





**2017 Annual Report**

For the fiscal year ended December 31, 2017

City of Fort St. John, British Columbia, Canada

Produced by Strategic Services and Finance  
in cooperation with all municipal departments  
and agencies.



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Message from Fort St. John Mayor

## Lori Ackerman

I am pleased to present this annual report for the City of Fort St. John.

Fort St. John is B.C.'s Energy Capital. Located in the heart of the majestic Peace River country, Fort St. John supports a trading area of more than 69,000 people in the city and outlying service region. The population is dynamic, young and energetic. With a median age of 31, Fort St. John is one of the youngest municipalities in Canada.

It is not just our resource-rich region that makes us BC's Energy Capital, it is also the energy and enthusiasm of our citizens. During the recent downturn in the economy, our community really stepped up to help each other out and now we emerge as a stronger community.

Through the Federation of Canadian Municipalities, the City continues to work in the Chumbivilcas region of Peru. Over the past few years, I traveled there to learn about them and to share what we are doing here. I was able to share our experience as a growing, vibrant and sustainable community in cooperation with industry. This experience was certainly a benefit to our Peruvian colleagues who are able to learn from our experiences. As a community leader, I have gained valuable insights in developing opportunities and sustainable communities.

Our community events in 2017 included the very popular High on Ice Winter Fest that highlights our community and the spirit of our citizens with an ice fishing derby, snowboard competition, ice carving competition, ice slides, and so much more; we truly are Winter Citizens!

I am grateful for the hard work of our staff. They are prudent and responsible with resources and strive each day to be innovative in their approach to efficiency and effectiveness for our community. They have put our community on the National stage in so many ways.

Thank you to Council for your efforts. We will continue to face challenges as we have been, head on and with careful consideration.

Most importantly, I am thankful for our residents and businesses who contribute to our vibrant city by taking care of each other and taking care of our community.

Warmest regards,



Mayor Lori Ackerman





*From left to right: Councillor Gord Klassen, Councillor Lilia Hansen, Councillor Bruce Christensen, Mayor Lori Ackerman, Councillor Larry Evans, Councillor Byron Stewart, and Councillor Trevor Bolin.*

## Mayor and Council

Mayor and Council were elected in the November 15, 2014 Local Government Election for a 4 year term. The next Local Government Election will be held on October 20, 2018.

Council meetings are scheduled on the second and fourth Mondays of each month except for September and December. September and December have one meeting, scheduled on the second Monday of the month. Regularly scheduled Council meetings that fall on a statutory holiday are moved to the next day.

Council has six types of meetings:

- Committee of the Whole
- Closed Committee of the Whole
- Regular Council
- Closed Council
- Public meetings
- Public hearings

The Mayor chairs each of these meetings.

Meetings, excluding Closed Committee of the Whole and Closed Council, are open to the public and are available for live or recording viewing at [fortstjohn.ca](http://fortstjohn.ca).

The following is a list of committee and liaison organizations for which Council members are selected to represent the City’s interests:

**Council Committees:**

- City of Fort St. John-BC Hydro Joint Planning Committee for Site C
- Tourism Fort St. John Board
- Peace Valley OSB Community Advisory Committee
- Affordable Housing Committee
- Energy Literacy Committee
- Northeast BC Resource Municipalities Coalition
- Resource Works Advisory Committee
- BC Hydro Peace Williston Advisory Committee
- Community Bridge (North Peace Community Resources Society)
- Community Awards Committee
- Rural Fire Protection Agreement and Fire Department Management Committee
- BC Hydro Peace Region Non-profit Community Fund Committee
- Emergency Planning Committee
- Parcel Tax Review Committee
- Oversight Committee
- Sport Celebration Wall Standing Committee
- National Zero Waste Council
- 2020 BC Winter Games - Fort St. John Nomination Committee

**Board Appointments:**

- Peace River Regional District
- City of Fort St. John/Doig River First Nations Joint Planning Committee
- Northern Development Initiative Northeast Regional Advisory Committee
- Northern Medical Programs Trust Board and Local Committee
- North Peace Airport Society
- UNBC Northeast Regional Advisory Committee
- UVIC-Pacific Institute for Climate Solutions Advisory Board
- North Peace Leisure Pool Civic Properties Commission
- Peace River Regional District North Peace Fringe Area OCP Steering Committee

- Site C Regional and Local Government Liaison Committee
- Winter Cities Strategy Team
- Peace River Regional District North Peace Fringe Area OCP Community Advisory Committee

**Council Liaisons:**

- Seniors
- Library
- Youth Advisory Committee
- Welcoming Community Committee
- Fort St. John Community Arts Council
- North Peace Cultural Society
- Northern Environmental Action Team
- Fort St. John and District Sport Council
- Northern Health
- School District No. 60 (North Peace)

**2016/2017 Council Priorities**

- Social Framework

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- Economic Development Strategy

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- Strategic Land Assembly

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- Corporate Strategic Plan

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- Monitor Community Measures Agreement regarding Site C and Peace River Agreement

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- Regional Sustainability, NEBC Resource Municipalities Coalition, Community Partnership

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- RCMP Building Plan

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- Parks and Recreation Master Plan

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- Review of Advisory Committees

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- Municipal Regional District Tax (MRDT)

**Council Advocacy Priorities**

- Nursing Program

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- Future School Sites

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- Health Care Delivery Sites

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- Hospital

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- Education

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- 100 Avenue Upgrading - 86 Street to Traffic circle

# Strategic Plan



Vision: Fort St. John will be a community where nature lives, businesses prosper, and families flourish.

## Core Values

### TRANSPARENCY

The City of Fort St. John will be open and honest in our activities and clearly share information with citizens. We understand that we are accountable to our community for the decisions that we make and we will demonstrate honesty and sincerity in all our dealings, upholding only the highest principles in the provision of open and transparent communications. We believe in providing a democratic and responsive form of local government that includes the careful planning of and accountability for generating income and spending public funds.

### INNOVATION

As leaders, we are prepared to take on new challenges in the pursuit of excellence. Since the quality and type of services we offer to our citizens is so important to us, we pledge to continually review how we provide municipal programs and services in order to make certain we deliver them in an efficient manner that meets the changing needs of our residents.

### RESPONSIVENESS

The City of Fort St. John is committed to listening carefully to the community and working together to solve problems. We recognize the responsibility we have in establishing policies that impact the lives of our citizens. We are committed to ensuring that we use all the available information we can obtain upon which to base our decisions.

### INTEGRITY

Council and staff commit to operate professionally at all times and uphold the highest ethical standards. We are committed to excellence in our service delivery and to fulfilling our vision and goals. We will treat all our taxpayers in a fair and equitable manner and promise our decisions on the best interests of the majority serviced. We further value individual honesty in dealing with each other and will be accountable to both the public and each other for what we do and how we do it.

## Strategic Goals



### Goal No. 1

Enhance community economic development to provide opportunities and sustainability for Fort St. John



### Goal No. 2

Demonstrate leadership in environmental responsibility through sustainable and effective practices for municipal operations



### Goal No. 3

Build and manage public assets and human resources that support the current and future needs of the community



### Goal No. 4

Initiate and foster partnerships that will benefit Fort St. John. Advocate to decision makers on issues that impact the community to ensure our northern voice is heard



### Goal No. 5

Actualize downtown Fort St. John as a social, vibrant, liveable hub as articulated in the Fort St. John Downtown Action Plan

# Community Profile



Located in the heart of the majestic Peace River country, Fort St. John supports a trading area of more than 69,000. The population is dynamic, young, and energetic.

Early pioneers built Fort St. John into the largest city in British Columbia's northeast region. Since its beginning in 1794 as a trading post, Fort St. John has continuously grown with the completion of the Alaska Highway in 1942 and the discovery of high-grade oil in 1951, setting the city's course as British Columbia's Oil and Gas Capital.

As Fort St. John continues to grow, so does our supply of retail and other businesses. Our friendly, small town feel is matched with big city amenities, creating a fantastic combination for many to call home. You will find unique shops throughout the city along with many national chains.

Fort St. John is a great place to visit and play, and offers a uniquely rich concentration of cultural activities and outdoor adventures. Fort St. John offers top-notch recreation facilities and being "The Energetic City", has hundreds of events taking place every year that entertain people of all ages and interests.

## Fast Facts

### POPULATION

20,155 (2016 Census)

### LOCATION

214 km west of Grande Prairie, AB (2.5 hr drive)  
 478 km northeast of Prince George, BC (5 hr drive)  
 663 km northwest of Edmonton, AB (7 hr drive)  
 1,237 km northeast of Vancouver, BC (14 hr drive)  
 2,461 km southeast of Anchorage, Alaska (31 hr drive)

### ELEVATION

695 metres/2,275 feet above sea level

### ECONOMY

Oil and Gas, Forestry, Agriculture, Hydroelectricity, and Tourism

### CLIMATE

|                      |            |
|----------------------|------------|
| July average high    | 22°C/74°F  |
| July average low     | 10°C/50°F  |
| January average high | -11°C/12°F |
| January average low  | -19°C/-3°F |

### AVERAGE ANNUAL RAINFALL

330 mm/13 inches

### AVERAGE ANNUAL SNOWFALL

183 cm/6 ft

# Awards and Accomplishments

| Award   | Year |
|---|------|
| Clean Energy BC - Community of the Year   | 2017 |
| Canadian Association of Municipal Administrators - Environment Award for the Micro Hydro Project  | 2017 |
| Award of Merit at the Association of Consulting Engineering for the Micro Hydro Project   | 2016 |
| NCLGA Sustainability Award for the Passive House and Micro Hydro Projects   | 2016 |
| Canadian Green Building Award for British Columbia for the Passive House Project  | 2016 |
| Northern BC Commercial Building Awards for the Passive House Project  | 2016 |
| Community Recognition Award from Wood <i>WORKS!</i> BC for the Passive House Project  | 2016 |
| UBCM Community Excellence Honourable Mention for the Passive House and Micro Hydro Projects   | 2016 |
| Communities in Bloom - 4 Blooms with special mention to the North Peace Museum  | 2016 |
| Communities in Bloom - Environmental Action Award   | 2016 |
| Environmental Resource Associates Certificate of Achievement as a Laboratory of Excellence for testing of drinking water  | 2015 |
| PHIUS certification achieved on the Fort St. John Passive House Project   | 2015 |
| IABC Canada Silver Leaf City of Fort St. John with Urban Systems Ltd. "Let's Talk Site C" Stakeholder Communication and Engagement – Multi-Audience Communication           | 2013 |
| IABC Canada Silver Leaf City of Fort St. John with Urban Systems Ltd. "Let's Talk Site C" Stakeholder Communication and Engagement – Community Relations                    | 2013 |
| IABC Gold Quill Award of Merit 2- City of Fort St. John with Urban Systems Ltd. "Let's Talk Site C" Stakeholder Communication and Engagement – Multi-Audience Communication | 2013 |
| Alaska Highway News and The Northerner People's Choice Awards- Best of the Best- Best Place for Working- City of Fort St. John  | 2012 |
| Alaska Highway News and The Northerner People's Choice Awards- Best of the Best- Best Office Staff- City of Fort St. John   | 2012 |
| BC Hydro PowerSmart Excellence Awards- Sustainable Communities- Finalist  | 2010 |
| SolarBC named Fort St. John a 2010 Solar Community of the Year  | 2010 |

# Canadian Award for Financial Reporting

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Fort St. John for its annual financial report for the fiscal year ended December 31, 2016. This is the City's third Canadian Award for Financial Reporting.

The Canadian Award for Financial Reporting 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 the GFOA for consideration.



Government Finance Officers Association

## Canadian Award for Financial Reporting

Presented to

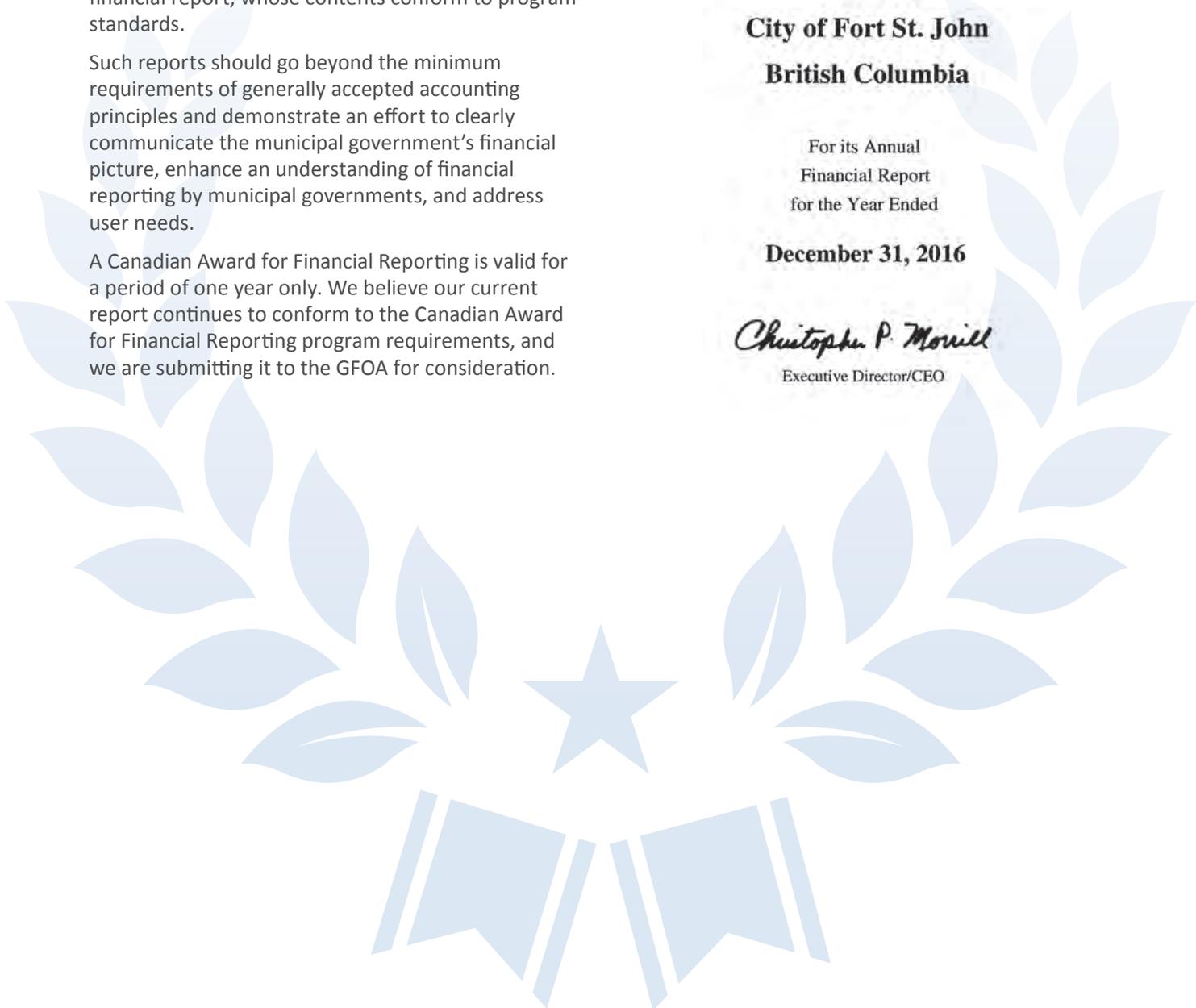
**City of Fort St. John  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO



## Message from the City Manager

### Dianne Hunter

I'm pleased to present our 2017 Annual Report. This report is a reflection on the innovation, commitment, and dedication of our staff who work to make Fort St. John, truly, the Energetic City.

In 2017, we continued to see a decline in the number and value of building permits; on a positive note, this reduction has allowed us time to focus on streamlining processes and implementing innovative changes that will assist with the fast-paced growth that we expect in the coming decade. We continue to innovate and take necessary measures that will ensure the community is prepared for the global nature of the industry around us.

This year, we completed a 5-year Strategic Plan that aligns with the United Nations Sustainable Development Goals. These goals address our commitment to enhancing community development, demonstrating environmental responsibility, and building and managing public assets that support the current and future needs of our community. Additionally, we will continue to initiate and foster partnerships that benefit Fort St. John, advocate decisions makers on issues that impact the community, and actualize the Downtown Action Plan.

In 2017, we:

- Continued consultation on our Official Community Plan that provides objectives and policies to guide planning and land use management within the city
- Implemented a beekeeping bylaw allowing bees to be kept inside the City
- Completed concept design updates to Centennial Park

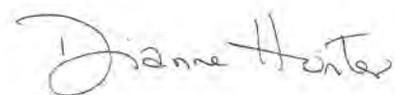
Our work around sustainable energy continues to be recognized around the country. Last year, we were awarded Community of Year by Clean Energy BC for two of our innovative projects. Our passive house demonstration project continues to be an example of how to build to higher energy standards, even in the north. Our micro hydro project, which produces power from our treated effluent, continues to produce enough energy to power 80 homes. Environmental stewardship and leading practices continues to be a focus for us.

I am appreciative of the dedication of our staff and community volunteers who make so many community events possible. Our Canada Day festivities saw thousands of visitors and our High on Ice Winter Festival gets bigger and better every year. Our citizens also love a parade in the winter and line the streets for our Santa Parade every year. We are truly winter citizens!

Our proactive long-term planning combined with our careful and considered approach to fiscal management will see us through changes to local industry and help us to continue to build a vibrant and sustainable community for ourselves and our children and their children.

We look forward to a promising future.

Warmest regards,



Dianne Hunter



# Organization Chart

## CITIZENS OF FORT ST. JOHN



### MAYOR and COUNCIL

*The Mayor and six City Councillors are elected for a 4 year term by the citizens of Fort St. John*



### CITY MANAGER

**Dianne Hunter**

*Primary liaison between staff and Council, oversees and directs all City functions*



### GENERAL MANAGER OF CORPORATE SERVICES

**David Joy**

*Oversees: Finance, Legislative, Corporate Administration, and Protective Services.*



### DIRECTOR OF HUMAN RESOURCES

**Rashid Hasan**

*Functions: Occupational Health and Safety, Labour Relations, Recruitment, and Training and Development.*



### GENERAL MANAGER OF COMMUNITY SERVICES

**Wally Ferris**

*Oversees: Recreation, Leisure, Facilities, and Grounds.*



### DIRECTOR OF STRATEGIC SERVICES

**Moira Green**

*Functions: Economic Development, Corporate Communications, and Marketing.*



### GENERAL MANAGER OF INTEGRATED SERVICES

**Victor Shopland**

*Oversees: Planning, Engineering, Roads, and Utilities.*

## City Manager's Office

The City Manager's Office serves Council directly and acts as the primary liaison between staff, the Mayor's Office and City Council. The Office executes policies and decisions of Council and directs and coordinates the activities of City departments. The City Manager's role assists Council in determining community priorities and oversees a team of staff delivering the City services that support Council's direction.



| 2017 Divisional Initiatives                        | Department         | Status      |
|--|--------------------|-------------|
| 2018 - 2023 Strategic Plan                         | City Manager       | Complete    |
| Implementation of divisional JOSH committees       | Human Resources    | Complete    |
| BCGEU Collective Agreement bargaining commencement | Human Resources    | Complete    |
| Council Remuneration Review                        | Human Resources    | Complete    |
| Community Development Institute - Office Launch    | Strategic Services | Complete    |
| City Signage Strategy                              | Strategic Services | Complete    |
| Communications and Social Media Policy Development | Strategic Services | Complete    |
| Festival Market Design and Engineering             | Strategic Services | In progress |
| Build and Launch a New Corporate Website           | Strategic Services | In progress |
| Industrial Land Strategy                           | Strategic Services | Ongoing     |
| Winter Cities Initiatives Implementation           | Strategic Services | Ongoing     |
| Downtown Revitalization - Bylaws                   | Strategic Services | Ongoing     |
| Implement Downtown Plan                            | Strategic Services | Ongoing     |
| Implement Brownfields Planning                     | Strategic Services | Ongoing     |
| District Energy Strategy                           | Strategic Services | Deferred    |

## 2017 Fast Facts

9,236 Facebook likes on the City of Fort St. John page

Most popular Facebook post reached over 89,000 unique people

20 courses offered to internal staff through the Learning and Development Programs

Over 500,000 page views on the City of Fort St. John webpage

2 trips to Peru as part of the CISAL program

Over 50 tours of the Passive House

116 jobs posted



## Strategic Services

The Strategic Services department provides two separate but related functions for the city: economic development and communications.

The Economic Development Office facilitates business development, international investment and site location as well as land acquisitions and assembly for community needs. The Office addresses issues of community sustainability and growth including recruitment and retention, livability and health by liaising with the development community, Northern Health, local governments and community partners.

The communications function provides the pictures and words to all city internal and external communications and marketing activities. This team promotes the fun stuff and explains the complicated stuff and celebrates Fort St. John, locally and provincially, and everything it has to offer.

### Responsibilities:

- Promotes sustainability of commercial, industrial and agricultural land areas and development
- Maintains and communicates demographic and development data
- Liaises with industry and government regarding major projects

- Promotes economic development including site selection, international investment and major project planning and procurement
- Liaises with local and provincial organizations including Chambers of Commerce, Community Development Institute, and post-secondary education
- City marketing, communications, brand recognition and reputation, including public relations, tactical marketing and the website

### Highlights:

- Creation of City of Fort St. John brand guidelines
- Updated Corporate Communications policy
- Launched City of Fort St. John Recreation Facebook Page
- Passive House received LEED Platinum Certification
- Finalized Vacant No More plan
- Completed the purchase of the Condill Hotel
- Implemented the Strategic Land Sales policy
- Partnered with UNBC on the creation of 'The Forge' Community Development Institute
- Strategically educated BC residents and political figures about our region through our Energy Literacy initiative
- Winter City Micro Project creation



## Human Resources

The Human Resources Department provides specialized advice and assistance to internal and external customers, including City employees and the public. Human Resources staff provide support to all City department in matters relating to recruitment, labour relations, occupational health and safety, human resource programs, training and development, benefit administration, wage and salary administration and many other areas involving City employees.

### Responsibilities:

- Recruitment
- Labour relations
- Benefits administration
- Wage and salary administration
- Training and development
- Occupational Health and Safety

### Highlights:

- Successfully recruited General Manager of Corporate Services, Director of Finance, RCMP Support Manager, Facilities Manager, Utilities Superintendent, and various union positions
- 116 jobs were posted throughout the year
- Successfully negotiated a 3-year collective agreement with BCGEU
- Hosted a Health and Safety Conference with attendees from around Northeast British Columbia
- 19 employee engagement activities were held with several initiatives involving supporting United Way and other charities through fundraising drives
- Learning and Development Program continued with the second training calendar providing employees with 20 courses offered within the organization
- Implemented electronic timesheets

## Community Services Division

The Community Services Department provides programs, services and resources to create a community in which people of all ages and cultural backgrounds want to live, work, play and visit. Community Services consists of two departments – Facilities and Grounds, and Recreation and Leisure Services, with over 100 employees in total. Through community engagement and the dedication of our employees, we continue to strive for excellence!



| 2017 Divisional Initiatives                                 | Department                      | Status      |
|---|---------------------------------|-------------|
| RCMP Feasibility Analysis                                   | Community Services              | Completed   |
| Charlie Lake Boat Launch Upgrades                           | Community Services              | Completed   |
| Enhanced School Gymnasium Partnership                       | Community Services              | Completed   |
| City Hall Renovations and Security Upgrades                 | Community Services              | Completed   |
| Centennial Park Master Plan                                 | Community Services              | In progress |
| Comprehensive Security Review and Implementation            | Community Services              | In progress |
| Public Art Policy Development                               | Community Services              | Ongoing     |
| Cemetary Master Plan  | Grounds                         | In progress |
| Service Level Standards for parks, sports fields and trails | Grounds                         | In progress |
| New Spray Park Development                                  | Facilities                      | Completed   |
| Cultural Centre Facility Improvements                       | Facilities                      | In progress |
| BC 2020 Winter Games Bid                                    | Recreation and Leisure Services | Completed   |
| Co-hosting Under 17 Men's World Hockey Challenge            | Recreation and Leisure Services | Completed   |
| Hosting World Masters Long-track Speed Skating Competition  | Recreation and Leisure Services | Completed   |
| Urban Tourism Sign Plan                                     | Recreation and Leisure Services | In progress |
| Sport and Recreation Program Development                    | Recreation and Leisure Services | In progress |
| Municipal Regional District Tax                             | Recreation and Leisure Services | In progress |
| Corporate Sponsorships                                      | Recreation and Leisure Services | In progress |

## 2017 Fast Facts

Civic Properties responded to 238 service requests

Grounds responded to 87 service requests

85 drop-in programs were offered at the Kids Arena Field House, in which 2,670 children and youth jumped in bouncy castles and ran off some steam

68 external special events on civic properties

1,350 players attended drop-in lunch hour hockey

Sunday free skate was sponsored by Progress Energy for the third year in a row and had 3,140 participants take part

A total of 132 birthday parties or 1320 hours were hosted at the Kids Arena Fieldhouse

87% of all available swimming lesson spots were filled



## Recreation and Leisure Services

The Recreation and Leisure Services Department is committed to providing opportunities that enhance the quality of life for all citizens of our community. The team consists of recreation programmers, lifeguards and instructors, customer service representatives, recreation attendants and senior staff who facilitate, or host a multitude of programs that encourage healthy and active lifestyles for all ages.

### Special Events and Programming

The Department of Recreation and Leisure Services provides a wide-range of year-round activities including organized and casual sport, youth engagement, cultural programs and civic festivals. Department staff further liaises with many local organizations to assist in planning for special events that support and promote tourism, beautification, the arts, healthy living, immigration partnerships and accessibility, among others.

#### Responsibilities:

- Providing support to 35 different user groups from the community that utilize indoor and outdoor facilities experiencing;
  - » 4000 hours of ice usage
  - » 376 hours of dry floor usage
  - » 206 hours of outdoor field usage
  - » 1915 hours of indoor pitch usage

- Running and organizing fun activities and programs for families, tots, youth and adults like Tumble Time, Bouncing Beans, Active Communities Skating Lessons, adult ball hockey, badminton, pickleball, and basketball
- Planning civic events like Canada Day, High on Ice Winter Festival, Santa Claus Parade, Community One Stop, Mosaic 150 and Party in the Parka
- Liaise with over 70 external event organizers providing community activities such as charitable walks, parties, Farmers' Market, and park events

#### Highlights:

- School District 60 classes attended the recreation facilities for over 2,000 hours - classes are encouraged to take advantage of the facilities for credit programs and field trips
- Offered a total of 93 unique programs, classes, courses, and training
- Provided enhanced access to the training gym and studio with a variety of fitness and dance classes including POUND fitness, yoga, latin and country dance, and group fitness
- Supported Masters All-round Games international speedskating competition, Peewee Lacrosse Provincials, and World U17 Hockey Challenge



### Visitor Centre (VC)

The Visitor Centre is Fort St. John's official visitor resource, providing local and out-of-town tourists with information, assistance and advice. Located in the Pomeroy Sports Centre, the knowledgeable staff members provide a wide range of visitor services, including helpful travel information and literature, in a friendly and personalized manner.

#### Responsibilities:

- Promotion of local tourism products and services
- Responding to travel inquiries from local and out-of-town travellers
- Retail sales of branded merchandise
- Tracking and reporting visitor statistics
- Distributing local visitor guides
- Member of the Visitor Services Network (Destination BC)
- Offering complementary brochures on BC, Alberta, Yukon, Northwest Territories, and Vacation Planners across Canada
- Running tourism-related events and programs

#### Highlights:

- Provided visitor services to over 17,000 visitors
- Ran more than 10 events and programs including photo contests, walking challenge, gingerbread house contest, and the amazing race



### North Peace Leisure Pool

The North Peace Leisure Pool, located on 100th Street next to the North Peace Arena, is owned by the Peace River Regional District and operated by the City of Fort St. John. The facility consists of a leisure pool, a 25 metre lap pool, a small bubble pool for tots, two full-sized waterslides, sauna, steam room, whirlpool, family change rooms, cardio fitness room, a meeting room and an independently operated concession.

#### Responsibilities:

- Providing Red Cross swimming lessons to patrons of all ages
- Offering safety programs like babysitting courses, home alone programs, first aid, and lifeguard certification courses
- Running special events including tween/teen nights, and family day swims
- Hosting a variety of user groups like the Inconnu, Stingrays, and Special Olympics swim clubs
- Providing fully accessible options for people with limited mobility
- Offering fitness classes like yoga, aqua-fit, watercise, strength and stretch and hydro rider

#### Highlights:

- Offered 2,741 swimming lesson sets or 25,370 individual lessons
- Saw over 118,000 visitors
- Offered 86,165 waterslide rides
- Open 107 hours per week and 361 days per year



## Facilities and Grounds

The Facilities and Grounds Department provides operational, technical and logistical support to all recreation and leisure services programming and special events. The two departments include permanent and seasonal personnel and a small fleet of specialized equipment to ensure rapid and efficient delivery of services to the community at all recreational facilities, civic properties and outdoor spaces. These two departments work together in synergy, with the ability to crossover to assist cooperatively in operations.

### Grounds Department

The “grounds” include more than 260 hectares of outdoor spaces encompassing more than 24 parks and public green spaces, 17 ball fields, 2 soccer pitches, 2 cemeteries, a community forest, 15 kilometres of paved trails and 39 kilometres of maintained sidewalks. Our grounds department works to consistently improve the functionality and appearance of all of these outdoor spaces for our citizens to enjoy.

### Responsibilities:

- Providing support to ensure the successful execution of outdoor events and festivals like High on Ice Winter Festival and Canada Day festivities
- Enhancing the level of service to the community’s outdoor spaces
- Performing overall beautification including weeding, bench maintenance, graffiti removal and painting
- Conducting snow removal on civic properties, sidewalks and trails
- Responding to internal and external maintenance/service requests

### Highlights:

- West Bypass Trail Development
- Completed improvements and redesign of Charlie Lake Boat Launch
- Design of Centennial Park upgrades
- Urban Tourism Signage Strategy development
- Maintained outdoor skating loop and skating rink



## Facilities Department

The “facilities” include the Pomeroy Sports Centre (PSC), Kids Arena Fieldhouse, North Peace Arena, North Peace Leisure Pool, as well as civic properties like City Hall, the Cultural Centre and the Public Works Building. Facilities staff work together to ensure the provision of clean, safe and healthy facilities for our community.

### Responsibilities:

- Identifying maintenance problems and performing routine repairs
- Performing ice in/out operations on the City’s indoor rinks
- Responding to internal and external service/maintenance requests
- Provide support for special events, programs and festivals
- To provide safe and usable indoor facilities for public use
- To work with user groups to provide the best possible conditions for their competitions

### Highlights:

- Completed comprehensive security review of City owned facilities
- Completed Fort St. John HVAC and roofing upgrades
- Completed replacement of the Fort St. John Curling Club condenser and compressor
- Installed new rink boards at North Peace Arena
- Upgraded North Peace Cultural Centre HVAC
- Upgraded RCMP fire alarm systems
- City Hall renovations and security upgrades completed
- Upgraded Kids Arena Fieldhouse boilers and ventilation systems

## Corporate Services Division

The Corporate Services Division is responsible for the strategic direction of the City and stewardship and direction of the City's finances, information systems, and legislative and administrative services. Overseeing protective services, the Division is responsible for fire and emergency services, bylaw enforcement and is the principal contact with the RCMP.



| 2017 Divisional Initiatives                        | Department                              | Status      |
|--|---|-------------|
| Review of Council Policies and Procedures          | Legislative and Administrative Services | Ongoing     |
| Enhancements to the Automated Telephone System     | Legislative and Administrative Services | Deferred    |
| Draft a Signing Authorities Policy                 | Legislative and Administrative Services | Deferred    |
| Fire Dispatch/911 Transition                       | Fire Department                         | Complete    |
| Fire Training Centre Phase One-Feasibility Study   | Fire Department                         | Complete    |
| Hazmat Unit replacement                            | Fire Department                         | In progress |
| Fire Services Operational Implementation Plan      | Fire Department                         | Ongoing     |
| Facility Review Planning Phase Two                 | RCMP                                    | Complete    |
| Annual Performance Plan Reporting                  | RCMP                                    | Ongoing     |
| Municipal Policing Unit Agreement Annual Reporting | RCMP                                    | Ongoing     |
| Auxiliary Program Recruitment                      | RCMP                                    | Deferred    |
| Individual Learning Plans for EOC Members          | Emergency Management                    | Ongoing     |
| EOC Training (Core responsibilities)               | Emergency Management                    | Ongoing     |
| ESS Recruitment and Training                       | Emergency Management                    | Ongoing     |
| Bylaw Enforcement Policy                           | Protective Services                     | Complete    |
| Cat and Backyard Hens Regulation Analysis          | Protective Services                     | Complete    |
| Traffic Bylaw Update                               | Protective Services                     | Ongoing     |
| Property Standards Bylaw                           | Protective Services                     | Ongoing     |
| Bylaw Notice Bylaw Proposal                        | Protective Services                     | Ongoing     |
| Server upgrades                                    | Information Technology                  | Complete    |
| Wide area network upgrades                         | Information Technology                  | Complete    |
| Provide IT Support to U17 Hockey Tournament        | Information Technology                  | Complete    |
| Digital Signage upgrades                           | Information Technology                  | Complete    |
| Web Site and online service improvements           | Information Technology                  | Complete    |
| WIFI implementation                                | Information Technology                  | Complete    |
| Payroll Software Implementation                    | Information Technology                  | In progress |
| Software upgrades                                  | Information Technology                  | Ongoing     |

## 2017 Fast Facts

Information Technology provided IT services to over 200 staff distributed across 10 facilities

Information Technology responded to over 1,456 service requests in 2017

RCMP received 13,217 calls for service

RCMP served 2,024 traffic tickets, notices, and warnings in the municipality

RCMP responded to 1,070 crimes against persons and 1,937 crimes against property

504 motor vehicle incidents were reported to RCMP

Bylaw impounded 115 dogs

Bylaw issued 1,247 parking meter violation tickets

Bylaw responded to 40 noise complaints



## Legislative and Administrative Services

Legislative and Administrative Services is the community's link to City Council. The department supports and manages the Council meeting process, develops and maintains City bylaws, maintains and protects corporate records, considers and facilitates access to corporate information and deals with related privacy issues. The department also manages civic elections, Board of Variance and Council Committees.

### Responsibilities:

- Maintains the official records of the municipality
- Commissioner of Oaths – Authorized signatory for the City
- Provides administrative support to Council and various Departments
- Processes Freedom of Information requests and provides access to information
- Legal

### Highlights:

- Amalgamation of original and amending active bylaws into consolidated bylaws
- 2017 By-Election
- Continued historical records management documentation purging and retention
- Legally transcribed, legislatively filed, and delegated Council resolutions internally for 84 Council meetings
- Staff part of the Local Government Management Association (LGMA) Elections Committee

## Finance

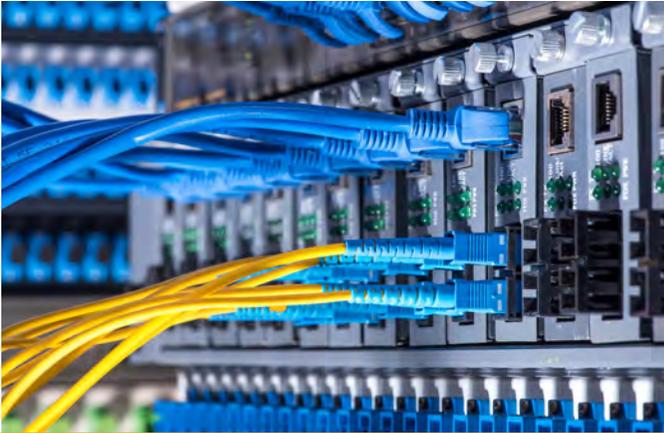
The Finance Department manages the finances of the City including financial planning, budgeting, accounts payable and receivable, implementing internal controls and providing financial reports. Additionally, the Finance Department provides water and sewer billing, property tax notices, business licence billing and issues bus passes.

### Responsibilities:

- Accounting and financial record keeping
- Internal and external financial planning and reporting
- Management and investment of municipal funds
- Corporate risk management and internal control
- Billing and collection of property taxes and utility fees
- Strategic Planning, preparation of budgets and Financial Plan
- Preparation of Financial and Management reports

### Highlights:

- Received a clean audit report
- Received approval for the 2017-2021 Financial Plan and met all statutory deadlines
- Healthy financial position
- Reduced financial leverage (level of debt in financial structure), which is generally a positive sign



## Information Technology

The Information Technology (IT) Department is responsible for strategy, design, transition, operation and ongoing improvement of all technology services within the City's business environment. IT supports an internal user group by managing services, projects and vendor portfolios, while partnering with specific business areas to facilitate the delivery of value to internal and external customers.

### Responsibilities:

- Manage applications, infrastructure services and technology environments
- Protect City information and technology assets
- Provide helpdesk and end-user support services
- Deliver services including network, telephone, email, web-hosting, file storage and printing
- Ensure service continuity for critical systems
- Implement and support business applications
- Manage IT suppliers and contracts

### Highlights:

- Network infrastructure and vulnerability assessments
- Wide Area Network upgrades including network switching equipment replacement
- Internet service upgrades
- Fire Rescue Mobile Data Terminal implementation
- Reach digital signage implementation
- Building and commissioning of IT services for new Grounds building



## Protective Services

The Protective Services Department is managed by a Director and employs a Bylaw Enforcement Supervisor and two Enforcement Officers. They are responsible for community safety initiatives, regulatory enforcement and public education of City Bylaw enactments.

### Responsibilities:

- Animal Control and Licensing
- General Bylaw enforcement of traffic, unsightly premises, noise control and other related municipal regulatory requirements
- Public education

The Director of Protective Services also provides leadership and strategic direction for:

- The Fort St. John Fire Department
- Royal Canadian Mounted Police
- Municipal Emergency Plan

### Highlights:

- Launched new initiatives including Bylaw Enforcement Policy, Property Standards Bylaw, and Animal Control Bylaw
- Applied for inclusion in the Provincial Bylaw Notice Enforcement program
- Introduced a Beekeeping Bylaw that was approved by Council



## Fire Department

Fort St. John Fire and Rescue Services mandate of preserving life, property and the environment in the City of Fort St. John is the foundation of our strategic plan and service focus. We are proud of our commitment to maintain a state of readiness and to provide a progressive, stable and reliable service for our customers. We strive daily to achieve the highest service standards in responding to Fire, Medical and Life Safety issues that impact the City and Region.

Fire Rescue Services is comprised of four divisions which include: Administration, Training, Fire Prevention and Fire Suppression. The role of Fire Rescue Services has expanded over the years to ensure we meet the ever changing demands of a growing community. Our service deliverables include fire suppression, hazardous materials response, technical rescue response, medical emergencies, and public education.

### Highlights:

- Suppression division operates 24/7 with a four person minimum
- Responded to 863 calls for service in 2017
- Continued improvements and modernization of Fire Protection agreements and Mutual Aid agreements
- Put into service a new Triple Combination Pumper capable of carrying 750 gallons of water with a rated 1,750 gallon per minute pump
- Fire Prevention Division completed over 1,367 inspections
- Provided staff training and began carrying Laoxone on response vehicles to assist in efforts around the opioid crisis
- Estimated total dollar fire loss of \$475,000 in 2017



## RCMP

The Fort St. John RCMP is a Post Detachment providing policing services to the North Peace area. The service area encompasses approximately 49,000 permanent residents augmented by numerous work camps.

### Services Include:

- 24/7 response to calls
- General Investigative Services
- Criminal investigations
- Traffic enforcement
- Crime prevention and crime reduction initiatives
- Integrated Road Safety Unit
- Community education and outreach
- Traffic Reconstructionist
- Provincial Dog Handler
- First Nations Policing

### Highlights:

- The Crime Reduction Unit continue to implement Prolific Offender Program following Provincial policy
- Completed 245 school visits and patrols
- Members conducted 117 school presentations on various subjects related to youth
- Began implementing and recruiting volunteers for a speed watch program and a block watch program to reduce crime in the community

## Integrated Services Division

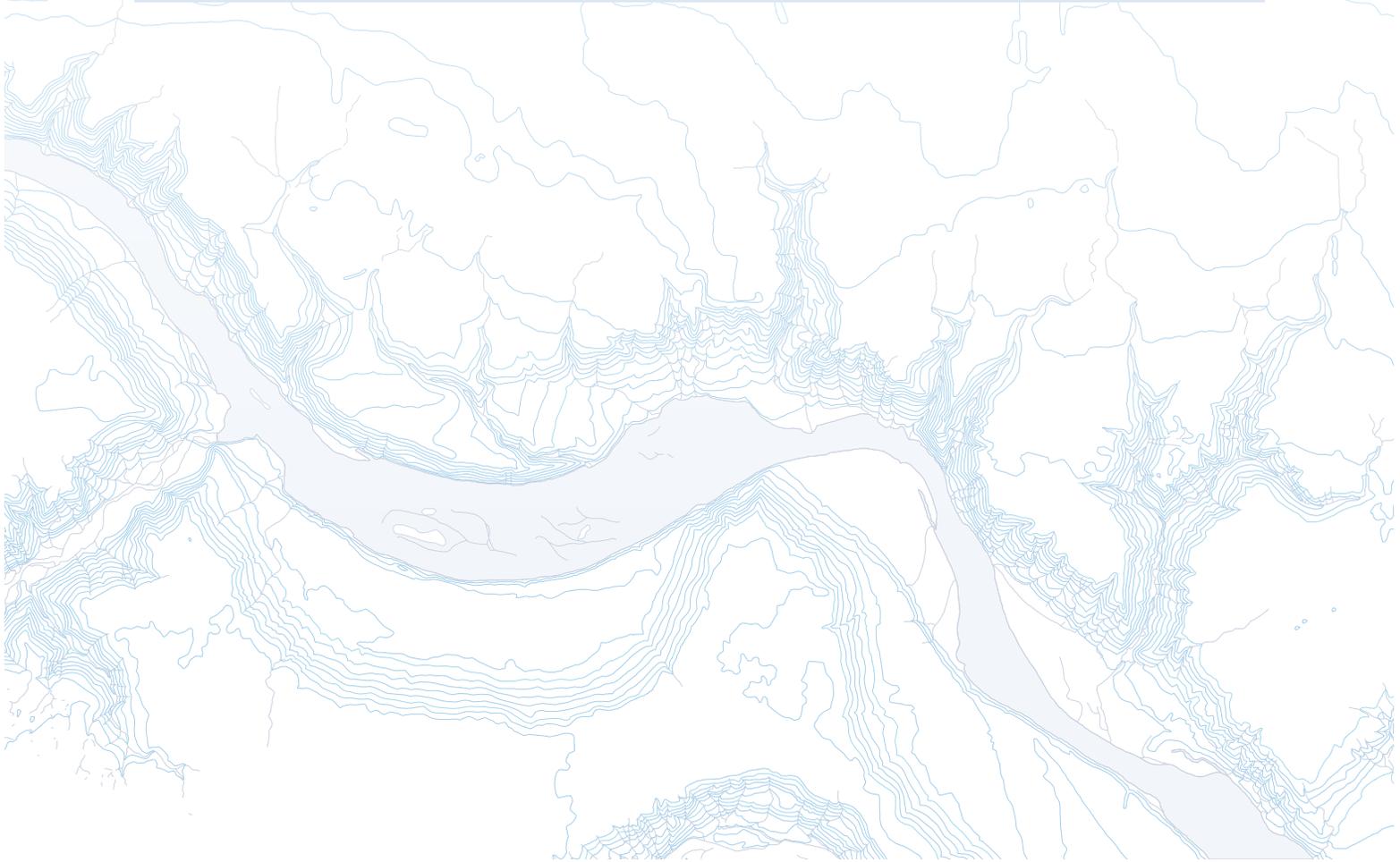
Integrated Services consists of two departments - Development Services, and Public Works and Utilities. Integrated Services also manages solid waste collection, transit and handyDART services, and most major construction projects within the city.



| 2017 Divisional Initiatives                                | Department                 | Status      |
|--|----------------------------|-------------|
| Begin Construction of Waste Water Recovery Centre          | Integrated Services        | In progress |
| Capital Improvement Program                                | Integrated Services        | Ongoing     |
| Zoning Bylaw Updates                                       | Development Services       | In progress |
| Zoning and Infrastructure Work in Newly Incorporated Areas | Development Services       | In progress |
| Unidirectional Flushing Program                            | Public Works and Utilities | Ongoing     |
| Sanitary Sewer Flushing Program                            | Public Works and Utilities | Ongoing     |

### 2017 Fast Facts

|   |  |
|---|--|
| <p>Total number of Dwellings permitted for 2017: 92 permits. Increase from 2016: 62 permits.</p>  | <p>In 2017, Public Works responded to 2,912 service requests from city residents.</p>                                      |
| <p>Total construction value for 2017: \$54,666,000. Decrease from 2016: \$81,453,000</p>  | <p>3,070,071 cubic meters of potable water was produced, a increase of 5.5% over 2016.</p>                                 |
| <p>Recycled 1,513,000 litres of backwash effluent water from the water treatment plant. Water is used in city street sweepers, flush trucks and for watering planters and flower baskets.</p> | <p>Conservation measures have minimized the increase in consumption of water even though the population has increased.</p> |
|   | <p>15 kilometers of sanitary sewer mains were flushed.</p>   |





## Development Services

Development Services department includes Engineering, Planning, Building, and GIS staff to oversee the permitting and approvals related to land use and development within the City. Additionally the department oversees business licensing and the review and inspection of new developments and construction projects. Staff provide front line customer service to residents and developers and work with other city departments in the delivery of this service.

### Planning

Planning provides service for development related applications. Staff in this group provides professional planning services to facilitate all municipal approval processes from the conceptual stage to Council consideration. This can include environmental, economic, social and cultural issues from a community and corporate perspective. The division also manages land use bylaws and policies, related research, as public engagement and communication related to land use.

Planning guides, regulates, and makes recommendations regarding community growth and development in a manner that protects the environment, enhances quality of life, promotes a complete community and involves the public in decisions that affect them.

### Engineering

The Engineering division is responsible for the City's infrastructure, including planning, design, and review of capital projects. Areas of responsibilities include water distribution, sanitary sewer, storm drainage systems, roads, sidewalks, street lighting and traffic management. Engineering staff are also responsible for liaising with provincial and federal ministries on any municipal development matters.

### Building Inspection

The Building Inspection division is responsible for ensuring local projects are in compliance with the BC Building Code and assisting developers to achieve compliance with City bylaws. Building Inspection staff provide building permit review and inspection services.

### GIS

The Geographic Information System (GIS) is a system designed to capture, store, manipulate, analyze, manage and present spatial or geographical data. The GIS division provides mapping services and data management for all city departments and the public. This includes mapping for the water, sewer and storm utilities, parks, trail networks, air photo, land contours and many other systems so that people can visualize, analyze and interpret this data. Responsible for data integrity, GIS also handles the assignment or change of civic addressing for the general public, analyze data to provide information on issues, manages utility and land use data and is currently engaged in the ongoing electronic upgrades to launch online processing and information retrieval for the community.

### Highlights:

- Development Approval Procedures Bylaw updated and adopted by Council
- Updated application forms and created application guidelines
- Zoning bylaw review
- Official Community Plan updating
- Completed the 100 Street widening project, including trail expansion, from 110 Avenue to 114A Avenue



## Public Works and Utilities

The Public Works and Utilities division provides a range of services in the areas of water, sewer and roads. This includes operation, maintenance and repair of the road network, storm water system, and the water and sewer utilities. Utilities staff also assist the engineering department in the design and construction of water, sewer and drainage construction projects.

### Roads

The Roads division is responsible for providing the following services on city roads: Snow Removal, Dust Control, Line Painting, Crack Sealing/Pothole Patching, Street Sweeping, Road Overlays, Traffic Signals, Street Lights, Drainage, Solid Waste contract management and Fleet Management.

### Water

The Utilities division is responsible for producing safe drinking water and distributing it throughout the city. The division operates and maintains the water treatment and pumping facilities, two reservoirs, the distribution system which includes the water mains, valves, services and fire hydrants and also two rural water dispensing stations.

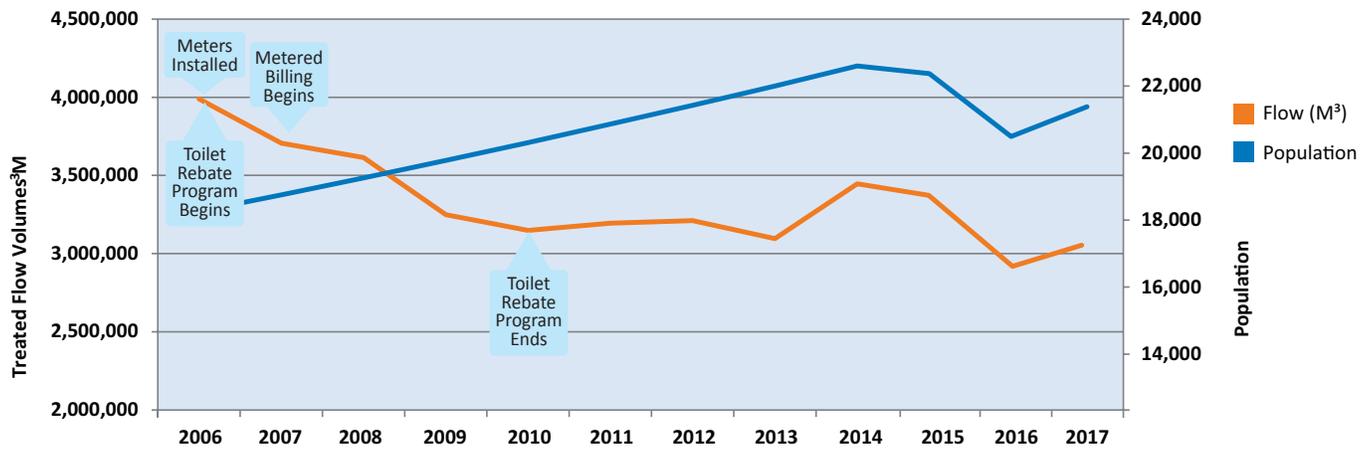
### Sewer

The Utilities division is also responsible for operating and maintaining the wastewater collection system, three lift stations, two wastewater treatment systems and ensuring that all federal and provincial regulations are met for the discharge of the treated effluent.

### Highlights:

- Produced nearly 7,000 tonnes of aggregate and winter sand from own gravel pit.
- Installed over 6,300 tonnes of new asphalt in the overlay program.
- Acquired new infrared asphalt heater for more effective pothole repairs.
- Continued operation of a Micro Hydro project that utilizes the effluent discharge from the South Lagoons to power a turbine generator that creates enough electricity to power approximately 80 homes.
- Plowed over 300 cm of snow.

## Annual Water Flow Volumes/Population



## Micro Hydro Project

The micro-hydro generating station utilizes the energy available in the gravity discharge of the sewer effluent from one of our treatment facilities. This is the first 100 KW net metering installation in the province.



# Report from the General Manager of Corporate Services

The purpose of this report is to:

- present the City of Fort St. John’s audited 2017 financial statements and related financial results
- provide interesting perspective to the results against the approved budget
- provide an overview of municipal services, activities, and direction
- provide a comparison of 2016 results to 2017 results
- provide a comparison between 2017 actual and the 2017 budget
- ensure transparency and accountability in financial management

Many hours were spent developing and discussing the operating and capital budgets within administration, with Council, and with our Citizens. Annual reporting provides an opportunity to review the planning and budgeting process against the actual results from the year. This annual review is a critical component of the next year’s financial process and our ongoing commitment to continuous improvement.

## Financial Overview

The City provides quality and cost-effective services to citizens while anticipating the future requirements for infrastructure to sustain a growing community. We do that by using a planned and incremental approach to building reserves and surplus balances. We will use these reserves to relieve the financial pressure on future citizens when we are required to replace, renew or add important infrastructure.

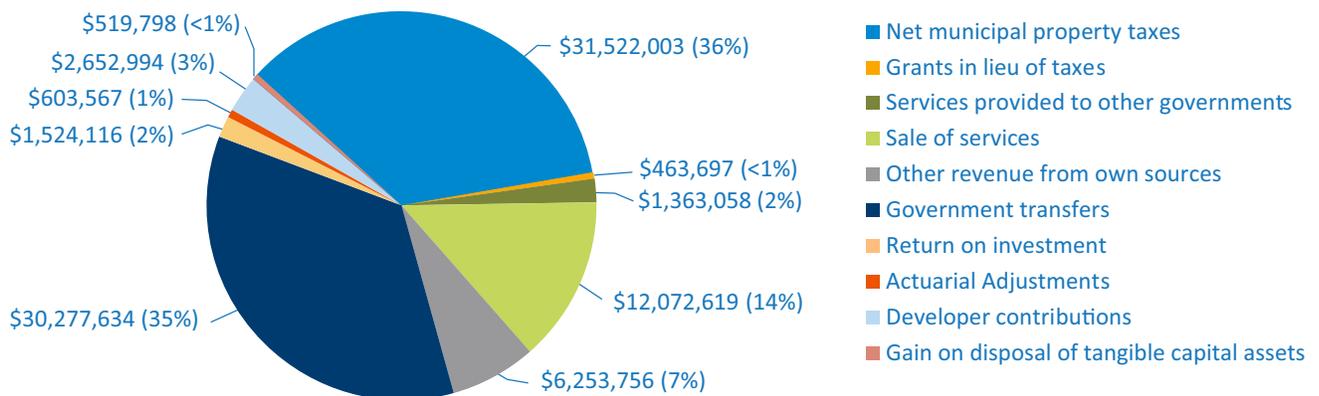
## Revenues and Expenses

|                |                |
|----------------|----------------|
| Total Revenue  | \$87.2 million |
| Total Expenses | \$57.4 million |
| Annual Surplus | \$29.8 million |

The charts below show a breakdown of 2017 total revenues and expenses.

## 2017 Revenues by Source

Total = \$87.2 million



## Report from the General Manager of Corporate Services

The 2017 total revenues were \$0.8 million lower than budgeted due to:

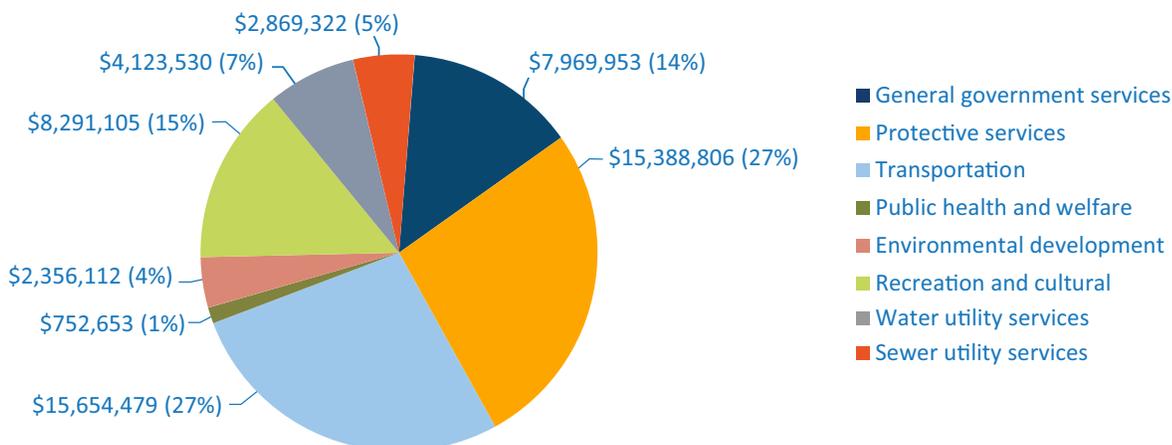
- A decrease in the grant revenue from the Peace River Agreement and other Provincial programs of (\$5.4M unfavourable);
- A decrease in municipal tax revenue due to lower assessment values mostly for industrial and commercial accounts (\$0.5M unfavourable);

Other 2017 revenue items of note are:

- Return on Investments reserve balances remain high in preparation for the future RCMP building capital project (\$0.9M favourable);
- An increase in developer contributions due to phase 5 of the Westridge subdivision (\$1.3M favourable);
- An increase in water consumption at the bulk water station and for residential properties contributed to an increase in revenue from the sale of services (\$0.9M favourable);
- An increase in user fees across most services and an increase in tax and utility penalties contributed to increased revenue from other sources(\$0.9M favourable);
- Gains from the disposal of assets such as the gymnastics building insurance settlement and the sale of land to BC Housing (\$0.5M favourable).

### 2017 Total Expenses by Function

Total = \$57.4 million



Total expenses in 2017 were less than budget by approximately \$0.1 million, mainly due to:

- Increased snow removal due the heavy snowfall and under-budgeting for amortization lead to increased transportation expenses (\$1.6M unfavourable);
- Deferring the public art policy and festival plaza projects and not incurring expenses for the gymnastics centre decreased recreation and cultural expenses (\$1.0M favourable);
- Lower contracted services costs due to no major sewer emergencies lead to a decrease in sewer utility services expenses (\$0.5M favourable);
- Fewer subdivision development applications decreased environmental development expenses (\$0.2M favourable);

## Report from the General Manager of Corporate Services

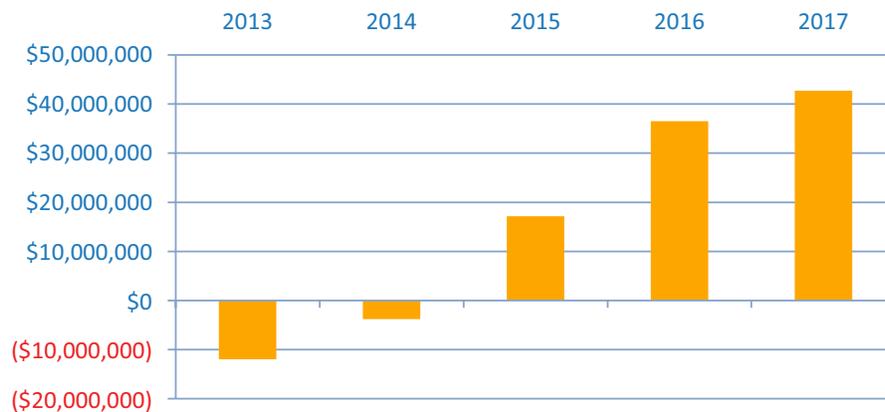
### Net Financial Assets

|                       |  |
|-----------------------|--|
| Financial Assets      | \$104.3 million                        |
| Financial Liabilities | \$63.0 million                         |
| Net Financial Assets  | \$41.3 million (\$36.5 million – 2016) |

This compares favorably to the City's net debt position in prior years as shown in the following chart. It is important to note that the City's liquidity ratio is a healthy 2.67. This means that if the bank called our liabilities, we have almost 3 times the financial resources to be able to pay them immediately.

### Net Financial Assets (Debt)

(Source: City of Fort St. John)



### Accumulated Surplus

Accumulated surplus is an often misunderstood element in the financial statements. A common question is that if a municipality has a statutory mandate to balance its budget yet accumulates a surplus from year to year; does that mean the City is setting its tax rates too high? The answer is “no”. Accumulated surplus represents the total amount of assets that Citizens own, both financial and non-financial (buildings, land, vehicle fleet equipment, and land improvements), less any liabilities.

Accumulated surplus is a key indicator of the financial resources a local government has available to provide future services and meet its ongoing financial commitments. By taking a planned and principled approach, accumulated surpluses eliminate or reduce the need to enter into future debt for major capital projects. In addition to reducing future interest charges, planning for major projects allows the City to stabilize the tax rate and provides interest income. Finally, a positive accumulated surplus can serve as a contingency fund to allow the City to respond to unanticipated events, emergencies or disasters.

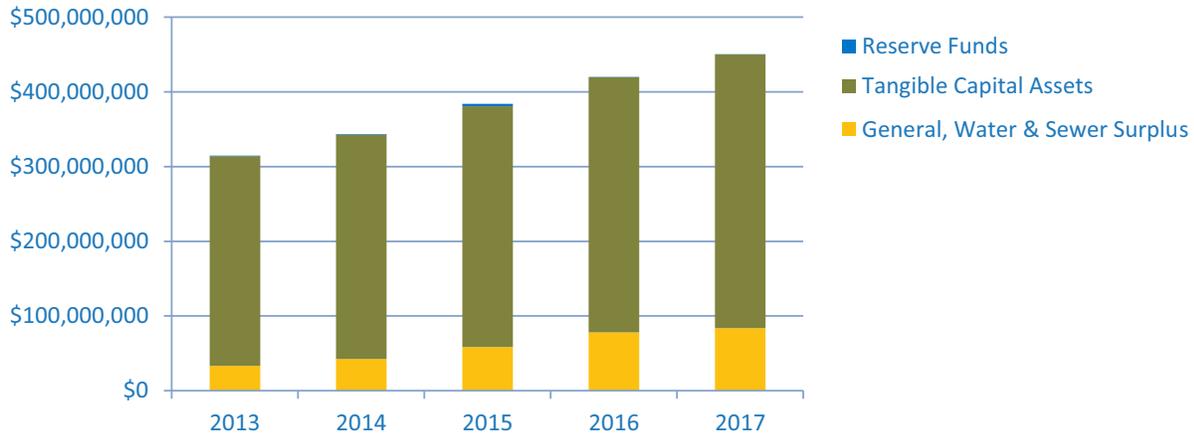
There was an increase of \$29.8 million in accumulated surplus from 2016.

|   | 2016                 | 2017                 | Increase (Decrease) |
|---|----------------------|----------------------|---------------------|
| General Fund Appropriated Surplus             | \$61,353,921         | \$66,352,452         | \$4,998,531         |
| Water Fund Appropriated Surplus               | \$9,196,589          | \$11,028,573         | \$1,831,984         |
| General Fund Appropriated Surplus             | \$5,225,491          | \$3,624,925          | (\$1,600,566)       |
| General Fund Unappropriated Surplus           | \$1,361,574          | \$1,227,201          | (\$134,373)         |
| Water Fund Unappropriated Surplus             | \$499,008            | \$500,000            | \$992               |
| General Fund Unappropriated Surplus           | \$500,000            | \$500,000            | \$0                 |
| <b>Total General, Water and Sewer Surplus</b> | <b>\$78,138,599</b>  | <b>\$83,235,168</b>  | <b>\$5,096,568</b>  |
| Reserve Funds                                 | \$382,808            | \$394,391            | \$11,583            |
| Investment in Tangible Capital Assets         | \$341,723,447        | \$366,462,578        | \$24,739,131        |
| <b>Total Accumulated Surplus</b>              | <b>\$420,244,854</b> | <b>\$450,092,137</b> | <b>\$29,847,282</b> |

# Report from the General Manager of Corporate Services

## Accumulated Surplus

(Source: City of Fort St. John)

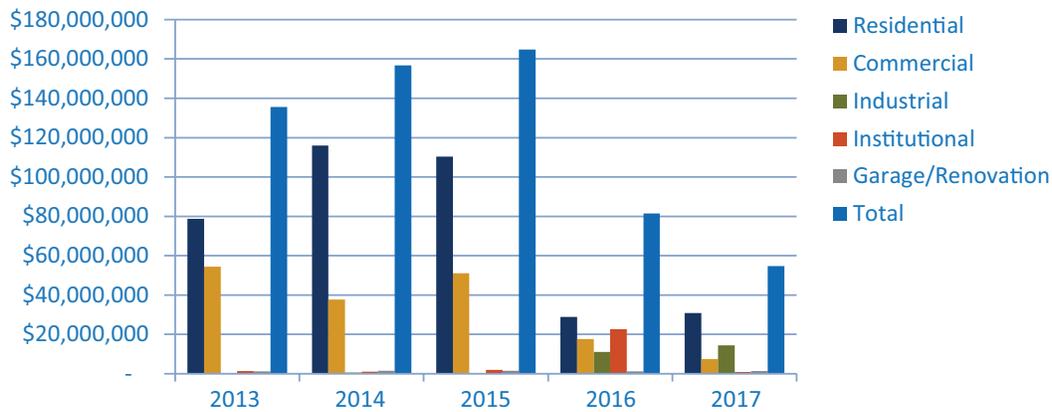


## Construction Overview

Compared with the previous 3-year average, the effect of the downturn in the economy was further demonstrated in 2017 with the decline of the number of building permits issued (19 or 15% decrease) and in construction values (\$26.8 million or 33% decrease).

## Construction Value of Building Permits Issued

(Source: City of Fort St. John)



## Report from the General Manager of Corporate Services

### Municipal Overview

Guided by the Fort St. John Official Community Plan (OCP) adopted in October 2011, the City of Fort St. John provides a wide range of municipal services to local residents and business.

The City focuses on creating a diversified and vibrant community, which remains stable, even during inevitable market downturns or corrections. In this regard, a number of strategic City initiatives were underway in 2017 which will positively impact our community for years to come such as:

- Official Community Plan update
- Downtown Revitalization Plan
- Community and Tourism Signage Strategy
- City Branding Strategy
- Brownfields Strategy
- Northeast BC Resource Municipalities Coalition membership
- 2018 – 2023 Strategic Plan

For a city of this size, Fort St. John has a healthy diversity of industrial and commercial businesses, which provides a stable tax base. We strive to continue to attract new businesses and to sustain current businesses to provide the employment necessary to support our residents and build a healthy, pleasant community within which to live.

### Conclusion

The City's finances continue to move in a positive direction. To achieve financial sustainability and to maintain the City's high quality of life, we will remain focused on our long-term financial goals through the Official Community Plan, 2018 – 2023 Strategic Plan, and Financial Plan. How we address the infrastructure funding gap now and in the future will impact generations to come. By following our plan; we can ensure that future generations are not burdened with infrastructure debt that they cannot afford.

The City is focused on a number of strategic initiatives which will create a more diversified and vibrant community. These initiatives are resulting in positive change. We look forward to the future with the realization that we can all make a difference.

Respectfully,



David Joy

General Manager of Corporate Services



*WELCOME*  
Welcome to the playground. Please read the rules and regulations on the sign. Thank you for your cooperation.

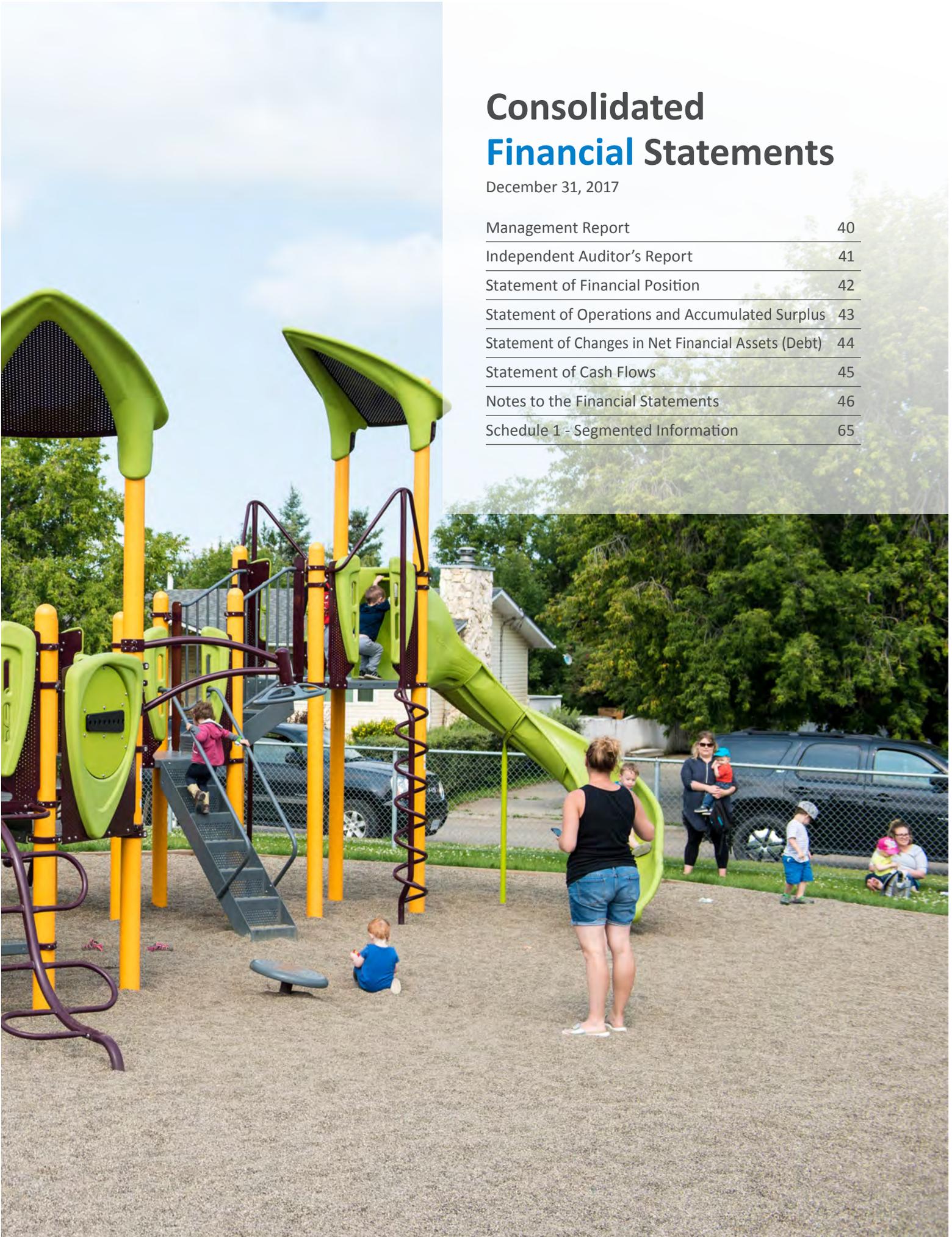
**Welcome**

1. No running or roughhousing.  
2. No climbing on equipment.  
3. No swinging on swings.  
4. No pushing or pulling on slides.  
5. No climbing on slides.  
6. No climbing on the top of the structure.  
7. No climbing on the sides of the structure.  
8. No climbing on the back of the structure.  
9. No climbing on the front of the structure.  
10. No climbing on the bottom of the structure.

# Consolidated Financial Statements

December 31, 2017

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City of Fort St. John  
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(250) 787 8181 Facsimile

### MANAGEMENT REPORT

These financial statements and accompanying notes to the financial statements have been prepared by management in accordance with Section 171(2) of the *Community Charter*. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The elected Council of the City of Fort St John is responsible for ensuring management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out their responsibility principally at Committee of the Whole and Regular Council meetings.

Council considers for approval the engagement or re-appointment of external independent auditors and reviews the periodic financial reports.

The external auditors, Sander Rose Bone Grindle LLP, Chartered Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full access to the elected Council.

On behalf of the City of Fort St. John

Shirley Collington  
Director of Finance  
May 1, 2018

Dianne Hunter  
City Manager  
May 1, 2018



## CHARTERED PROFESSIONAL ACCOUNTANTS

### Partners

- \* Ben Sander, B. Comm., FCPA, FCA
- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA

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## Independent Auditor's Report

To the Mayor and Council of the City of Fort St. John

### Report on the Financial Statements

We have audited the accompanying financial statements of the City of Fort St. John, which comprise the statement of financial position as at December 31, 2017 and the statements of operations and cash flows and changes in net debt for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Fort St. John as at December 31, 2017 and the results of its operations, its cash flows and changes in net debt for the year then ended in accordance with Canadian public sector accounting standards.

Fort St. John, BC  
April 23, 2018

*Sander Rose Bone Grindle LLP*  
Chartered Professional Accountants



Member, Chartered Professional Accountants of British Columbia and Alberta

\* Denotes Professional Corporations

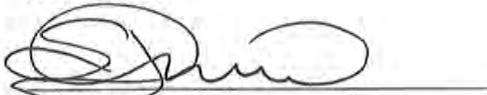
# City of Fort St. John

## Statement of Financial Position

As At December 31, 2017

|  | 2017                 | 2016                 |
|--|----------------------|----------------------|
| <b>Financial assets</b>                                    |                      |                      |
| Cash (Note 2)  | \$ 51,139,718        | \$ 64,520,849        |
| Receivables (Note 4)                                       | 10,942,845           | 9,072,257            |
| Investments (Note 5)                                       | 40,000,000           | 20,000,000           |
| Municipal Finance Authority debt reserve deposits (Note 6) | 1,988,904            | 2,073,260            |
| Property acquired for taxes subject to redemption (Note 7) | -                    | 99,987               |
| Land held for resale (Note 7)                              | 228,051              | 228,051              |
|  | <b>104,299,518</b>   | <b>95,994,404</b>    |
| <b>Liabilities</b>   |                      |                      |
| Payables and accruals (Note 9)                             | 16,448,057           | 13,013,498           |
| Accrued interest payable                                   | 298,795              | 347,824              |
| Deferred revenue (Note 11)                                 | 6,529,803            | 6,391,039            |
| Municipal Finance Authority debt reserve (Note 6)          | 1,988,904            | 2,073,260            |
| Long term debt (Note 12)                                   | 37,526,454           | 37,430,664           |
| Employee future benefit obligations (Note 13)              | 254,900              | 238,600              |
|  | <b>63,046,913</b>    | <b>59,494,885</b>    |
| <b>Financial assets</b>                                    | <b>41,252,605</b>    | <b>36,499,519</b>    |
| <b>Non-financial assets</b>                                |                      |                      |
| Prepaid expenses   | 577,173              | 596,766              |
| Inventories of supplies                                    | 2,277,159            | 2,277,158            |
| Tangible capital assets (Note 14)                          | 405,983,182          | 380,869,395          |
|  | <b>408,837,514</b>   | <b>383,743,319</b>   |
| <b>Accumulated surplus (Note 15)</b>                       | <b>\$450,090,120</b> | <b>\$420,242,838</b> |

Approved by:



Shirley Collington  
Director of Finance

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Operations and Accumulated Surplus

For the Year Ended December 31, 2017

|   | Budget<br>Unaudited  | 2017                  | 2016                  |
|---|----------------------|-----------------------|-----------------------|
| <b>Revenue</b>                              |                      |                       |                       |
| Net municipal property taxes (Note 16)      | \$ 32,040,988        | \$ 31,522,003         | \$ 31,957,072         |
| Grants in lieu of taxes                     | 428,442              | 463,697               | 395,488               |
| Services provided to other governments      | 813,882              | 1,363,058             | 885,646               |
| Sale of services                            | 11,176,623           | 12,072,619            | 10,828,071            |
| Other revenue from own sources              | 5,330,484            | 6,253,756             | 5,513,774             |
| Government transfers (Note 17)              | 35,679,407           | 30,277,634            | 28,567,555            |
| Return on investment                        | 651,400              | 1,524,116             | 1,337,634             |
| Actuarial adjustments                       | 603,567              | 603,567               | 583,513               |
| Developer contributions                     | 1,373,650            | 2,652,994             | 9,094,692             |
| Gain on disposal of tangible capital assets | -                    | 519,798               | 2,062,327             |
|   | 88,098,443           | 87,253,242            | 91,225,772            |
| <b>Expenses</b>                             |                      |                       |                       |
| General government services                 | 8,012,410            | 7,969,953             | 7,272,219             |
| Protective services                         | 15,391,781           | 15,388,806            | 13,561,313            |
| Transportation                              | 14,102,886           | 15,654,479            | 14,493,816            |
| Public health and welfare                   | 831,862              | 752,653               | 793,220               |
| Environmental development                   | 2,564,294            | 2,356,112             | 1,576,096             |
| Recreation and cultural                     | 9,250,503            | 8,291,105             | 10,532,590            |
| Water utility services                      | 4,075,463            | 4,123,530             | 3,861,347             |
| Sewer utility services                      | 3,318,161            | 2,869,322             | 2,927,445             |
|   | 57,547,360           | 57,405,960            | 55,018,046            |
| Annual surplus                              | 30,551,083           | 29,847,282            | 36,207,726            |
| Accumulated surplus, beginning of year      | -                    | 420,242,838           | 384,035,112           |
| <b>Accumulated surplus, end of year</b>     | <b>\$ 30,551,083</b> | <b>\$ 450,090,120</b> | <b>\$ 420,242,838</b> |

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2017

|  | Budget<br>Unaudited | 2017          | 2016          |
|--|---------------------|---------------|---------------|
| Annual Surplus                                     | \$ 30,551,083       | \$ 29,847,282 | \$ 36,207,726 |
| Acquisition of tangible capital assets             | (48,591,000)        | (37,417,510)  | (27,440,469)  |
| Amortization of tangible capital assets            | 9,066,546           | 10,436,373    | 9,935,531     |
| Loss (gain) on disposal of tangible capital assets | -                   | 59,467        | (1,708,355)   |
| Proceeds on disposal of tangible capital assets    | -                   | 1,807,882     | 2,500,726     |
|  | (8,973,371)         | 4,733,494     | 19,495,159    |
| Consumption of inventories of supplies             | -                   | -             | 55,294        |
| Prepaid expenses                                   | -                   | (577,173)     | (596,766)     |
| Use of prepaid expenses                            | -                   | 596,765       | 392,567       |
|  | -                   | 19,592        | (148,905)     |
| <b>Change in net financial assets</b>              | (8,973,371)         | 4,753,086     | 19,346,254    |
| Net financial assets, beginning of year            | 36,499,519          | 36,499,519    | 17,153,266    |
| <b>Net financial assets, end of year</b>           | \$ 27,526,148       | \$ 41,252,605 | \$ 36,499,519 |

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Cash Flows

For the Year Ended December 31, 2017

|   | 2017                 | 2016                 |
|---|----------------------|----------------------|
| <b>Operating Activities</b>   |                      |                      |
| Annual surplus  | \$ 29,847,282        | \$ 36,207,726        |
| Items not involving cash:   |                      |                      |
| Amortization of tangible capital assets                                     | 10,436,373           | 9,935,531            |
| Actuarial adjustment on long term debt                                      | (603,566)            | (583,513)            |
| Developer contributions - contributed tangible capital assets               | (2,539,085)          | (8,801,664)          |
| Loss (gain) on disposal of tangible capital assets                          | 59,467               | (1,708,355)          |
| Changes in non-cash operating assets and liabilities:                       |                      |                      |
| Receivables - (increase)  | (1,870,590)          | (1,618,563)          |
| Inventories of supplies - decrease  | -                    | 55,294               |
| Prepaid expenses - decrease (increase)                                      | 19,593               | (204,198)            |
| Tax sale properties - decrease (increase)                                   | 99,987               | (87,224)             |
| Land held for resale - (increase)   | -                    | (228,051)            |
| Payables and accruals - increase (decrease)                                 | 2,334,560            | (1,800,219)          |
| Accrued interest payable - (decrease)                                       | (49,029)             | (12,982)             |
| Deferred revenue - increase   | 138,764              | 706,371              |
| Employee benefits and other liabilities - increase                          | 16,300               | 14,300               |
|   | <b>37,890,056</b>    | <b>31,874,453</b>    |
| <b>Capital Activities</b>   |                      |                      |
| Proceeds on disposal of tangible capital assets Includes Land Held for Sale | 1,807,883            | 2,500,726            |
| Purchase of tangible capital assets   | (33,778,425)         | (18,638,806)         |
|   | <b>(31,970,542)</b>  | <b>(16,138,080)</b>  |
| <b>Financing Activities</b>   |                      |                      |
| Long term debt borrowing proceeds   | 2,188,142            | -                    |
| Long term debt principal repayment  | (1,488,787)          | (1,858,041)          |
|   | <b>699,355</b>       | <b>(1,858,041)</b>   |
| <b>Investing Activities</b>   |                      |                      |
| Increase in investments   | (20,000,000)         | (10,000,000)         |
| (Decrease) increase in cash   | (13,381,131)         | 3,878,332            |
| Cash, beginning of year   | 64,520,849           | 60,642,517           |
| <b>Cash, end of year</b>  | <b>\$ 51,139,718</b> | <b>\$ 64,520,849</b> |

See accompanying notes to financial statements.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### General

The City of Fort St. John (the "City") was incorporated as a Municipality in 1981 under the Municipal Act (Local Government Act), a Statute of the Province of British Columbia. The City's principal activities include the provision of local government services to the residents of the incorporated area. These services include general government, protective, transportation, public health and welfare, environmental development, recreation and culture, and water and sewer utilities.

#### 1. Significant Accounting Policies

The financial statements of the City are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the City are as follows:

##### a. Reporting entity

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all the City's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

###### (i) Consolidated entities

The City does not control any significant external entities and accordingly no entities have been consolidated in the financial statements.

###### (ii) Funds held in trust

The financial statements exclude trust assets that are administered for the benefit of external parties (note 18).

##### b. Basis of accounting

The City follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, and expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

##### c. Government transfers

Government transfers are recognized in the financial statements as revenues in the period the transfers are authorized and any eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability are included in deferred revenue.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 1. Significant Accounting Policies continued

#### d. Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating allowance for doubtful accounts and historical cost and useful lives of tangible capital assets. Actual results could differ from these estimates.

#### e. Financial instruments

The City's financial instruments consist of cash and cash equivalents, receivables, investments, Municipal Finance Authority debit reserve deposits, payables and accruals, accrued interest payable, Municipal Finance Authority debt reserve and long term debt. Unless otherwise noted, it is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximated their carrying values, unless otherwise noted.

#### f. Employee future benefits

Sick leave and other retirement benefits are 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 obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

#### g. 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 taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes may have been included in initial estimates when recording revenue; to the extent that adjustments exceed the initial estimates, they are recognized at the time they are awarded.

#### h. Cash and cash equivalents

Cash equivalents include short-term investments with a term to maturity of 90 days or less from the date of acquisition.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 1. Significant Accounting Policies continued

#### i. Prepaid expenses

Prepaid expenses consist mainly of unexpired insurance premiums and deposits which are amortized over the term of the respective policies or as they are used.

#### j. Non-financial assets

Tangible capital assets and other non-financial assets are accounted for as assets by the City because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the City unless they are sold.

#### k. Deferred revenue

##### User fees and charges

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services performed.

##### Deferred development cost charges (DCC)

The City collects development cost charges (DCC) to pay for a proportionate share of infrastructure related to new growth. In accordance with the Local Government Act, these funds must be deposited into a separate reserve fund. These funds are treated as deferred revenue until such time as the revenue can be recognized.

##### Sponsorships and leases

The City received sponsorship and lease revenue. These revenues are recognized over the term of the agreements. The terms of the agreements range from two to thirty years.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 1. Significant Accounting Policies continued

#### i. Tangible capital assets

Tangible capital assets are recorded at cost, which includes all charges directly attributable to placing the asset in its intended location and condition of use. Interest on debt during the construction period of a capital project is not capitalized. Contributed tangible capital assets are recorded at fair value at the time of donation, with a corresponding amount recorded as revenue. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated lives as follows:

|                         | <u>Useful life - years</u> |
|-------------------------|----------------------------|
| Land improvements       | 80                         |
| Buildings               | 20-50                      |
| Machinery and equipment | 5-20                       |
| Infrastructure          | 30-80                      |
| Water                   | 15-80                      |
| Sewer                   | 10-80                      |

A full year of amortization is claimed in the year of acquisition, providing the asset is in use, and no amortization is claimed in the year of disposal.

#### m. Inventories of supplies

Inventories of supplies include gravel piles and raw gravel material. These inventories held for consumption are recorded at the lower of cost and replacement cost and are measured using Average Weighted Cost. Maintenance, operating and office supplies are not inventoried.

#### n. Land held for resale

Properties available for sale include real estate properties which are ready and available to be sold for which there is a market. They are valued at the lower of cost or expected net realizable value.

#### o. Budget presentation

The budget approved in February 2017 is presented in the financial statements, any subsequent amendments have not been included.

#### p. Appropriated surplus

Certain amounts, as approved by City Council, are set aside in reserves for future operating and capital expenses.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 1. Significant Accounting Policies continued

#### q. Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objective of the standard. The City has presented segmented financial information in Note 21 of the financial statements.

#### r. Future accounting changes

##### PS 3450 - Financial instruments

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal year beginning on or after April 1, 2019, with early adoption permitted.

### 2. Cash

|                      | 2017                 | 2016                 |
|----------------------|----------------------|----------------------|
| Cash and bank        | \$ 2,726,476         | \$ 2,047,765         |
| TD Bank Savings      | 38,458,278           | 16,038,034           |
| Credit Union Savings | 9,954,964            | 46,435,050           |
|                      | <b>\$ 51,139,718</b> | <b>\$ 64,520,849</b> |

### 3. Restricted cash

Cash and investments includes \$4,643,916 (2016 - \$4,392,293) set aside for development cost charges, \$394,391 (2016 - \$382,808) set aside for statutory reserves in the reserve fund and \$81,005,950 (2016 - \$75,776,001) for appropriated surplus in the general fund.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 4. Receivables

|                                       | 2017                 | 2016                |
|---------------------------------------|----------------------|---------------------|
| <b>Trade and other receivables</b>    |                      |                     |
| Due from Federal Government           | \$ 1,170,839         | \$ 507,526          |
| Due from Provincial Government        | 1,929,262            | 1,258,959           |
| General                               | 1,170,490            | 1,869,391           |
| Property taxes receivable             | 5,993,403            | 4,771,753           |
| Utilities receivables                 | 796,751              | 783,211             |
| Due from developers                   | 57,650               | 57,650              |
| <b>Receivables, gross</b>             | <b>11,118,395</b>    | <b>9,248,490</b>    |
| Allowance for doubtful accounts       | (175,550)            | (176,233)           |
| <b>Receivables, net of allowances</b> | <b>\$ 10,942,845</b> | <b>\$ 9,072,257</b> |

### 5. Investments

Investments consist of guaranteed investment certificates and have costs that approximate market values. They have stated interest rates of 2.25%, 2.10% and 2.23% and mature in February 5, 2018, February 7, 2019, and October 11, 2019, respectively.

### 6. Municipal Finance Authority debt reserve deposits and demand notes

The City issues its debt instruments through the Municipal Finance Authority (MFA). As a condition of these borrowings, a portion of the debenture proceeds are withheld by the MFA as a debt reserve fund. The City also executes demand notes in conjunction with each debenture whereby the City may be required to loan certain amounts to the MFA.

The details of the cash deposits and demand notes are as follows:

|                         | Cash<br>deposits | Demand<br>notes | 2017         | 2016         |
|-------------------------|------------------|-----------------|--------------|--------------|
| General Fund Operations | \$ 379,500       | \$ 719,693      | \$ 1,099,094 | \$ 1,016,966 |
| Water Fund Operations   | 39,242           | 87,117          | 126,360      | 297,527      |
| Sewer Fund Operations   | 244,855          | 518,596         | 763,450      | 758,767      |
|                         | \$ 663,597       | \$ 1,325,406    | \$ 1,988,904 | \$ 2,073,260 |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 7. Tax sale properties

|  | Opening<br>balance | Additions | Transfers<br>and<br>redemptions | 2017 | 2016      |
|--|--------------------|-----------|---------------------------------|------|-----------|
| Property acquired for taxes<br>subject to redemption | \$ 99,987          | \$ 36,311 | \$ 136,298                      | \$ - | \$ 99,987 |

### 8. Land held for sale

The City holds land for sale with a net realized value of \$228,051, this property will be listed for sale to outside parties and it is expected that this property will be disposed of in the next twelve months. Tangible capital assets for sale are accounted for at the lower of cost and estimated net realizable value.

### 9. Payables and accruals

|                                    | 2017                 | 2016                 |
|------------------------------------|----------------------|----------------------|
| <b>Trade accounts and accruals</b> |                      |                      |
| Federal government                 | \$ 1,548,935         | \$ 1,330,404         |
| Other government agencies          | 397,073              | 1,175,901            |
| General                            | 8,701,437            | 4,099,784            |
| Payroll and benefits               | 1,341,620            | 905,284              |
| Deposits                           | 4,458,992            | 5,502,125            |
|                                    | <b>\$ 16,448,057</b> | <b>\$ 13,013,498</b> |

### 10. Line of credit

TD Canada Trust has extended a demand operating facility of up to \$10,000,000 which was not used at December 31, 2017 (2016 - \$10,000,000). This facility bears interest at prime rate minus 0.75%.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 11. Deferred revenue

|  | December 31,<br>2016 | Externally<br>restricted<br>inflows | Revenue<br>earned     | December 31,<br>2017 |
|--|----------------------|-------------------------------------|-----------------------|----------------------|
| Pomeroy Sports Centre - sponsorships                 | \$ 76,250            | \$ 225,000                          | \$ (190,000)          | \$ 111,250           |
| Pomeroy Sports Centre - School District #60<br>lease | 1,088,585            | -                                   | (46,654)              | 1,041,931            |
| Development Cost Charges (DCC)                       | 4,392,294            | 251,622                             | -                     | 4,643,916            |
| Other  | 833,910              | 1,133,057                           | (1,234,261)           | 732,706              |
|  | <b>\$ 6,391,039</b>  | <b>\$ 1,609,679</b>                 | <b>\$ (1,470,915)</b> | <b>\$ 6,529,803</b>  |

### 12. Long term debt

The City obtains debt instruments through the Municipal Finance Authority of British Columbia (MFA) pursuant to security issuing bylaws under authority of the Community Charter to finance certain expenditures.

Gross amount of the debt less repayments and actuarial adjustments to date are as follows:

|                         | Gross debt           | Repayments<br>and actuarial<br>adjustments | Net debt 2017        | Net debt 2016        |
|-------------------------|----------------------|--|----------------------|----------------------|
| General Fund Operations | \$ 28,780,049        | \$ 6,754,518                               | \$ 22,025,531        | \$ 20,733,659        |
| Water Fund Operations   | 5,899,965            | 4,030,615                                  | 1,869,350            | 2,231,925            |
| Sewer Fund Operations   | 19,000,132           | 5,368,559                                  | 13,631,573           | 14,465,080           |
|                         | <b>\$ 53,680,146</b> | <b>\$ 16,153,692</b>                       | <b>\$ 37,526,454</b> | <b>\$ 37,430,664</b> |

Current borrowing includes:

| MFA       | Issue date   | Term (yrs) | Maturity     | Interest<br>rate | Refinancing<br>date * |
|-----------|--------------|------------|--------------|------------------|-----------------------|
| Issue 66  | Nov 05, 1997 | 20         | Nov 05, 2017 | 4.82%            | n/a                   |
| Issue 71  | Oct 07, 1999 | 20         | Jun 04, 2019 | 2.10%            | n/a                   |
| Issue 81  | Apr 22, 2004 | 20         | Apr 22, 2024 | 2.40%            | Apr 22, 2019          |
| Issue 85  | Oct 25, 2004 | 20         | Dec 02, 2024 | 2.00%            | Dec 02, 2019          |
| Issue 97  | Apr 19, 2006 | 20         | Apr 19, 2026 | 4.66%            | n/a                   |
| Issue 101 | Apr 11, 2007 | 20         | Apr 11, 2027 | 4.52%            | Oct 11, 2017          |
| Issue 102 | Nov 02, 2007 | 30         | Dec 01, 2037 | 4.82%            | Dec 01, 2017          |
| Issue 103 | Apr 23, 2008 | 30         | Apr 23, 2038 | 4.65%            | Apr 23, 2018          |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 12. Long term debt continued

| MFA       | Issue date   | Term (yrs) | Maturity     | Interest rate | Refinancing date * |
|-----------|--------------|------------|--------------|---------------|--------------------|
| Issue 105 | Apr 21, 2009 | 20         | Jun 30, 2029 | 4.90%         | Jun 03, 2019       |
| Issue 110 | Apr 08, 2010 | 20         | Apr 08, 2030 | 4.50%         | Apr 08, 2020       |
| Issue 118 | Apr 11, 2012 | 20         | Apr 11, 2032 | 3.40%         | Apr 11, 2022       |
| Issue 126 | Sep 26, 2013 | 20         | Sep 26, 2033 | 3.85%         | Sep 26, 2023       |
| Issue 130 | Oct 14, 2014 | 20         | Oct 14, 2034 | 3.00%         | Oct 14, 2024       |
| Issue 133 | Oct 02, 2015 | 20         | Oct 02, 2035 | 2.75%         | Oct 02, 2025       |
| Issue 142 | Oct 04, 2017 | 20         | Oct 04, 2037 | 3.15%         | Oct 04, 2027       |

\* On the refinancing date the City has the option to retire the debt early or refinance the borrowing at a new interest rate.

### Interest and bank charges

|  | 2017                | 2016                |
|--|---------------------|---------------------|
| Long-term debt interest - general operations | \$ 1,140,184        | \$ 1,158,762        |
| Long-term debt interest - sewer utility      | 687,912             | 735,405             |
| Long-term debt interest - water utility      | 257,264             | 279,450             |
| <b>Long-term debt interest</b>               | <b>2,085,360</b>    | <b>2,173,617</b>    |
| Interest on prepayments                      | 9,731               | 7,749               |
| Bank charges and debt funding                | 70,253              | 67,762              |
| <b>Total interest and bank charges</b>       | <b>\$ 2,165,344</b> | <b>\$ 2,249,128</b> |

Repayments on net outstanding debt over the next five years and thereafter are as follows:

|                     |                      |
|---------------------|----------------------|
| 2018                | \$ 2,019,279         |
| 2019                | 2,099,496            |
| 2020                | 2,057,481            |
| 2021                | 2,138,579            |
| 2022                | 2,222,899            |
| 2023 and thereafter | 26,988,720           |
|                     | <b>\$ 37,526,454</b> |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 13. Employee future benefit obligations

The City provides sick leave benefits to active employees and those who retire from the City. Non-vested benefits represent the actuarially determined value of the City's liability for future employee benefits which the City is not contractually obligated to pay upon retirement to an employee, but is instead conditional on future employment.

|                                   | 2017              | 2016              |
|-----------------------------------|-------------------|-------------------|
| <b>Accrued benefit obligation</b> |                   |                   |
| Balance, beginning of year        | \$ 238,600        | \$ 224,300        |
| Non-pension expense               | 30,700            | 30,400            |
| Expected benefit payments         | (14,400)          | (16,100)          |
|                                   | <b>\$ 254,900</b> | <b>\$ 238,600</b> |

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2017.

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligations are as follows:

|   | 2017          | 2016          |
|---|---------------|---------------|
| Discount rates                              | 3.1%          | 3.5%          |
| Expected future inflation rates             | 1.25%         | 1.25%         |
| Expected wage and salary increases          | 1.25% - 3.35% | 1.25% - 3.35% |
| Expected average remaining service lifetime | 13            | 13            |

### Pension

The City of Fort St. John 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, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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 contributions 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 13. Employee future benefit obligations continued

#### **Pension continued**

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 Fort St. John paid \$1,580,651 (2016 - \$1,449,808) for employer contributions while employees contributed \$1,361,092 (2016 - \$1,273,249) to the plan in fiscal 2017.

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 pension 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.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 14. Tangible capital assets

| Cost                                    | Land                 |                      | Land Improvements    |                       | Buildings              | Machinery & Equipment | General Infrastructure | Water Infrastructure | Sewer Infrastructure  | Work in Progress      | 2017 | 2016 |
|---|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|------------------------|----------------------|-----------------------|-----------------------|------|------|
|   | Land                 | Improvements         | Buildings            | Machinery & Equipment | General Infrastructure | Water Infrastructure  | Sewer Infrastructure   | Work in Progress     | 2017                  | 2016                  |      |      |
| Balance, beginning of year              | \$ 17,720,058        | \$ 15,080,361        | \$ 85,976,473        | \$ 20,426,460         | \$ 244,797,787         | \$ 60,613,595         | \$ 58,738,867          | \$ 1,790,977         | \$ 505,144,578        | \$ 480,527,108        |      |      |
| Additions                               | 75,397               | 122,687              | 4,816,352            | 804,595               | 16,876,186             | 3,034,949             | 1,610,239              | 10,077,107           | 37,417,510            | 27,440,470            |      |      |
| Disposals                               | (1,495,562)          | -                    | -                    | (930,324)             | (496,191)              | (24,919)              | -                      | -                    | (2,946,996)           | (2,822,999)           |      |      |
| Reallocation of work in progress        | -                    | 306,098              | 807,329              | 1,258,746             | 121,400                | -                     | -                      | (2,493,573)          | -                     | -                     |      |      |
| <b>Balance, end of year</b>             | <b>16,299,893</b>    | <b>15,509,146</b>    | <b>91,600,154</b>    | <b>21,559,477</b>     | <b>261,299,182</b>     | <b>63,623,625</b>     | <b>60,349,106</b>      | <b>9,374,511</b>     | <b>539,615,093</b>    | <b>505,144,580</b>    |      |      |
| <b>Accumulated amortization</b>         |                      |                      |                      |                       |                        |                       |                        |                      |                       |                       |      |      |
| Balance, beginning of year              | -                    | 1,821,841            | 21,263,783           | 9,824,354             | 52,982,234             | 21,876,221            | 16,506,752             | -                    | 124,275,185           | 116,370,281           |      |      |
| Amortization of tangible capital assets | -                    | 195,650              | 1,854,499            | 1,438,106             | 4,822,302              | 1,113,746             | 1,012,068              | -                    | 10,436,372            | 9,935,531             |      |      |
| Disposals                               | -                    | -                    | -                    | (721,175)             | (335,918)              | (22,553)              | -                      | -                    | (1,079,646)           | (2,030,628)           |      |      |
| <b>Balance, end of year</b>             | <b>-</b>             | <b>2,017,491</b>     | <b>23,118,283</b>    | <b>10,541,285</b>     | <b>57,468,618</b>      | <b>22,967,414</b>     | <b>17,518,820</b>      | <b>-</b>             | <b>133,631,911</b>    | <b>124,275,184</b>    |      |      |
| <b>Net book value, end of year</b>      | <b>\$ 16,299,893</b> | <b>\$ 13,491,654</b> | <b>\$ 68,481,871</b> | <b>\$ 11,018,191</b>  | <b>\$ 203,830,564</b>  | <b>\$ 40,656,211</b>  | <b>\$ 42,830,285</b>   | <b>\$ 9,374,511</b>  | <b>\$ 405,983,182</b> | <b>\$ 380,869,395</b> |      |      |

Included in the above additions are developers contributed tangible capital assets from subdivision development consisting of general infrastructure of \$1,983,040 (2016 - \$7,098,315), water infrastructure of \$268,156 (2016 - \$768,317) and sewer infrastructure of \$287,890 (2016 - \$935,032).

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 15. Accumulated surplus

|  | 2017                  | 2016                  |
|--|-----------------------|-----------------------|
| <b>General Fund Accumulated Surplus</b>      |                       |                       |
| <b>Appropriated Surplus</b>                  |                       |                       |
| General Fund Surplus                         | \$ 66,352,452         | \$ 61,353,921         |
| Water Fund Surplus                           | 11,028,573            | 9,196,589             |
| Sewer Fund Surplus                           | 3,624,925             | 5,225,491             |
|  | <b>81,005,950</b>     | <b>75,776,001</b>     |
| <b>Unappropriated Surplus</b>                |                       |                       |
| General                                      | 1,227,201             | 1,361,574             |
| Water  | 500,000               | 499,008               |
| Sewer  | 500,000               | 500,000               |
|  | <b>2,227,201</b>      | <b>2,360,582</b>      |
|  | <b>83,233,151</b>     | <b>78,136,583</b>     |
| <b>Capital Fund Accumulated Surplus</b>      |                       |                       |
| <b>Reserves</b>                              |                       |                       |
| <b>Investment in Tangible Capital Assets</b> |                       |                       |
| Equity in CA - General                       | 290,750,980           | 272,082,100           |
| Equity in CA - Water                         | 41,063,822            | 38,825,455            |
| Equity in CA - Sewer                         | 34,647,776            | 30,815,892            |
|  | <b>366,462,578</b>    | <b>341,723,447</b>    |
| <b>Reserve Fund Accumulated Surplus</b>      |                       |                       |
| <b>Statutory Reserves</b>                    |                       |                       |
| Sale of City owned land                      | 283,774               | 274,158               |
| Parking Reserve                              | 67,746                | 66,541                |
| Parks Reserve                                | 42,871                | 42,109                |
|  | <b>394,391</b>        | <b>382,808</b>        |
| <b>Accumulated surplus</b>                   | <b>\$ 450,090,120</b> | <b>\$ 420,242,838</b> |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 16. Net municipal property taxes

|  | 2017                 | 2016                 |
|--|----------------------|----------------------|
| Net municipal property taxes   | \$ 31,858,191        | \$ 31,973,797        |
| <b>Add: Requisitions collected on behalf of other taxing authorities</b> |                      |                      |
| Regional District  | 2,820,227            | 3,147,185            |
| Provincial School  | 11,185,965           | 12,053,132           |
| Regional Hospital District   | 3,254,646            | 3,317,318            |
| British Columbia Assessment Authority                                    | 291,667              | 343,341              |
| Municipal Finance Authority  | 1,121                | 1,124                |
|  | 49,411,817           | 50,835,897           |
| Requisitions remitted to other taxing authorities                        | (17,889,814)         | (18,878,825)         |
| <b>Net municipal property taxes</b>                                      | <b>\$ 31,522,003</b> | <b>\$ 31,957,072</b> |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 17. Government transfers

|  | 2017                 | 2016                 |
|--|----------------------|----------------------|
| <b>Unconditional</b>                     |                      |                      |
| Traffic fines                            | \$ 278,550           | \$ 326,713           |
| Climate action revenue                   | 101,052              | 95,927               |
| Peace River Agreement                    | 25,903,893           | 25,493,674           |
|  | <b>26,283,495</b>    | <b>25,916,314</b>    |
| <b>Conditional</b>                       |                      |                      |
| Peace River Regional District            |                      |                      |
| Regional Fire Protection                 | 662,300              | 854,351              |
| Other                                    | 3,000                | 25,750               |
| Community Works Fund agreement - gas tax | 855,695              | 838,509              |
| Gaming revenue                           | 885,994              | 756,551              |
| Federal Canada Day                       | -                    | 5,000                |
| Infrastructure grants                    | 1,411,379            | -                    |
| Capital grants                           | 124,571              | -                    |
| Other                                    | 51,200               | 171,081              |
|  | <b>3,994,139</b>     | <b>2,651,242</b>     |
| <b>Total government transfers</b>        | <b>30,277,634</b>    | <b>28,567,556</b>    |
| Operational                              | 28,741,684           | 28,567,555           |
| Capital                                  | 1,535,950            | -                    |
|  | <b>\$ 30,277,634</b> | <b>\$ 28,567,555</b> |

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 18. Trust funds

The Cemetery Perpetual Care Trust is administered in accordance with the Cremation, Internment and Funeral Services Act. In accordance with PSAB guidelines, the Cemetery Perpetual Care Trust Fund is excluded from the City's financial statements.

|                                      | 2017       | 2016       |
|--------------------------------------|------------|------------|
| <b>Financial assets</b>              |            |            |
| Cash                                 | \$ 273,435 | \$ 273,354 |
| <b>Equity</b>                        |            |            |
| Balance, beginning of year           | 273,354    | 263,539    |
| Care fund contributions              | 4,267      | 9,815      |
| Interest earnings                    | 4,473      | 5,224      |
| Contributions to cemetery operations | (4,473)    | (5,224)    |
|                                      | \$ 277,621 | \$ 273,354 |

### 19. Commitments and contingencies

#### Risk of lawsuits

The City is exposed to lawsuits arising from the ordinary course of operations. Although the outcome of such matters cannot be predicted with certainty, management does not consider the City of Fort St John's exposure to lawsuits to be material to these financial statements.

#### Policing services

The Province of British Columbia and the Federal Government have an agreement with the Royal Canadian Mounted Police to provide police services for various municipalities in the Province. This agreement has a 20-year term expiring March 31, 2032.

#### Non-estimated liability

The City has three properties that have a potential environmental liability, however at this time the City cannot determine the cost.

#### Estimated Environmental Liability

The City has estimated an environmental liability, in regard to a newly acquired property during the year, for \$1,100,000 for subsequent costs to clean up the contaminated site.

## City of Fort St. John

### Notes to the Financial Statements

For the Year Ended December 31, 2017

#### 20. North Peace Leisure Pool

|  | 2017         | 2016         |
|--|--------------|--------------|
| Revenues                                     | \$ (603,386) | \$ (690,274) |
| Transfers from Peace River Regional District | (2,504,324)  | (2,996,421)  |
| Pool - Expenses                              | (3,107,710)  | (3,686,695)  |
|  | \$ -         | \$ -         |

The City of Fort St. John operates the North Peace Leisure Pool for the Peace River Regional District. According to the terms of the existing operating agreement ownership of the facilities remains with the Peace River Regional District, therefore revenues and expenses are excluded from the City's financial statements.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 21. Segmented information

The City of Fort St. John is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. City services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

#### General government

The General Government operations provide the functions of Building Services and Maintenance, Corporate Administration, Finance, Human Resources, Legislative Services and any other functions categorized as non-departmental.

#### Protective services

Protective Services is comprised of four different functions, including the City's Emergency Management Agency, Fire, Police and Building Inspection Services. The Emergency Management Agency prepares the City to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The Fire Department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. The Police Department ensures the safety of the lives and property of Fort St. John citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order, and the prevention of crime. The mandate of the Building Inspection services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community.

#### Transportation

Transportation is responsible for a wide variety of transportation functions such as Transit, Parking, Engineering Operations and Streets. Services provided include infrastructure development and maintenance, traffic control, transportation planning, snow removal and sanding, storm drains, review of land development impacts on transportation, traffic management, and pedestrian issues, on-street parking regulations, including street signs and painting as well as traffic signal timing.

#### Public health and welfare

Public Health and Welfare is comprised of Solid Waste Services and Cemeteries. The Solid Waste Collection and Recycling Operations Section is responsible for the collection of household garbage. The Cemeteries section is responsible for the operation and maintenance of City cemeteries.

#### Environmental development

Environmental Development is responsible for Planning, Economic Development, Land Management and Community Promotion. The mandate of Planning is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and provide a full range of planning services related to zoning, development permits, variance permits, and current regulatory issues.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2017

### 21. Segmented information continued

#### **Environmental development continued**

Economic Development and Community Promotion co-ordinates activities to promote the City and attract investment.

#### **Recreation and cultural**

Recreation and Cultural is responsible for the maintenance, planning and development of all park facilities such as trails, natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment; preserves and enhances green spaces on public lands. Recreation services facilitates the provision of recreation and wellness programs and services. Cultural co-ordinates and leads efforts to foster arts and culture, and work to create a City that is vibrant and people centred.

#### **Sewer Utility**

The Sewer Utility protects the environment and human health from the impacts of liquid wastes generated as a result of human occupation and development in the City.

#### **Water Utility**

The Water Utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the citizens of the City of Fort St. John. The water is for the purpose of domestic consumption and fire fighting.





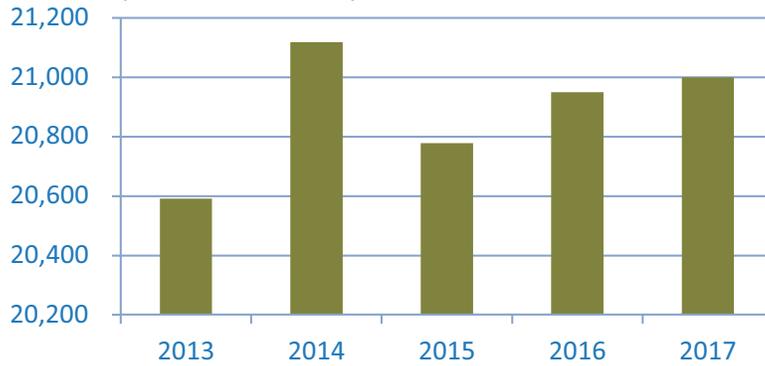


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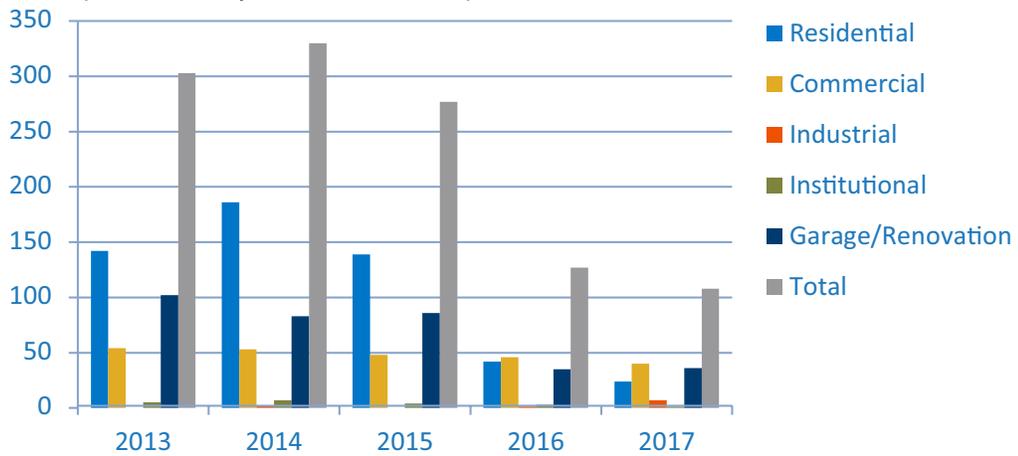
## Population Estimates

(Source: BC Stats)



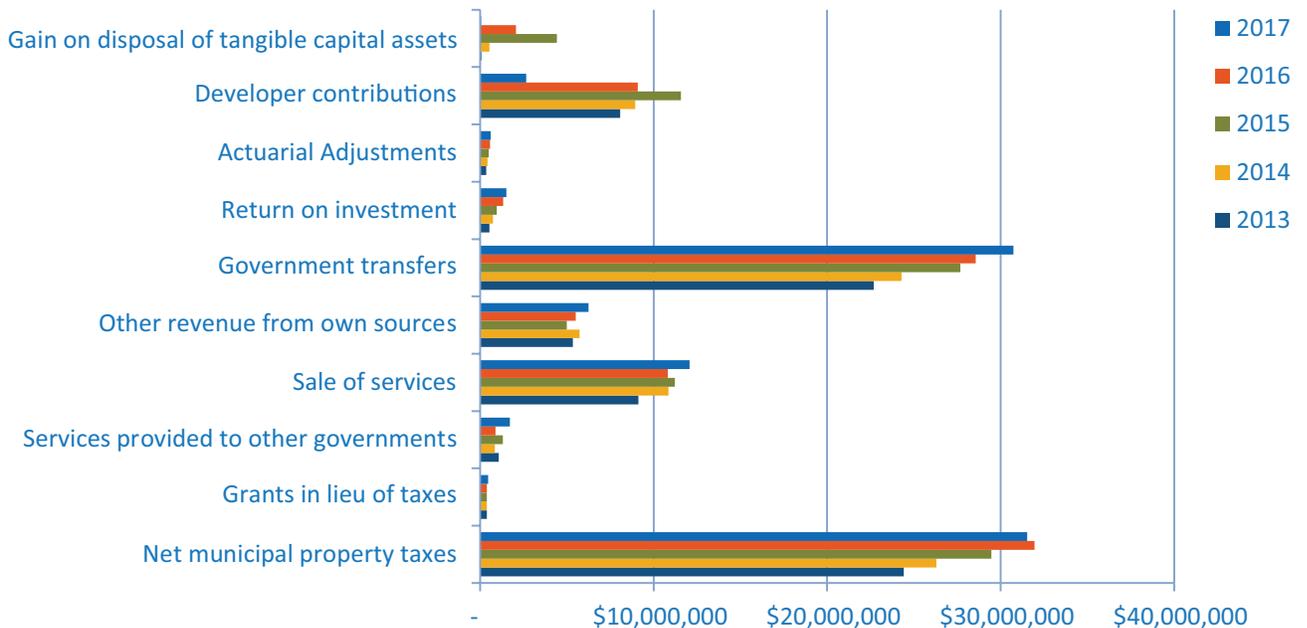
## Number of Building Permits Issued

(Source: City of Fort St. John)



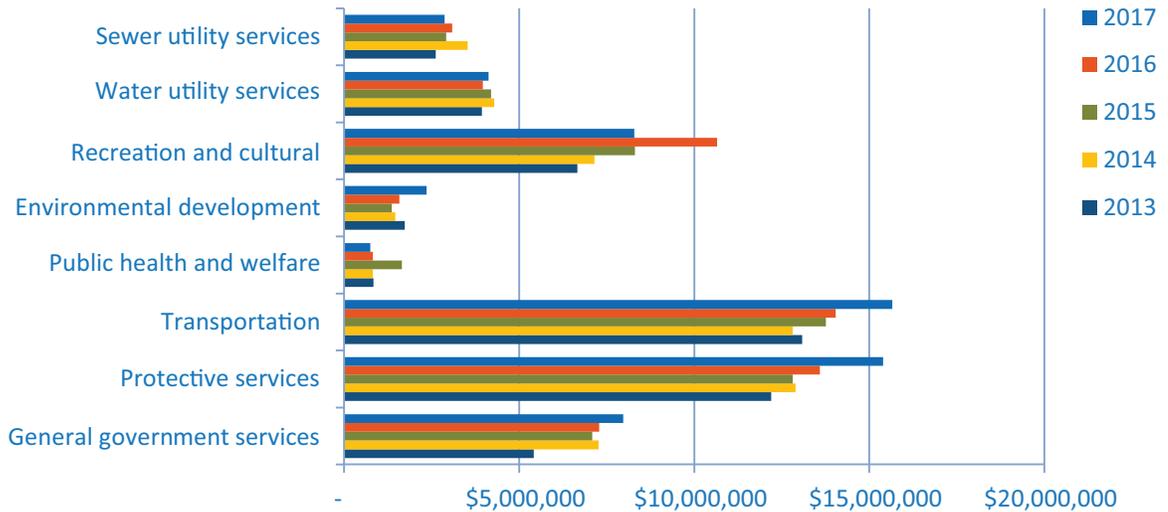
## Total Revenues by Source

(Source: City of Fort St. John)



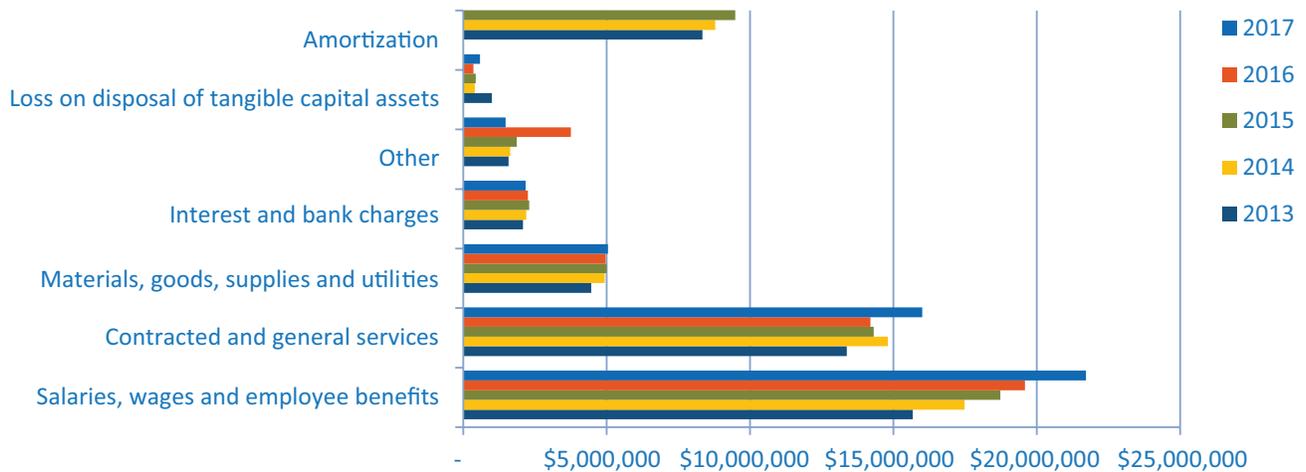
## Total Expenses by Function

(Source: City of Fort St. John)



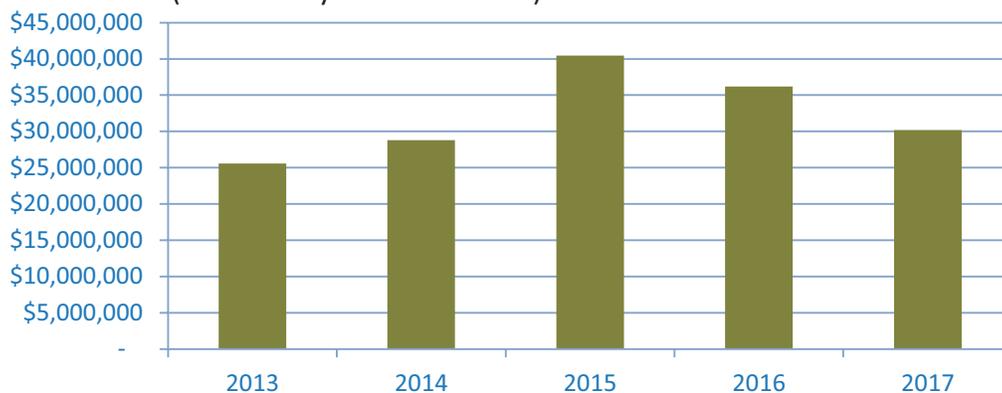
## Total Expenses by Object

(Source: City of Fort St. John)



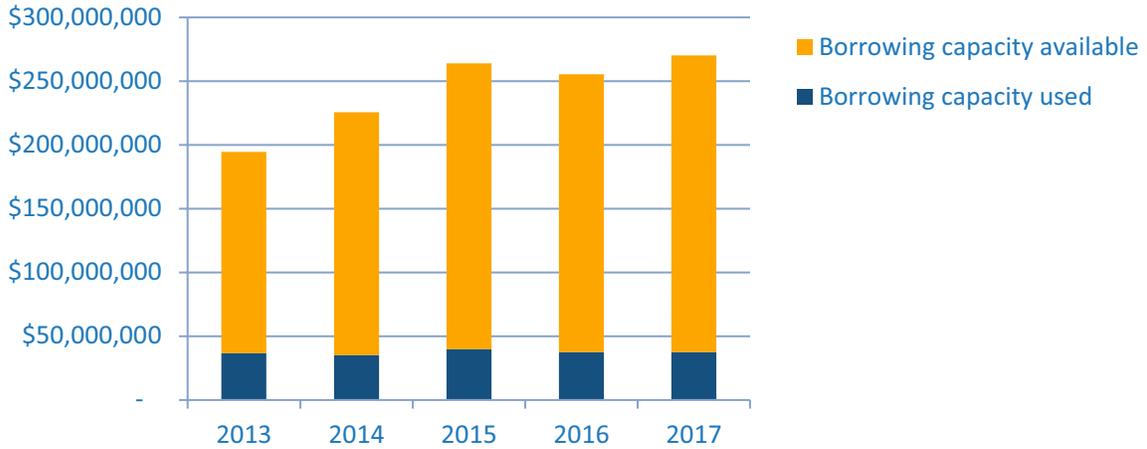
## Annual Surplus

(Source: City of Fort St. John)



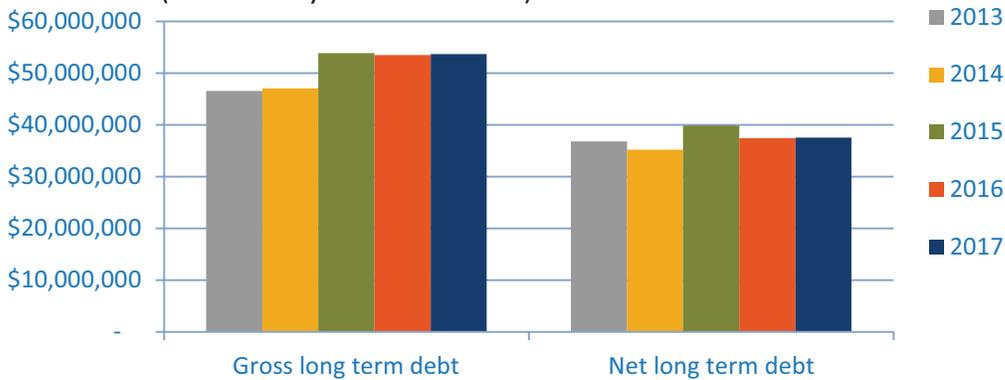
## Legislated Debt Limit

(Source: City of Fort St. John)



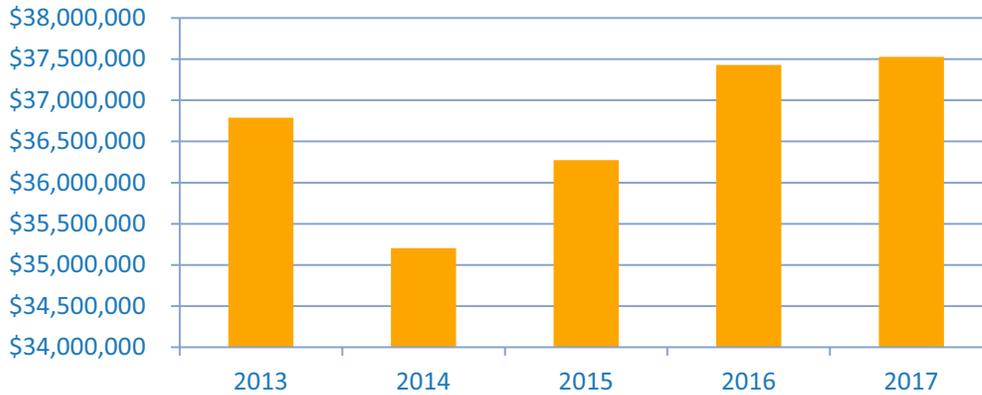
## Long-Term Debt Outstanding

(Source: City of Fort St. John)



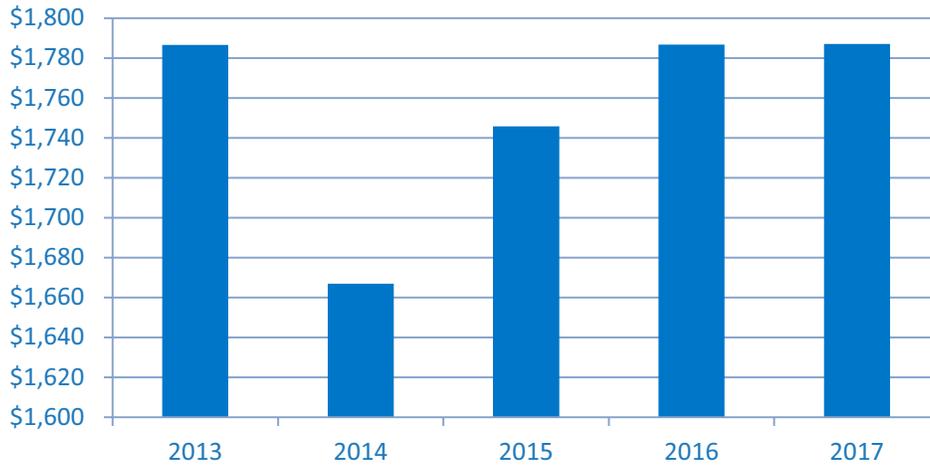
## Long-Term Debt (supported by property taxes)

(Source: City of Fort St. John)



## Per Capita Long-Term Debt

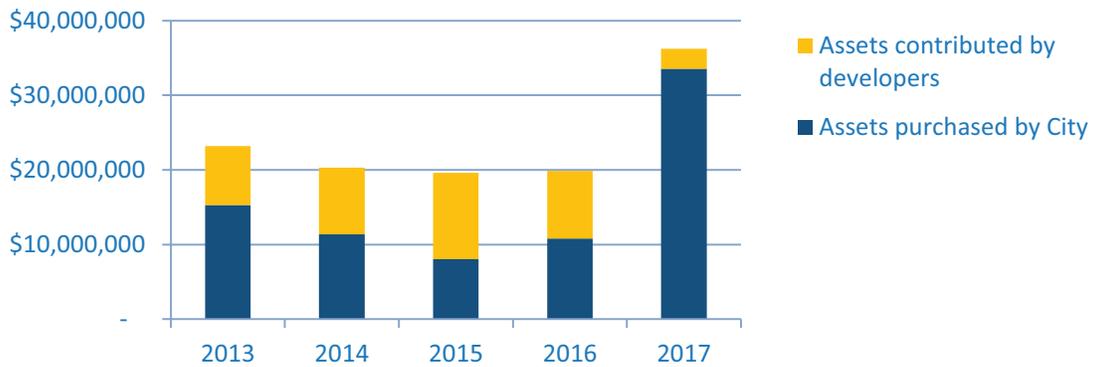
(Source: City of Fort St. John)



## Tangible Capital Asset Additions

(Net of Amortization)

(Source: City of Fort St. John)



## Property Assessments

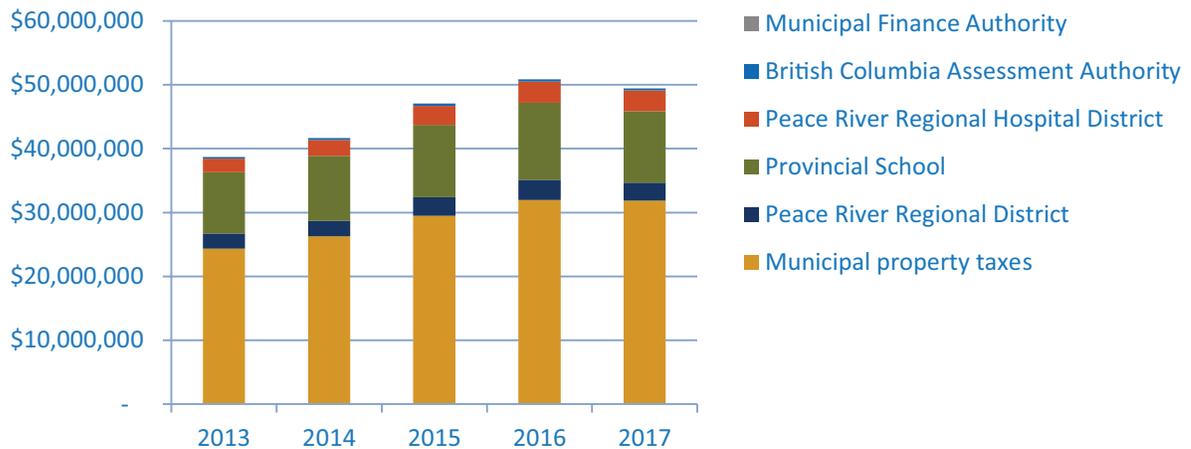
(Net Taxable Values from Revised Roll)

(Source: BC Assessment Authority)



## Property Taxes Collected by Various Authorities

(Source: City of Fort St. John)



## Taxes Collected for Various Authorities

(Source: City of Fort St. John)

|  | 2013              | 2014              | 2015              | 2016              | 2017              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Municipal property taxes               | 24,326,061        | 26,263,577        | 29,483,277        | 31,973,798        | 31,858,191        |
| Peace River Regional District          | 2,415,562         | 2,410,197         | 2,915,564         | 3,147,185         | 2,820,227         |
| Provincial School                      | 9,552,594         | 10,184,820        | 11,345,901        | 12,053,132        | 11,185,965        |
| Peace River Regional Hospital District | 2,117,794         | 2,512,536         | 2,947,718         | 3,317,318         | 3,254,646         |
| BC Assessment Authority                | 272,533           | 294,194           | 327,460           | 343,340           | 291,667           |
| Municipal Finance Authority            | 777               | 856               | 996               | 1,124             | 1,121             |
| <b>Total Current Taxes Levied</b>      | <b>38,685,321</b> | <b>41,666,180</b> | <b>47,020,916</b> | <b>50,835,897</b> | <b>49,411,817</b> |
| Current tax collected (\$)             | 36,681,601        | 39,823,754        | 44,371,651        | 47,088,588        | 45,038,545        |
| Current tax collected (%)              | 94.82%            | 95.58%            | 94.36%            | 92.63%            | 91.15%            |
| Tax arrears beginning of year          | 1,912,422         | 2,153,237         | 1,939,879         | 2,682,667         | 2,297,788         |
| Tax arrears collected (\$)             | 1,285,732         | 1,625,499         | 1,351,020         | 1,633,758         | 592,395           |
| Tax arrears collected (%)              | 67.23%            | 75.49%            | 69.64%            | 60.90%            | 25.78%            |
| <b>Total Tax Collections</b>           | <b>37,967,333</b> | <b>41,449,253</b> | <b>45,722,671</b> | <b>48,722,346</b> | <b>45,630,940</b> |

## 2017 Major Taxpayers

(Source: City of Fort St. John)

| Registered Owner                          | Primary Property | Taxes Levied |
|---|------------------|--------------|
| Louisiana-Pacific OSB Limited Partnership | Manufacturing    | 1,184,044    |
| MT Investments Inc.                       | Miscellaneous    | 699,005      |
| Centeur Properties Limited                | Retail           | 663,296      |
| Avonark Developments Ltd                  | Miscellaneous    | 629,700      |
| NPR GP Inc                                | Miscellaneous    | 560,504      |
| 243045 Alberta Ltd                        | Hotel            | 439,754      |
| Ric Peterson Developments Inc             | Miscellaneous    | 338,078      |
| Wal-Mart Canada Corp., Inc                | Retail           | 334,588      |
| Robert Gardner                            | Miscellaneous    | 320,261      |
| Jordan Enterprises Ltd.                   | Hotel            | 282,259      |
| Macro Industries Inc                      | Miscellaneous    | 270,325      |

## 2017 Permissive Property Tax Exemptions

(Source: City of Fort St. John)

| Name   | Tax Relief     |
|--|----------------|
| FSJ Women's Resource Society   | 2,941          |
| Passivhaus   | 3,035          |
| BC Corporation of the Seventh Day Adventist Church                                   | 4,202          |
| Abbeyfield Houses of FSJ   | 4,439          |
| Fort St. John Community Arts Council (leased property)                               | 6,020          |
| United Pentecostal Church of BC  | 6,108          |
| Trustees of the Congregation of Fort St. John Presbyterian Church                    | 6,225          |
| Peace View Congregation of Jehovah's Witness of FSJ                                  | 7,063          |
| Society for the Prevention of Cruelty to Animals                                     | 8,513          |
| Calvary Baptist Church (Baptist Union of Western Canada)                             | 8,691          |
| Evangelical Free Church of Fort St. John   | 9,346          |
| North Peace Community Resources Society  | 9,959          |
| Fort St. John Senior Citizens Association  | 10,843         |
| President of the Lethbridge Stake of the Church of Jesus Christ of Latter Day Saints | 11,223         |
| Fort St. John MotoX Society  | 11,258         |
| Fort St. John Friendship Society   | 11,525         |
| Royal Canadian Legion  | 11,614         |
| Guru Nanak Sikh Temple and Cultural Society  | 13,033         |
| Peace Lutheran Church  | 13,046         |
| Fort St. John Christian and Missionary Alliance                                      | 14,389         |
| Fort St. John Association for Community Living                                       | 14,410         |
| Salvation Army   | 15,461         |
| New Totem Archery Club Society [City of Fort St. John]                               | 16,581         |
| BC Conference of Mennonite Brethren Church   | 20,623         |
| Evangel Chapel Society   | 21,610         |
| Board of School Trustees (Totem Preschool Lease)                                     | 27,865         |
| North Peace Historical Society   | 32,889         |
| Child Development Centre Society   | 37,735         |
| North Peace Seniors Housing Society  | 45,436         |
| Roman Catholic Episcopal Corporation of Prince Rupert                                | 59,551         |
| Christian Life Centre  | 60,953         |
| North Peace Cultural Society   | 62,526         |
| <b>Total</b>   | <b>589,113</b> |





City of Fort St. John  
10631 100 Street  
Fort St. John, BC V1J 3Z5