Fair Mall	763,564
6. Interfor Corp	Lumber Mills	761,128
7. Telus Communications (BC) Inc	Poles, Lines, Towers	531,400
8. Canadian Pacific Railway Co	Railway Tracks	410,292
9. 487559 BC Ltd	Shopping Centre	379,753
10. Stella-Jones Inc	Storage / Warehousing	379,213
11. 22475 Dewdney Trunk Road Inc	Maple Ridge Square	357,868
12. E-One Moli Energy (Canada) Ltd	20000 Stewart Crescent	305,574
13. Canadian Property Holdings (Maple Ridge) Inc	Retail	286,286
14. Damka Lumber & Development Ltd	Shopping Centre	277,746
15. Marv Jones Properties Ltd	Shopping Centre & Auto Dealership	261,689
16. Ridge Meadows U-Lok Ltd	Storage / Warehousing	247,787
17. Anfor Holdings Ltd	Lumber Remanufacturing	221,060
18. Fraser Street Holdings Ltd	Offices	204,717
19. Runnel Holdings Ltd	Shopping Centre & Fast Food	200,266
20. Beta Enterprises Ltd	Retail	200,042
21. 0766349 BC Ltd	Lumber Remanufacturing	181,812
22. 0800957 BC Ltd	Lumber Remanufacturing	177,731
23. R P M Holdings Ltd	Auto Dealership	176,371
24. Great Pacific Industries Inc	Casino	173,220
25. Loon Properties Inc	Lumber Remanufacturing / Warehousing	167,580
26. Haney Builders Supplies Ltd	Retail	163,497
27. Royal Canadian Legion Branch No. 088	Strata Rental Units / Legion	162,245
28. Argus Holdings Ltd	Fitness	160,067
29. Fuller Watson Holdings Ltd	Retail	159,765
30. Parkland Fuel Corp	Retail	156,315
31. Squamish Projects Ltd	Lumber Mills	154,451
32. Maple Ridge Seniors Village	Retirement Living	152,062
33. Maple Benchlands Holdings Inc	Developer	144,859
34. Garmar Holdings Ltd	Industrial Lands	143,304
35. Kerr Properties 002 Ltd	Developer	143,215

# Assessment/Taxation Comparative Statistics

	2018	2017	2016	2015	2014	2008
<b>Assessment for General Taxation<sup>1</sup></b>						
Land	\$17,121,559,937	\$14,005,600,987	\$9,673,877,830	\$8,896,652,784	\$8,409,147,922	\$7,302,261,702
Less: Exempt Land	1,484,494,335	1,281,990,112	923,950,688	838,820,571	806,645,636	757,669,032
Net Land Assessment	\$15,637,065,602	\$12,723,610,875	\$8,749,927,142	\$8,057,832,213	\$7,602,502,286	\$6,544,592,670
<b>Improvements</b>						
	\$7,691,371,973	\$7,333,567,778	\$6,159,426,418	\$5,828,623,547	\$5,716,035,705	\$5,368,299,210
Less: Exempt Imp & Utilities	654,004,000	723,935,510	705,962,973	716,930,914	684,076,357	525,653,258
Net Improvement Assessment	\$7,037,367,973	\$6,609,632,268	\$5,453,463,445	\$5,111,692,633	\$5,031,959,348	\$4,842,645,952
<b>Total Taxable Assessment</b>	<b>\$22,674,433,575</b>	<b>\$19,333,243,143</b>	<b>\$14,203,390,587</b>	<b>\$13,169,524,846</b>	<b>\$12,634,461,634</b>	<b>\$11,387,238,622</b>
<b>Assessment for School Taxation<sup>1</sup></b>	<b>\$22,386,228,842</b>	<b>\$19,151,491,833</b>	<b>\$14,161,239,272</b>	<b>\$13,147,843,170</b>	<b>\$12,591,048,264</b>	<b>\$11,241,242,669</b>
<b>General &amp; Debt Tax Rates (per \$1,000)<sup>2</sup></b>						
Residential (1)	\$2.9087	\$3.2643	\$4.2942	\$4.4087	\$4.4199	\$3.1902
Utilities (2)	38.8320	39.0792	39.2517	39.4395	39.6181	37.7449
Industrial (4)	22.9767	25.5611	33.5554	32.8020	34.5830	35.9613
Business/Other (6)	9.5555	10.6805	11.6578	12.1314	12.6098	10.4955
Seasonal/Recreational (8)	12.1740	13.2826	14.9925	12.9694	12.6857	8.2311
Farm (9)	33.0176	33.2576	33.0777	31.5082	30.0585	20.5314
<b>School Tax Rate (per \$1,000)<sup>1</sup></b>						
Residential (1)	\$1.3342	\$1.4701	\$1.8936	\$2.0032	\$2.0544	\$2.0018
Utilities (2)	13.4000	13.4000	13.5000	13.6000	13.6000	14.2000
Industrial (4)	4.2000	4.8000	5.4000	5.8000	6.0000	9.3000
Business/Other (6)	4.2000	4.8000	5.4000	5.8000	6.0000	6.8000
Seasonal/Recreational (8)	2.5000	2.7000	3.1000	3.3000	3.4000	3.6000
Farm (9)	7.0000	6.9000	6.9000	6.9000	6.9000	6.8000
<b>Residential Tax Rate (per \$1,000)<sup>2</sup></b>						
General (incl. Reg. Library)	\$2.9087	\$3.2643	\$4.2942	\$4.4087	\$4.4199	\$3.1902
Debt after 2004 incl. above 2005=Fire						0.1906
Local School Levy	1.3342	1.4701	1.8936	2.0032	2.0544	2.0018
Regional District	0.0476	0.0414	0.0549	0.0585	0.0586	0.0655
Transit Authority (GVTA)	0.2115	0.2193	0.2834	0.3173	0.3315	0.3381
BC Assessment	0.0403	0.0432	0.0543	0.0596	0.0619	0.0615
Municipal Finance Authority	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	\$4.5425	\$5.0385	\$6.5806	\$6.8475	\$6.9265	\$5.8479
<b>Utilities &amp; Penalties</b>						
Current Year's Levy	\$152,419,384	\$144,536,113	\$136,852,487	\$131,595,549	\$127,677,318	\$95,221,709
Per Capita	\$1,853	\$1,757	\$1,664	\$1,700	\$1,608	\$1,288
Collections	\$149,003,226	\$141,216,955	\$133,561,495	\$127,746,089	\$123,129,862	\$92,190,446
Percent of Levy	97.76%	97.70%	97.60%	97.07%	96.44%	96.82%
Gross Tax Collections	\$152,445,378	\$145,018,979	\$138,120,216	\$131,969,749	\$127,733,292	\$94,716,144
Percent of Current Levy	100.0%	100.3%	101.0%	100.0%	100.0%	99.5%
Taxes Outstanding	\$5,236,181	\$4,852,470	\$5,165,544	\$6,232,256	\$6,606,456	\$4,075,978

# Property Assessments & Tax Rates

By Property Class

<b>Analysis of 2018 Taxable Values</b> (\$ in 1,000)	<b>Residential</b>	<b>Utilities</b>	<b>Major Industrial</b>	<b>Light Industrial</b>	<b>Business Other</b>	<b>Seasonal Recreational</b>	<b>Farm</b>
For General Purpose	21,017,004	15,277	26,537	302,384	1,304,571	4,018	4,640
Percentage of Taxable Values	92.69%	0.07%	0.12%	1.33%	5.75%	0.02%	0.02%
Percentage of General Taxation	78.48%	0.76%	0.78%	3.71%	16.00%	0.07%	0.20%

<b>Analysis of 2018 Rates</b> (\$ in 1,000)	<b>Residential</b>	<b>Utilities</b>	<b>Major Industrial</b>	<b>Light Industrial</b>	<b>Business Other</b>	<b>Seasonal Recreational</b>	<b>Farm</b>
General and Debt	2.9087	38.8320	22.9767	9.5555	9.5555	12.1740	33.0176
Park & Rec Improvement Levy	0.0416	0.5559	0.3289	0.1368	0.1368	0.1743	0.4726
Drainage	0.0458	0.6121	0.3621	0.1506	0.1506	0.1919	0.5204
School	1.3342	13.4000	4.2000	4.2000	4.2000	2.5000	7.0000
BC Assessment	0.0403	0.5037	0.5037	0.1241	0.1241	0.0403	0.0403
Municipal Finance Authority	0.0002	0.0007	0.0007	0.0007	0.0005	0.0002	0.0002
Regional District and 911 Emergency	0.0476	0.1666	0.1618	0.1618	0.1166	0.0476	0.0476
Transit Authority	0.2115	2.4557	1.6993	1.1620	0.9396	0.1858	0.3458

# Revenue and Expenses

Last Five Fiscal Years Comparison

	2018	2017	2016	2015	2014
<b>Revenue</b>					
Property Taxes	\$ 85,645,660	\$ 81,729,003	\$ 77,452,203	\$ 74,042,945	\$ 71,350,132
Fees	42,266,363	42,409,361	43,211,346	41,699,739	38,572,819
Investment Income	4,581,311	3,182,894	2,478,388	2,417,402	2,424,879
Developer Contributions	45,515,314	24,880,870	56,956,072	49,600,114	31,926,000
Government Transfers	6,643,750	4,995,621	4,114,413	4,799,508	3,567,536
Other Proceeds and Gains (losses)	(1,470,673)	(807,330)	(3,833,337)	(1,668,305)	(1,353,953)
	<b>\$183,181,725</b>	<b>\$156,390,419</b>	<b>\$180,379,085</b>	<b>\$170,891,403</b>	<b>\$146,487,413</b>
<b>Expenses</b>					
<b>Analysis by Function</b>					
Protective Services	\$ 37,458,755	\$ 38,065,340	\$ 35,844,566	\$ 34,452,583	\$ 31,988,914
Transportation Services	19,445,582	19,511,458	15,835,722	17,651,339	17,323,495
Recreation & Cultural	18,754,440	19,784,632	21,584,478	21,562,840	21,183,974
Water Utility	13,787,153	13,305,309	12,628,882	15,615,936	15,375,275
Sewer Utility	11,688,964	10,761,203	10,068,307	9,837,523	9,341,867
General Government	15,252,598	15,106,167	14,821,099	14,357,496	14,517,314
Planning, Public Health & Other	6,030,684	5,818,396	5,518,328	5,914,820	4,917,259
	<b>\$122,418,176</b>	<b>\$122,352,505</b>	<b>\$116,301,382</b>	<b>\$119,392,537</b>	<b>\$114,648,098</b>
<b>Analysis by Object</b>					
Goods and Services	\$ 57,454,958	\$ 57,540,668	\$ 54,224,116	\$ 55,862,092	\$ 53,130,560
Wages and Salaries	42,182,171	42,506,084	42,018,791	41,619,187	40,284,322
Interest and Financing Fees	1,612,938	1,720,537	1,849,295	1,975,261	2,139,323
Amortization Expense	21,168,109	20,585,216	18,209,180	19,935,997	19,093,893
	<b>\$122,418,176</b>	<b>\$122,352,505</b>	<b>\$116,301,382</b>	<b>\$119,392,537</b>	<b>\$114,648,098</b>
<b>Annual Surplus</b>	<b>\$ 60,763,549</b>	<b>\$ 34,037,914</b>	<b>\$ 64,077,703</b>	<b>\$ 51,498,866</b>	<b>\$ 31,839,315</b>
<b>Net Financial Assets</b>	<b>\$114,978,159</b>	<b>\$104,609,403</b>	<b>\$ 86,346,124</b>	<b>\$ 72,053,124</b>	<b>\$ 51,798,865</b>

# Tangible Capital Assets Acquired

Last Five Fiscal Years Comparison

	2018	2017	2016	2015	2014
<b>Capital Acquisitions</b>					
General Government	\$ 1,394,243	\$ 1,003,852	\$ 3,324,944	\$ 950,180	\$ 1,610,712
Transportation	29,127,646	19,814,880	37,900,753	38,123,238	24,936,296
Parks and Recreation	21,276,366	7,391,071	11,893,850	6,735,898	7,704,331
Protective Services	4,007,885	785,245	558,141	356,409	2,875,132
Public Health and Other	412,164	122,777	1,035,565	13,886	800,664
Sanitary Sewer & Waterworks	18,322,636	9,159,613	17,015,843	11,430,905	5,178,688
<b>Total Capital Acquisitions</b>	<b>\$74,540,940</b>	<b>\$38,277,439</b>	<b>\$71,729,097</b>	<b>\$57,610,516</b>	<b>\$43,105,823</b>
<b>Source of Funding</b>					
Revenue Funds	\$ 15,540,713	\$ 9,354,949	\$12,440,584	\$ 8,259,352	\$ 9,660,716
Reserve Funds	12,061,541	4,039,721	2,573,942	2,161,453	3,796,703
Contributed Assets	29,727,691	16,725,863	39,062,791	36,744,306	23,232,212
Grants	2,371,444	616,699	770,939	917,934	942,949
Development Fees & Other	14,839,551	7,540,207	16,880,841	9,527,471	5,473,243
<b>Total Financing</b>	<b>\$74,540,940</b>	<b>\$38,277,439</b>	<b>\$71,729,097</b>	<b>\$57,610,516</b>	<b>\$43,105,823</b>

# Glossary

---

**ACCUMULATED SURPLUS** – Represents net economic resources; the amount by which all assets, both financial and non-financial, exceed all liabilities and indicates that a government has net resources available to provide future services.

**AMORTIZATION** – The reduction of the value of an asset by prorating its cost over its estimated useful life.

**ANNUAL SURPLUS/DEFICIT** – The difference between annual revenues and annual expenses. If positive it is referred to as Annual Surplus, if negative, it is referred to as Annual Deficit.

**ASSETS** – Resources owned or held by the City, which have monetary value.

**BC ASSESSMENT (BCA)** – The independent organization that is responsible for establishing the assessed property values within British Columbia.

**BUDGET** – A financial plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**CAPITAL EXPENDITURES** – Expenditures to acquire Capital Assets or extend or renew the life of an existing Capital Asset.

**CDMR DEVELOPMENTS LTD.** – Municipality's wholly owned subsidiary.

**CORPORATE MANAGEMENT TEAM (CMT)** – Senior staff responsible for decisions on the day-to-day and long-term business affairs of the City.

**DEPARTMENT** – The basic organizational unit of the City, which is functionally unique in its delivery of services.

**DEVELOPMENT COST CHARGES (DCC)** – Fees and charges contributed by developers to support development and growth in the City.

**DIVISION** – The top level organizational unit of the City to which all departments report.

**EXPENDITURE** – Payment for property or services for the purpose of acquiring an asset, service or settling a loss. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**EXPENSE** – A transaction that results in a decrease in economic resources.

**FINANCIAL ASSET** – Assets that could be used to discharge existing liabilities or finance future operations, such as cash, receivables and portfolio investments.

**FINANCIAL PLAN** – Provides the statutory approval to expend funds one approved by Council. Approval for the five-year Financial Plan is provided annually for operating purposes and for life of capital projects beginning in the first year of the Plan period.

**FREEDOM OF INFORMATION (FOI)** – Freedom of Information Act gives individuals rights to access information held by local government and protects their privacy by placing restrictions on local government when collecting or disclosing personal information.

**FULL-TIME EQUIVALENT POSITION (FTE)** – Employee positions, which are authorized in the adopted budget, to be filled during the year. A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time employee working for 20 hours per week in a 35 hour per week position is would be the equivalent to 0.6 of a full-time position.

**FUND** – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out a specific purpose or activity.

**FUND BALANCE** – Excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAIN (LOSS) ON DISPOSAL** – The difference between disposal proceeds and net book value of tangible capital assets at the time of disposition. If disposal proceeds are less than the remaining net book value the result is a loss, if greater, the result is a gain.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GOAL** – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**GRANTS** – A contribution by a City or other organization to support a particular function. Grants may be classified as either operational or capital.

**GROSS DOMESTIC PRODUCT (GDP)** – The monetary value of all the finished goods and services produced within a country's borders in a specific time period, though GDP is usually calculated on an annual basis. It includes all of private and public consumption, government outlays, investments and exports less imports that occur within a defined territory.

**GVRD** – Refers to the Greater Vancouver Regional District, which is responsible for providing some region-wide services. Also see "Metro Vancouver."

**GVS & DD** – Greater Vancouver Sewer & Drainage District. Provides sewerage transfer and treatment on a regional basis and the disposal of solid waste.

**GVWD** – Greater Vancouver Water District. Responsible for acquiring water, maintaining the supply, ensuring its quality, and delivering it to the member municipalities for distribution by local systems.

# Glossary

---

**INFRASTRUCTURE** – The physical assets of a City (e.g. streets, water, sewer, public buildings, and parks).

**LEED** – The Leadership in Energy and Environmental Design rating system promotes sustainability by recognizing performance in five key areas of human and environmental health - sustainable site development, water efficiency, energy efficiency, materials selection, and indoor environmental quality.

**LEVY** – To impose taxes for the support of City activities.

**LIBRARY** – Fraser Valley Regional Library (FVRL), which is a regionalized library collection and distribution system that provides all of the operational aspects of a library system. Members must provide local facilities.

**METRO VANCOUVER (FORMERLY GVRD)** – Provides air quality management, transportation planning, regional housing, regional parks (the Kanaka Creek estuary and linear park is located within the Maple Ridge boundaries), labour relations for local government employees, and administration of the 9-1-1 emergency telephone system.

**MFA** – Municipal Finance Authority. A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except for the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.

**NET BOOK VALUE** – The historical cost of a tangible capital asset less accumulated amortization.

**NET FINANCIAL POSITION** – The excess or deficiency of financial assets over liabilities.

**NON-FINANCIAL ASSET** – Assets that are acquired, constructed or developed that do not normally provide resources to discharge existing liabilities, but are normally employed to deliver government services or may be consumed in the normal course of operations.

**OFFICIAL COMMUNITY PLAN (OCP)** – The City's prime development planning document.

**RCMP** – Royal Canadian Mounted Police. Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

**REVENUE** – Sources of income financing the operations of the City.

**RMRS – RIDGE MEADOWS RECYCLING SOCIETY** – A community-based, charitable non-profit organization, in partnership with the City of Maple Ridge provides bluebox recycling collection, operates the Maple Ridge Recycling Depot and Intermediate Processing Facility, and offers education on environmental issues to all residents of Maple Ridge.

**SEGMENT** – Groupings of municipal activities that have similar service objectives.

**STRATEGIC PLAN** - Developed by Council to guide the development of specific objectives the City could focus on in order to achieve the community vision.

**TANGIBLE CAPITAL ASSETS** – Non-financial assets having physical substance that are held for use in the production or supply of goods and services, have economic lives extending beyond one year and are to be used on a continuing basis.

**TAX LEVY** – The total amount to be raised by general property taxes when the tax rate is multiplied by the assessed values.

**TAXES** – Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the citizens.

**TRANSFERS TO/FROM OWN SOURCES** – Amounts transferred to/from one fund to another fund or amount transferred to/from reserve accounts.

**TRANSLINK** – Greater Vancouver Transportation Authority (GVTA) – Responsible for the integration of transit and road networking with regard to transportation and land use. TransLink is headed by local governments, allowing the decision-making to focus on local concerns.

# City of Maple Ridge

Maple Ridge is part of the Metro Vancouver Region and is bordered by the majestic Golden Ears Mountains to the north and the mighty Fraser River to the south. Arts and recreation facilities abound, creating a culturally vibrant and active City for healthy living. A network of health, social and emergency services are locally available, including a full service hospital, police, fire and ambulance services.



**MAPLE RIDGE**  
**BRITISH COLUMBIA**



### Driving Distances From Maple Ridge

Vancouver, BC	45 km	Portland, OR	483 km
Victoria, BC	120 km	Calgary, AB	924 km
Seattle, WA	240 km	Edmonton, AB	1,101 km

