



2019 Annual Report

Includes financial statements for the year ended December 31, 2019
City of Fort St. John, British Columbia, Canada



2019 Annual Report

For the fiscal year ended December 31, 2019

City of Fort St. John, British Columbia, Canada

Produced by the Strategic Services and Finance
Departments 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 BC'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. After the 2016 downturn in the economy, our community really stepped up to help each other out, and now we emerge as a stronger community.

The 2018 – 2023 Strategic Plan, aligned with the Sustainable Development Goals for Communities, translates the Official Community Plan into a clear framework of projects and initiative to be undertaken by City staff. 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.

Thank you to Council for the tremendous time and energy you put into your role. The unknown challenges we face as a community are ones that with careful thought and forward thinking we will overcome.

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.

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 Byron Stewart, Councillor Becky Grimsrud, Councillor Gord Klassen, Mayor Lori Ackerman, Councillor Trevor Bolin, Councillor Lilia Hansen, Councillor Tony Zabinsky.

Mayor and Council

Mayor and Council were elected on October 20, 2018, in the General Local Government Election for a 4 year term. The next General Local Government Election will be held on October 15, 2022.

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:

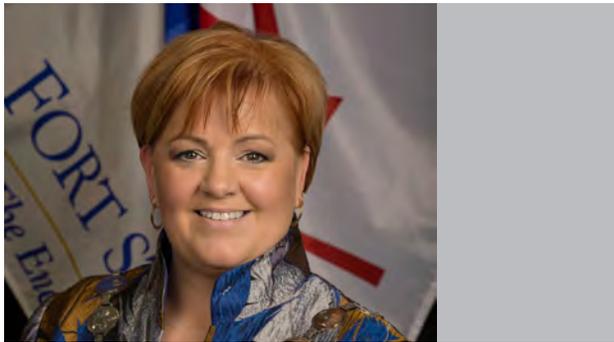
- Committee of the Whole
- Closed Committee of the Whole
- Regular Council
- Closed Council
- Public meetings
- Public hearings

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 recorded viewing at fortstjohn.ca.



Watch live or recorded Council meetings online at fortstjohn.ca



Mayor Lori Ackerman

Mayor Ackerman is serving her third term as the Mayor of the City of Fort St. John BC. In this role, she is not only a steward for the needs of her city, but she is a champion for her citizens on the national stage. She leads with conviction to educate decision-makers on the realities of re-source extraction, our economy and our communities.

With a diploma in Business Management, and a graduate of the Institute of Corporate Directors' Governance Essentials Program, Lori has spent her entire career working to benefit her community. Whether in paid leadership positions for local community groups or as a volunteer, Lori has used her expertise and unparalleled drive to benefit her community.

"It is amazing what you can accomplish if you do not care who gets the credit (Harry S. Truman)," are words to live by for Lori. Where there is a need for a voice to speak for her community, Lori will join, lead or form an organization to raise awareness of the critical issues. She represents Fort St. John on many local, regional and provincial boards and committees. In 2016, Lori was named one of the Top 35 Most Influential Women in BC in BC Business Magazine and in 2019 she was named Energy Person of the Year by the Energy Council of Canada.

Taking her expertise in local government and resource extraction to the international arena, Lori spent three years working with small communities in Peru. Through the Sustainable and Inclusive Communities in Latin America (CISAL) Program, she worked to improve governance, economies, community infrastructure and relations with the mining industry in remote regions of the country.

Lori is a leader, an innovator, a champion, a lifetime-learner, a mom, grandma, partner and friend.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- BC Hydro Site C Community Measures Agreement Monitoring Committee
- BC Hydro Peace Williston Advisory Committee
- BC Hydro Site C Regional and Local Government Liaison Committee
- Caribou Leadership Team
- Community Action Team
- Comprehensive Development Plan Committee
- Emergency Planning Committee – Chair
- Energy Literacy Committee
- First Nations Relations Committee
- National Zero Waste Council - Food Working Group
- North Peace Division of Family Practitioners - CSC
- Northern Development Initiative Trust North East Regional Advisory Committee
- Parcel Tax Review Committee
- Peace River Regional District - Director
- Peace River Regional District North Peace Fringe Area OCP Steering Committee
- RCMP Detachment Oversight Committee and OIC Search Committee
- Resource Municipalities Coalition
- Resource Works Advisory Committee
- Restorative Justice Program
- Rural Fire Protection Agreement and Fire Department Management Committee
- Salvation Army Community Council
- UVIC - Pacific Institute for Climate Solutions Advisory Board



Councillor Trevor Bolin

Councillor Bolin was born and raised in Fort St. John and has been following his dream of serving his community as a Fort St. John City Councillor since 2008.

Trevor is co-owner of RE/MAX Action Realty, owner of Burger King Fort St John, owner of Gateway Esso and developer for The Gateway Plaza.

Trevor has volunteered over the years for many local and provincial not-for-profit groups and boards. Trevor is married to Lori and they have two sons.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2019 Community Awards Committee
- Comprehensive Development Plan Committee
- Energy Literacy Committee
- First Nations Relations Committee
- North Peace Leisure Pool Civic Properties Commission
- RCMP Detachment Oversight Committee and OIC Search Committee
- Rural Fire Protection Agreement and Fire Department Management Committee
- Tourism Fort St. John Board



Councillor Becky Grimsrud

Councillor Grimsrud has resided in the Fort St John area since 2006 and was elected to Fort St John City Council in 2018.

Becky is a career helicopter pilot and has spent her entire career flying a variety of different clients in the Peace region. She has served on several boards in the area including the North Peace Cultural Society, Fort St John Literacy Society, North Peace Seniors Housing Society, Whiskey Jack Nordic Ski Club, and Kin Club of Fort St John.

When she isn't reading, in meetings, or out flying, you can usually find Becky outside enjoying the great outdoors. She enjoys many sports and recreational opportunities, arts, culture, and social events.

Becky is married to Rob, and they have two daughters.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2019 Community Awards Committee
- Emergency Planning
- Energy Literacy Committee
- First Nations Relations Committee
- North Peace Leisure Pool Civic Properties Commission
- Tourism Fort St. John Board
- Youth Advisory Committee



Councillor Lilia Hansen

Councillor Hansen was born and raised in the Peace country and has called Fort St. John home since the early 1970s. She is an Export Advisor for the Province of BC with the Export Navigator program, representing the northeast region. In addition, Lilia is part of the organizing committee for the Spark Women’s Leadership Conference.

At the end of 2018, Lilia stepped down after serving 5 years as the Executive Director of the Fort St. John & District Chamber of Commerce so she could focus full time on council duties. In her past role, she proudly advocated for her community at all levels of government which lead her to run for council. Prior to that, she worked for the RCMP in an administrative role, and the Ministry of Environment.

Her personal business background includes owning an oilfield contracting businesses with her husband, real estate investment, and property management.

Lilia’s passion for community service got her involved with the Sunrise Rotary Club in 2010, and has been recognized for by being awarded Rotarian of Year in 2012 and 2017. She credits her achievements to strong mentors, family support, and those she has worked with.

Lilia has been married to her husband Ron for over 30 years, they have two daughters, and the cutest senior citizen mom.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- BC Hydro GO Fund Committee
- 2020 Community Awards Committee
- Community Bridge (North Peace Community Resources Society)
- Energy Literacy Committee
- First Nations Relations Committee
- RCMP Detachment Oversight Committee and OIC Search Committee
- Seniors
- Welcoming Community Committee



Councillor Gord Klassen

Councillor Klassen grew up in Fort St. John before moving away in 1983 and returning with his family in 1998. Gord served two terms as a Trustee on the School District #60 Board of Education from 2005 to 2011 and has served as a Fort St. John City Councillor since 2011.

Gord graduated with a Bachelor Degree in Religious Education and worked for 25 years as a pastor. He also worked as a support worker with School District #60 for several years. Gord has served his community as Chair of the Fort St. John Hospital Ethics Committee; Chaplain to the Fort St. John Fire Department; an Auxiliary Fire Fighter; Regional Coordinator for Samaritan’s Purse Christmas Shoe Box Project; and Parent Advisory Councils at CM Finch, Bert Bowes and also as PAC President at NPSS.

Gord is married to Sharon; together they have three children and seven grandchildren.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2020 Community Awards Committee
- Energy Literacy Committee
- Federation of Canadian Municipalities (FCM) - BC Regional Caucus
- Federation of Canadian Municipalities (FCM) - Rural Forum
- First Nations Relations Committee
- Fort St. John Public Library Association
- North Central Local Government Association (NCLGA)
- Parcel Tax Review Committee
- Union of BC Municipalities (UBCM) - BC Used Oil
- Union of BC Municipalities (UBCM) - Municipal Insurance Association of British Columbia



Councillor Byron Stewart

Councillor Stewart has lived in Fort St. John since 1974. He has served Fort St. John as a City Councillor since November 2011.

Byron has served as a member of various community boards including the Association for Community Living, Big Brothers and Big Sisters, Fort St. John Mixed Slow Pitch Society and currently serves as a member of North Peace KidSport on the Fort St. John and District Sports Council and once again on the Board for the Fort St. John Association for Community Living.

Byron has a diverse and continuous education in social services, criminology and recreation.

Byron enjoys arts, culture, sport and recreation activities as well as spending time with his friends, family, and beautiful wife, Lisa. Byron has an appreciation for hats, colourful socks, and the sound of people laughing and enjoying life.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2021 Community Awards Committee
- Comprehensive Development Plan Committee
- Emergency Planning
- Energy Literacy Committee
- First Nations Relations Committee
- North Peace Airport Society
- Northern Medical Programs Trust Board and Local Committee
- Sport Celebration Wall Standing Committee
- UNBC North East Regional Advisory Committee
- Youth Advisory Committee



Councillor Tony Zabinsky

Councillor Zabinsky was born in Toronto, Ontario and was raised in Kamsack, Saskatchewan. In his early years in Saskatchewan, he was an Emergency Medical Technician, Commercial pilot, and was a partner in a Men's clothing store in Regina, Saskatchewan. In 1990, Tony moved to BC to start a career in finance. In 1997, Tony and his family were transferred to Fort St John with Scotiabank. After 27 years with Scotiabank, he retired as a Commercial Lending Manager in October 2018.

He has been a leader in a number of organizations including Kinsmen, FSJ Minor Hockey, Chamber of Commerce, North Peace Senior's Housing Society and Northern Lights College Foundation.

Tony is committed to this community that he calls home. He is an avid Saskatchewan Roughrider fan and as well as a die hard Toronto Maple Leaf fan. You will find Tony enjoying the local attractions of the Peace Region, either camping, golfing or river boating.

Tony is married to Gwen and has 3 adult children and has no grandchildren as of yet.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2021 Community Awards Committee
- Energy Literacy Committee
- First Nations Relations Committee
- Northern Development Initiative Trust North East Regional Advisory Committee - Alternate
- Parcel Tax Review Committee
- Peace River Regional District - Director
- Rural Fire Protection Agreement and Fire Department Management Committee
- Sport Celebration Wall Standing Committee

Organization Chart



MAYOR and COUNCIL
The Mayor and six Councillors create the policies, procedures and bylaws that govern how our City functions.

An elected Council consisting of a Mayor and six Councillors govern the City of Fort St. John. Council sets priorities, enacts policies, and makes decisions for the community as a whole. Through British Columbia's *Local Government Act* and *Community Charter*, Council has the authority to establish bylaws and policies to guide the growth, development, and operation of the City, set budgets, and levy taxes to provide services. Council delegates administrative responsibility to the City Manager who oversees City operations.

→ **City Manager**



CITY MANAGER
Dianne Hunter
Primary liaison between staff and Council, oversees and directs all City functions

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.

→ **General Manager of Community Services**

→ **General Manager of Corporate Services**

→ **General Manager of Integrated Services**

→ **Director of Human Resources**

↳ **Manager of Human Resources**

↳ **Manager of Health and Safety**



**GM OF
COMMUNITY
SERVICES**
Moira Green

The Community Services Division 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 three departments – Facilities and Grounds, Recreation and Leisure, and Strategic Services.

→ **Director of Facilities and Grounds**

- ↳ Parks Manager
- ↳ Facilities Manager

→ **Director of Recreation and Leisure Services**

- ↳ Recreation Manager
- ↳ Pool Manager

→ **Manager of Economic Development**



**GM OF
CORPORATE
SERVICES**
David Joy

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

→ **Director of Legislative and Administrative Services**

- ↳ Deputy City Clerk
- ↳ RCMP Support Manager

→ **Director of Finance**

- ↳ Deputy Treasurer

→ **Director of Public Safety and Fire Chief**

- ↳ Deputy Fire Chiefs

→ **IT Manager**



**GM OF
INTEGRATED
SERVICES**
**Victor
Shopland**

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

→ **Director of Planning and Engineering**

- ↳ Planning Manager
- ↳ Manager of Engineering

→ **Director of Public Works and Utilities**

- ↳ Roads Superintendent
- ↳ Utilities Superintendent

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 resourceful, 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 Energy 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

Message from the City Manager

Dianne Hunter

I am pleased to present our 2019 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.

This year, we completed the Let's Talk 100 Street Design Charrette that looked at improvements to the 100 Street Corridor following the replacement of aging underground infrastructure. This construction is scheduled to begin in 2020 and will see a significant investment to revitalize our downtown. Design work on the replacement RCMP Project also began this year with the selection of the Integrated Design Team, and construction is scheduled to begin in 2020.

Our Learning and Development Program, developed through our Human Resources Department, won the Canadian Association of Municipal Administrators' Professional Development Award. The Learning and Development program has several offerings to meet the needs of all employees, including a partnership with SAIT Corporate Training Solutions to allow supervisory employees an opportunity to complete the Supervisor Skills Certificate program.

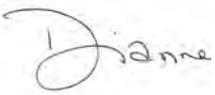
Our work around sustainable energy continues to be recognized around the country. Our passive house demonstration project continues to be an example of how to build to higher energy standards, even in the north. Our micro-hydro project, which produces power from our treated effluent, continues to produce enough energy to power 80 homes. Environmental stewardship continues to be a focus for the City of Fort St. John.

As part of the Site C Community Measures Agreement with BC Hydro, the 50-unit affordable housing apartment was completed. This BC Housing project will offer long-term affordable housing opportunities to residents in our community, and as a bonus, it will be certified Passive House when complete.

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



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 assists Council in determining community priorities and oversees a team of staff delivering the City services that support Council's direction. The City Manager also leads the Executive Management team who direct the various operational divisions. Included in the City Manager's Office are the Human Resources and Health and Safety departments.

The Human Resources Department is responsible for providing advice and services in the areas of compensation, benefits, and employee and labour relations. The primary role is to assist internal departments in identifying human resource needs and to develop creative solutions to be more effective in their delivery of services to the citizens of the City of Fort St. John.

The City of Fort St. John is committed to providing a safe and healthy work environment for its employees, contract workers and visitors to prevent injuries, illnesses, property damage, and damage to the environment. To satisfy this commitment, the City's Health and Safety Department maintains a health and safety program consisting of policies, procedures, equipment, facilities, and other resources designed to protect worker health and safety.



Community Services Division



The Community Services Division 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 three departments – Facilities and Grounds, Recreation and Leisure Services, and Strategic Services.

The Facilities and Grounds Department provides operational, technical, and logistical support to all recreation and leisure services programming and special events. The department includes 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.

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. The department also oversees and maintains the Fort St. John Visitor Centre, providing valuable information and assistance to both local and out-of-town tourists.

Facilitating business development, international investment and site location as well as land acquisitions and assembly for community needs is the responsibility of the Strategic Services Department. The department addresses issues of community sustainability and growth including recruitment and retention and provides the pictures and words to all city internal and external communications, marketing, and public engagement 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.

Corporate Services Division



The Corporate Services Division provides support and guidance across all departments of the City. The division is responsible for tracking the strategic direction of the City and stewardship and direction of finances, information systems, and legislative and administrative services, public safety including fire and emergency services, bylaw enforcement, and RCMP support.

The Finance Department is responsible for maintaining the financial management of the City by administering the corporate budgeting process and accounts, and several financial functions such as municipal taxes, utility invoicing, payables, receivables and asset management.

Legislative and Administrative Services provides legislative and administrative support to Council through the preparation of agendas, minutes and meeting follow-up. Additionally, the department conducts the legislative and legal responsibilities, manages corporate records, and oversees the municipal support staff at the RCMP.

The Fort St. John RCMP is a Post Detachment providing policing services to the North Peace area encompassing approximately 46,700 square kilometres. Supported by 25 civilian staff, the detachment houses a combined 65 police officers from both municipal and provincial funded units who are responsible for responding to calls for service, community education and awareness programs, and investigations.

The Public Safety Department consists of Bylaw Enforcement, Fire Department, and the Emergency Program. Bylaw Enforcement works to ensure community standards are maintained by investigating and enforcing bylaw regulations and standards while providing public education. The Fort St. John Fire Department carries out fire inspection services, fire investigation, public safety and education, as well as municipal support for emergency and disaster preparedness. The Emergency Program plans for emergencies, administers Emergency Support Services as required, and educates the public on emergency preparedness.

The Information Technology Department develops and maintains the information technology infrastructure and supports client workstations and application use. The department supports and encourages innovation and operational excellence by providing leadership, expertise and assistance in the area of Information Technology and Information Systems.

Integrated Services Division



The Integrated Services Division consists of two departments – Planning and Engineering and Public Works, while also managing solid waste collection, transit and handiDART services, and most major construction projects within the City.

The Planning and Engineering Department, including Geographic Information System (GIS) and Building Inspection staff, oversees the permitting process for land use and development within the City. The department oversees business licensing, the review and inspection of new developments and construction projects, and oversees most major capital construction projects within the City. Additionally, the department is responsible for long-term master planning, such as housing, growth strategies, or area plans.

The Public Works Department is responsible for water, sewer and roads including operation, maintenance and repair of the road network, storm water system, and the water and sewer utilities. From street sweeping and snow removal to pothole and traffic signal repair, the department provides the services our residents use daily. The department ensures and distributes safe drinking water and maintains the wastewater collection system ensuring that all federal and provincial regulations are met for the discharge of the treated effluent.





Strategic Plan

The Strategic Plan is a 5-year plan approved by Council. It contains goals, objectives, and tactics that direct all City employees in the work they do.

Our Vision, Mission, and Key Values are statements that guide City Council and staff during the day to day corporate operations of the City of Fort St. John.

Vision

Fort St. John will be a flourishing community, where nature lives, businesses prosper, families are active and diversity is celebrated.

Mission

To facilitate a community that embraces opportunity, diversity, and sustainability. We do this through the development of innovative municipal services.

Key Values

Transparency

– We are committed to share information with citizens

Responsiveness

– We are committed to listen to our citizens and work together

Innovation

– We are committed to lead

Integrity

– We are committed to high ethical and professional standards

Strategic Goals

The Strategic Plan contains five Strategic Goals; under each goal are objectives. This section of the annual report looks at the progress made on each goal and its objectives in 2019.



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.



Goal No. 5

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

Sustainable Development Goals (SDG)

Recognizing the tremendous work the Sustainable Development Goals for Communities do to address challenges faced globally, the City of Fort St. John aligned the Strategic Plan with them. By aligning ourselves with these goals, we can address our local challenges with a global mindset. Think globally, act locally.



Strategic Goal No. 1

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

Why it matters

Community economic development is action by people locally to create economic opportunities that improve social conditions.

The goal is to generate growth, employment and investment opportunities through economic development strategies that reflect the unique character and resources of our community and region.

We will engage with the community to assess the benefits needed to make our community a more liveable city.

We believe it is important to ensure our community is a well-planned and regulated community that provides for managed growth and development.

Related Sustainable Development Goals (SDG)

SDG No. 08 – Promote Sustained, Inclusive and Sustainable Economic Growth, Full and Productive Employment and Decent Work for all

SDG No. 09 – Build Resilient Infrastructure, Promote Inclusive and Sustainable Industrialization and Foster Innovation

2019 Achievements

Develop and implement a 5-year Economic Development Strategy

Work continued on the Industrial Land Strategy, which is scheduled to be presented to Council for adoption in 2020. The Land Acquisition and Disposition Framework was completed in 2019.

The Move Up Here Community Recruitment Program continues to be utilized by local businesses and organizations in the recruitment of employees to Fort St. John. The City has placed several ads in various industrial and provincial publications promoting the benefits of moving to Fort St. John.

The Forge, a partnership between the Community Development Institute at UNBC and the City of Fort St. John, continued various research-based projects while working on the development of a Social and Economic Development Framework that will be presented to Council for adoption in 2020.



Develop a Social Policy Framework

Following the completion of several background documents in 2018, such as the Community Profile, Your Voice Community Survey, and Community Indicators Program, work continued on the development a Social Policy Framework, which is planned to be released in 2020.

The Social Policy Framework, developed by the University of Northern British Columbia's Community Development Institute - The Forge, will provide the foundation as the City works with residents and other organizations toward a specific set of social goals for the entire community.

Engagement activities began on the creation of a community foundation and will continue into 2020.

Develop a Tourism Plan

Engaging with the Fort St. John Tourism Society as a key stakeholder, work is scheduled to begin on a Tourism strategy in 2020 with the development of a tourism master plan, sport tourism and partnership policy, and the feasibility study for a new Visitor Information Centre.

Fort St. John is preparing to host the 2020 BC Winter Games in February 2020 that will bring over 1,500 athletes, coaches and officials to the city for four-days of competition.

Work with the federal and provincial governments to provide financial sustainability for resource communities

Due to ongoing provincial policy updates, we paused working on creating a policy on land development within Agricultural Land Reserve areas in the City. This work will be re-evaluated in 2021.

In partnership with BC Hydro and BC Housing, the 50-unit Passive House standard Apartment building was completed and opened for BC Hydro Employees and community members as affordable housing.

In 2019, work on a historical manual for the Peace River Agreement and the formation of the Peace River Legacy Agreement was completed and will be released in 2020.

Support sustainable resource communities

Work began in 2019 to define the scope of a heritage, art, and cultural plan and develop steps going forward. In 2020, a variety of research projects will be conducted to begin to develop a strategy.





Strategic Goal No. 2

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

Why it matters

We believe our community should take a leadership role to raise awareness of energy options, invest in energy efficient buildings and demonstrate green energy sources in our operations.

As local leaders we will integrate climate change adaptation and mitigation strategies in order to protect our community. In addition, we continue to recognize the critical importance of providing access to clean water and sanitation, solid waste management and recycling.

Urban planning plays a major role in waste reduction and food security through both private and public initiatives.

Related Sustainable Development Goals (SDG)

SDG No. 06 – Ensure Availability and Sustainable Management of Water and Sanitation

SDG No. 07 – Ensure Access to Affordable, Reliable, Sustainable and Modern Energy

SDG No. 13 – Take Urgent Action to Combat Climate Change and its Impacts

2019 Achievements

Promote and demonstrate Energy Literacy and Fort St. John Energy Capital Branding

Work continued to define and develop the Energy Capital Brand, which will be presented in 2020.

Staff promoted various City of Fort St. John initiatives that demonstrate Energy Leadership such as the Passive House and Micro-Hydro project.

An Energy Literacy Plan was implemented based on current events, community and resource municipal needs, and the relationships with our industrial and membership-based partners.

We continued to advocate against the proposed changes to BC Hydro's Net Metering Service policies and agreements.

Develop and promote policies focused on food security

Research was undertaken for the development of a food security plan beginning with an audit of existing planning and policies regarding food security. This work will be continued into 2020.

Provide access to sanitary sewer and clean water

After presenting a Long-Term Water Supply Plan to Council in late 2018, engineering began on projects to ensure the plan are implemented. Projects are scheduled to begin in 2020.

Work continued on the Water Recovery Facility project and is expected to open in 2020.

Research and develop sustainable strategies to divert solid waste from landfills

Staff continued with community recycling education supplemented with additional inspections and bylaw enforcement.

The City maintains an active membership in the Net Zero Waste Council, which allows the City to network nationally while sharing and developing knowledge regarding waste prevention.

In 2020, work will begin on a Solid Waste Diversion plan.





Strategic Goal No. 3

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

Why it matters

Ensuring access to clean water, sanitation, safe streets and care of public facilities and assets is a key Council responsibility. Master Plans, quality control and continuous improvements are all aspects of good governance, principles-based urban planning and fiscal sustainability.

Rapid growth has led to a need to plan for these services into the future. We are responsible for improving road safety and to provide our citizens with safe, green public spaces as well as facilities that support an active and inclusive lifestyle. Our plans are built through public participation. It is our citizens' expectation that these plans which they built will be implemented in a fiscally prudent and efficient manner.

A healthy workplace ensures we have the human resources needed to grow and manage our physical assets and our community.

Related Sustainable Development Goals (SDG)

SDG No. 06 – Ensure Availability and Sustainable Management of Water and Sanitation

SDG No. 11 – Make Cities and Human Settlements Inclusive, Safe, Resilient and Sustainable

2019 Achievements

Ensure physical assets support the growing community in an affordable and sustainable manner

The Integrated Design Team for the replacement RCMP Detachment construction project was selected and began design work, with construction scheduled to begin in 2020.

Work on an Urban Forest Strategy began and is expected to be released in 2020. In addition, various asset management plans are under development and expected to be presented to Council for adoption throughout 2020.

The 2019 Capital Plan addressed a number of improvements, upgrades and new facilities to support the community. In partnership with the District of Taylor and Peace River Regional District, engagement activities started to plan for a replacement indoor pool facility.



Ensure administrative processes and digital assets support the growing community in an affordable and sustainable manner

Work on the Financial Policy Framework was completed in 2019, with Council adopting the framework in late 2019. This suite of ten financial policies has been designed and structured to develop principles that guide, support, and respect the direction of the community so that taxpayers can benefit from stable, equitable and affordable property taxation while at the same time providing high-quality services.

A privacy management policy was developed and included in the Records Management Training Program, as was an improved Cyber Security Program. Development of a Business Continuity Plan will begin in 2020.

Ensure human assets support the growing community in an affordable and sustainable manner

Human Resources developed an internal Learning and Development Program that won a Canadian Association of Municipal Administrators award in 2019, this program will continue to be offered in future years.

Work on a multi-phased Health and Safety Plan began in 2019 and will continue in future years. Developed a succession plan program and began its implementation.





Strategic 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

Why it matters

Council believes comprehensive policies should be developed to address the challenges faced by communities. Council is in a leadership position to facilitate partnerships between the City and other public organizations.

Council has been a strong advocate of partnerships and working in collaboration with others to ensure the needs of the community are met in a sustainable and cohesive manner.

We believe no community is an island onto itself and recognizes the need to work collaboratively with other international communities and to be part of the international municipal movement. We are ready and willing to take a seat at the global table.

Related Sustainable Development Goals (SDG)

SDG No. 17 – Strengthen the means of Implementation and Revitalize the Global Partnerships for Sustainable Development

2019 Achievements

Support partnerships with international communities around sustainable development

Representatives from the City of Fort St. John travelled to Peru in the Fall of 2019 as part of the Federation of Canadian Municipalities Sustainable and Inclusive Communities in Latin America (CISAL) program. This trip focused on transition planning and initiatives to the newly elected Council and women leadership skills. A final report outlining the City's contributions to the CISAL program will be presented to Council in 2020.

Strengthen relationships with First Nations communities

Council directed staff to install a flag pole at City Hall reserved for use by local First Nations. Work on a Memorandum of Understanding between the City of Fort St. John and Doig River First Nations was undertaken with the MOU scheduled to be signed in 2020.

The City, in partnership with Shell Canada, held the first annual Moose Hide Walk to take a stand to end violence against women and children. Several visibility projects with the Blueberry River First Nation and Doig River First Nation were installed around the community, or are under development.

Collaborate on a Sub-Regional Comprehensive Development Plan with Area C

Comprehensive development of this plan is postponed until the Peace River Regional District's North Peace Fringe Area Official Community Plan is adopted.

Continue to develop partnerships with agencies that provide education, health and public safety services

In 2019, we continued working with the School District 60 to develop a Joint Use Agreement for recreation that will formalize the use of recreational facilities.

The Provincial Government announced a Nursing School in Fort St. John in partnership with Northern Health, University of Northern British Columbia, and Northern Lights College.

Actively participate in local government and professional associations at national, provincial and regional levels

Council and staff continue to actively participate in local government and professional associations at various levels including the Federation of Canadian Municipalities, Canadian Association of Municipal Administrators, International Association of Public Participation, Union of BC Municipalities, Local Government Management Association of BC, and the North Central Local Government Association.





Strategic Goal No. 5

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

Why it matters

A successful and vibrant downtown with a mix of opportunities to live, work, learn and play is a community's most important amenity and essential to attracting and maintaining residents. The downtown is also key to sustaining a long-term, vibrant and diverse economy.

The citizens want a socially and economically vibrant downtown. It is critical to move from goals to action in order to realize this vision.

This goal supports the community's passion and commitment to improving its downtown.

Related Sustainable Development Goals (SDG)

SDG No. 11 – Make Cities and Human Settlements Inclusive, Safe, Resilient and Sustainable

2019 Achievements

Implement and Monitor the Downtown Action Plan

A Design Charrette titled, Let's Talk 100 Street, took place in 2019 that looked at improvements to 100 Street following the replacement of aging underground infrastructure. Construction is scheduled to begin in 2020, starting with off-site improvements and intersection upgrades at 96 Avenue and 100 Street.

As part of the Let's Talk 100 Street project, a 100 Street parking study was conducted in 2019 to build off the initial parking study completed by staff in 2018. A full downtown parking study will be completed in 2021.

In 2019, the Zoning Bylaw was updated, following adoption of the Official Community Plan, and work on implementing the Vacant No More plan continued.

The Lands Acquisition and Disposition Framework was developed and adopted by Council. This framework will be utilized in future years to ensure the City maintains adequate land holdings to ensure the effective delivery of services.



Financial Conditions Indicators



The City of Fort St. John is always looking for independent third-party measures to assess our financial conditions. The Financial Conditions Indicators program was developed jointly by the Province of Nova Scotia, the Nova Scotia Federation of Municipalities and the Association of Municipal Administrators Nova Scotia.

Through 14 key indicators, it assesses the municipality’s risk and allows Fort St. John to accurately view our financial performance by providing an easy to understand snapshot of our strengths and areas where we may need to focus more attention. The indicators are split into three dimensions: Revenue, Budget, and Debt and Capital.

The Revenue Dimension brings together a series of indicators to assess a municipality’s revenue sources. A strong revenue base should have at least some growth to keep pace with the rising cost of services. It should also be broad, avoiding an over-reliance on provincial or federal transfers, a single large account, or one type of assessment. A well managed revenue stream will also keep the number of unpaid accounts to a minimum.

The Budget Dimension includes several indicators to assess the strength of a municipality’s budgeting process. This includes preparing and following balanced budgets, and ensuring there are sufficient funds on hand to pay expenses. Municipalities should also strive to efficiently provide municipal services while maintaining a balance between tax burden and income in the community.

The Debt and Capital Dimension includes indicators to assess the strength of a municipality’s longer term financial planning. A municipality with a strong capital planning process makes regular investments in infrastructure as existing equipment and facilities age, and maintains funds in reserves for upcoming capital projects and unforeseen financial difficulties. A strong municipality will also borrow funds for investment in capital projects without exceeding a prudent and affordable level of debt.

Revenue Dimension	
Reliance on transfers	35.32% (High)
Uncollected taxes	6.80% (Low)
3-year change in tax base	-5.30% (High)
Commercial assessment	30.49% (Low)
Reliance on a single account	0.79% (Low)
Overall Assessment	11 (Low)

Budget Dimension	
Residential tax burden	2.3% (Low)
Deficits in the last 5 years	1 (Moderate)
3-year budget accuracy	0.98% (Low)
Liquidity	4.76 (Low)

Debt and Capital Dimension	
Debt service	5.32% (Low)
Outstanding debt	0.93% (Low)
Infrastructure Lifecycle	74.43% (Low)
Capital Investment	335% (Low)
Reserves	144% (Low)

Low Risk (10 - 14 Financial Conditions Indicators meet threshold)
Moderate Risk (8 or 9 Financial Conditions Indicators meet threshold)
High Risk (7 or less Financial Conditions Indicators meet threshold)

Revenue Dimension

Reliance on Transfers

Reliance or dependency on another level of government to provide funding to meet the service needs of a municipality can limit a Council’s autonomy in making decisions or limit the level of services provided.

Transfers from other Governments	\$29,963,250
Total Revenue	\$84,828,385

2019 Assessed Risk **35.32% (High)**

Risk Thresholds

- Low** Less than 15%
- Moderate** 15% - 20%
- High** Greater than 20%

Uncollected Taxes

Municipalities have a number of tools at their disposal to ensure that property taxes are paid. Failure to collect tax revenue can significantly impact actual revenue, cash flow and the ability to provide services.

Total taxes billed but not paid	\$3,406,427
Total taxes billed this year	\$50,085,227

2019 Assessed Risk **6.80% (Low)**

Risk Thresholds

- Low** Less than 10%
- Moderate** 10% - 15%
- High** Greater than 15%

3-year Change in Tax Base

The cost to deliver municipal services increases year over year. If a municipality’s tax base does not grow, Council will need to seek ways to raise revenue or reduce expenditures to maintain service levels.

Change in tax base between 2019 and 2017	-\$202,609,555
Tax base 2017	\$3,834,468,606

2019 Assessed Risk **-5.30% (High)**

Risk Thresholds

- Low** Equal or above CPI % change
- Moderate** Below CPI % change
- High** Negative growth

Commercial Assessment

Commercial tax rates are generally higher than residential tax rates and are a key source of revenue for municipalities. A low percentage may indicate a weaker tax base and could be a sign of low economic activity.

Value of commercial assessment	\$1,107,204,970
Total assessment	\$3,631,859,051

2019 Assessed Risk **30.49% (Low)**

Risk Thresholds

- Low** Greater than 25%
- Moderate** 15% - 25%
- High** Less than 15%

Reliance on a Single Account

If the municipality is reliant on a single employer or institution for a large portion of their revenue, closure or downsizing could pose a significant threat to the viability of the municipality.

Assessed value of largest property	\$28,751,000
Total assessed value	\$3,631,859,051

2019 Assessed Risk **0.79% (Low)**

Risk Thresholds

- Low** Less than 10%
- Moderate** 10% - 15%
- High** Greater than 15%

Budget Dimension

Residential Tax Burden Ratio

Tax burden highlights the tax room used by a municipality. A higher percentage may indicate that residents do not have the income to support a tax increase.

Average residential tax bill	\$2,700
Average Household Income*	\$116,000

2019 Assessed Risk **2.3% (Low)**

**used \$107,091 (Statistics Canada 2016) x 2% inflation per year*

Risk Thresholds

Low Less than 4%

Moderate 4% - 6%

High Greater than 6%

Deficits in the Last 5 Years

Municipalities in BC are not permitted to budget for a deficit must repay any deficits out of the following year's tax levy. Multiple deficits in a short period may indicate a reduced ability to provide municipal services.

Number of deficits in the last 5 years	1
2019 Assessed Risk	1 (Moderate)

Risk Thresholds

Low None

Moderate One

High More than one

3-year Budget Accuracy

A large variance could indicate difficulty planning and executing budgets. Three years are used to ensure that the ratio is based on regular budget performance, not a single extraordinary event.

Sum of surpluses and deficits over the past 3 years	\$1,777,607
---	-------------

Total expenditures for those 3 years	\$181,670,536
--------------------------------------	---------------

2019 Assessed Risk **0.98% (Low)**

Risk Thresholds

Low Less than 4%

Moderate 4% - 8%

High Greater than 8%

Liquidity

Liquidity measures whether a municipality is maintaining enough cash on hand to pay its bills. If a municipality does not maintain sufficient liquid assets it could indicate a cash flow problem.

Short-term assets	\$109,672,898
Short-term liabilities	\$23,033,531

2019 Assessed Risk **4.76 (Low)**

Risk Thresholds

Low Greater than 1.5

Moderate 1 - 1.5

High Less than 1

Debt and Capital Dimension

Debt Service

Long-term borrowing to finance capital projects is an important part of sound financial management. However, high debt service costs limit the funds available for other municipal expenses.

Principal and interest paid on long-term debt	\$2,920,396
<hr/>	
Total own source revenue	\$54,855,135
2019 Assessed Risk	5.32% (Low)

Risk Thresholds

- Low** Less than 10%
- Moderate** 10% - 15%
- High** Greater than 15%

Outstanding Debt

Municipalities must balance the need for new infrastructure with the community's ability to pay for new assets. A high outstanding debt ratio may limit the ability to borrow and could overburden future budgets with debt servicing costs.

Total outstanding long-term debt	\$33,795,968
<hr/>	
Total tax base	\$3,645,475,064
2019 Assessed Risk	0.93% (Low)

Risk Thresholds

- Low** Less than 25%
- Moderate** 25% - 50%
- High** Greater than 50%

Infrastructure Lifecycle

A low percentage indicates that a municipality's infrastructure is approaching the end of its useful life and significant investment will be required to replace the assets.

Net book value of all capital assets	\$447,826,469
<hr/>	
Total original cost of all capital assets	\$601,693,666
2019 Assessed Risk	74.43% (Low)

Risk Thresholds

- Low** Greater than 50%
- Moderate** 35% - 50%
- High** Less than 35%

Capital Investment

Municipalities can expect replacement costs to be higher than the original cost of the assets. If the rate of depreciation is faster than the rate a municipality is investing in its assets then the community will face significant capital investment in the future.

Annual investment in capital assets	\$40,991,087
<hr/>	
Annual depreciation on capital assets	\$12,234,836
2019 Assessed Risk	335% (Low)

Risk Thresholds

- Low** Greater than 150%
- Moderate** 100% - 150%
- High** Less than 100%

Reserves

Reserves are an indication of a municipality's financial planning. If a municipality has healthy operating and capital reserves it is prepared for unexpected difficulties, and is planning to replace or improve its existing assets.

Total operating and capital reserves	\$88,820,814
<hr/>	
Total expenditures	\$61,837,717
2019 Assessed Risk	144% (Low)

Risk Thresholds

- Low** Greater than 40%
- Moderate** 30% - 40%
- High** Less than 30%

Awards and Accomplishments



Corporate

2019

Canadian Association of Municipal Administrators - Professional Development Award

2017

Clean Energy BC - Community of the Year

2016

Communities in Bloom - 4 Blooms with special mention to the North Peace Museum

Communities in Bloom - Environmental Action Award

2010

BC Hydro PowerSmart Excellence Award - Sustainable Communities - Finalist

SolarBC - Solar Community of the Year



Passive House Project

2017

LEED Platinum Certification

2016

NCLGA Sustainability Award

Canadian Green Building Award - British Columbia

Northern BC Commercial Building Awards

Wood *WORKS!* BC - Community Recognition Award

UBCM Community Excellence Honourable Mention

2015

PHIUS Certification



Micro Hydro Project

2017

Canadian Association of Municipal Administrators - Environmental Award

2016

Association of Consulting Engineering - Award of Merit
NCLGA Sustainability Award

UBCM Community Excellence Honourable Mention



Community Engagement

2013

IABC Canada - Silver Leaf Multi-Audience Communication - "Let's Talk Site C"

IABC Canada - Silver Leaf Community Relations - "Let's Talk Site C"

IABC Canada - Gold Quill Award of Merit 2 Multi-Audience Communication - "Let's Talk Site C"

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, 2018. This is the City's fourth 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

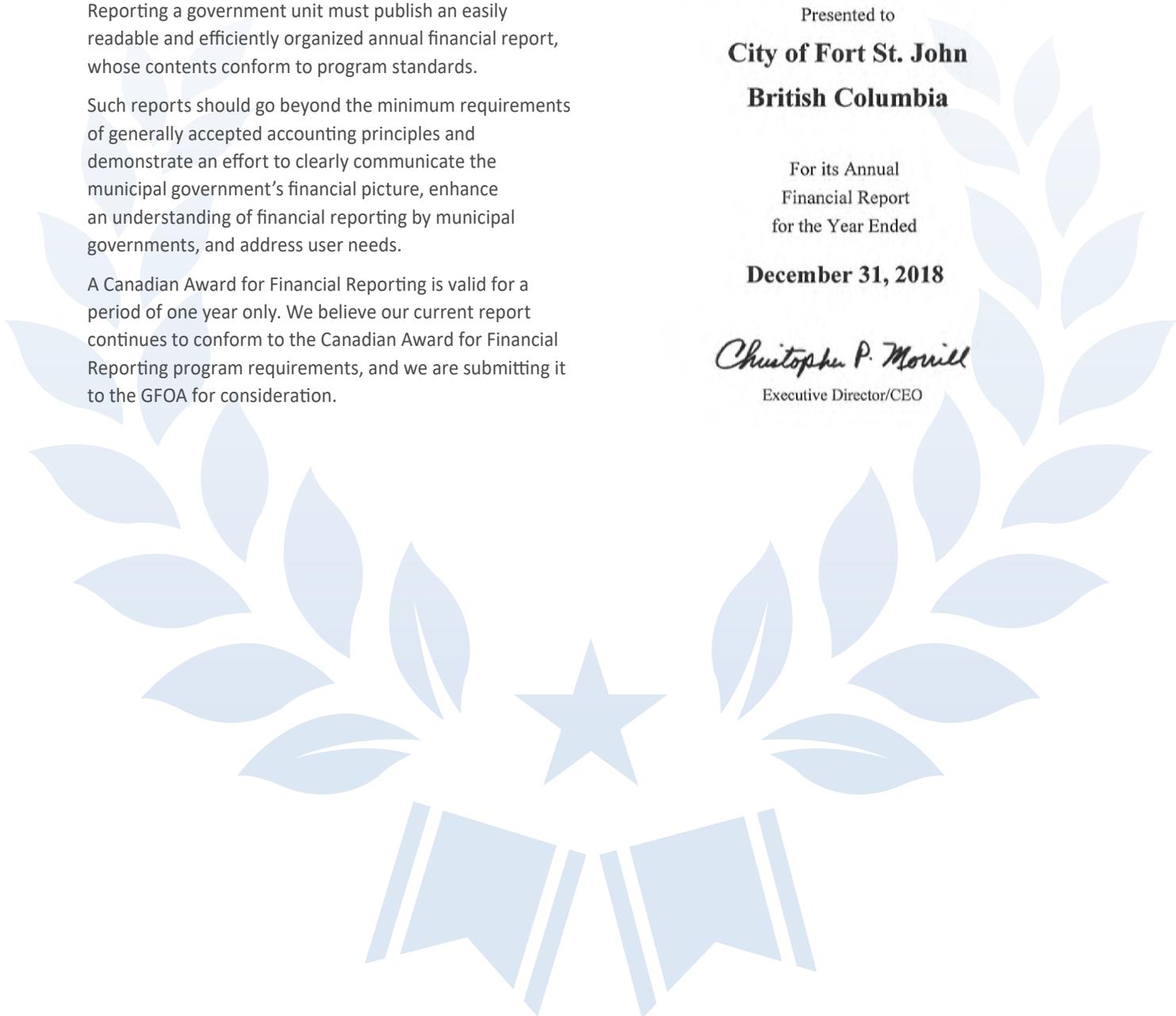
**City of Fort St. John
British Columbia**

For its Annual
Financial Report
for the Year Ended

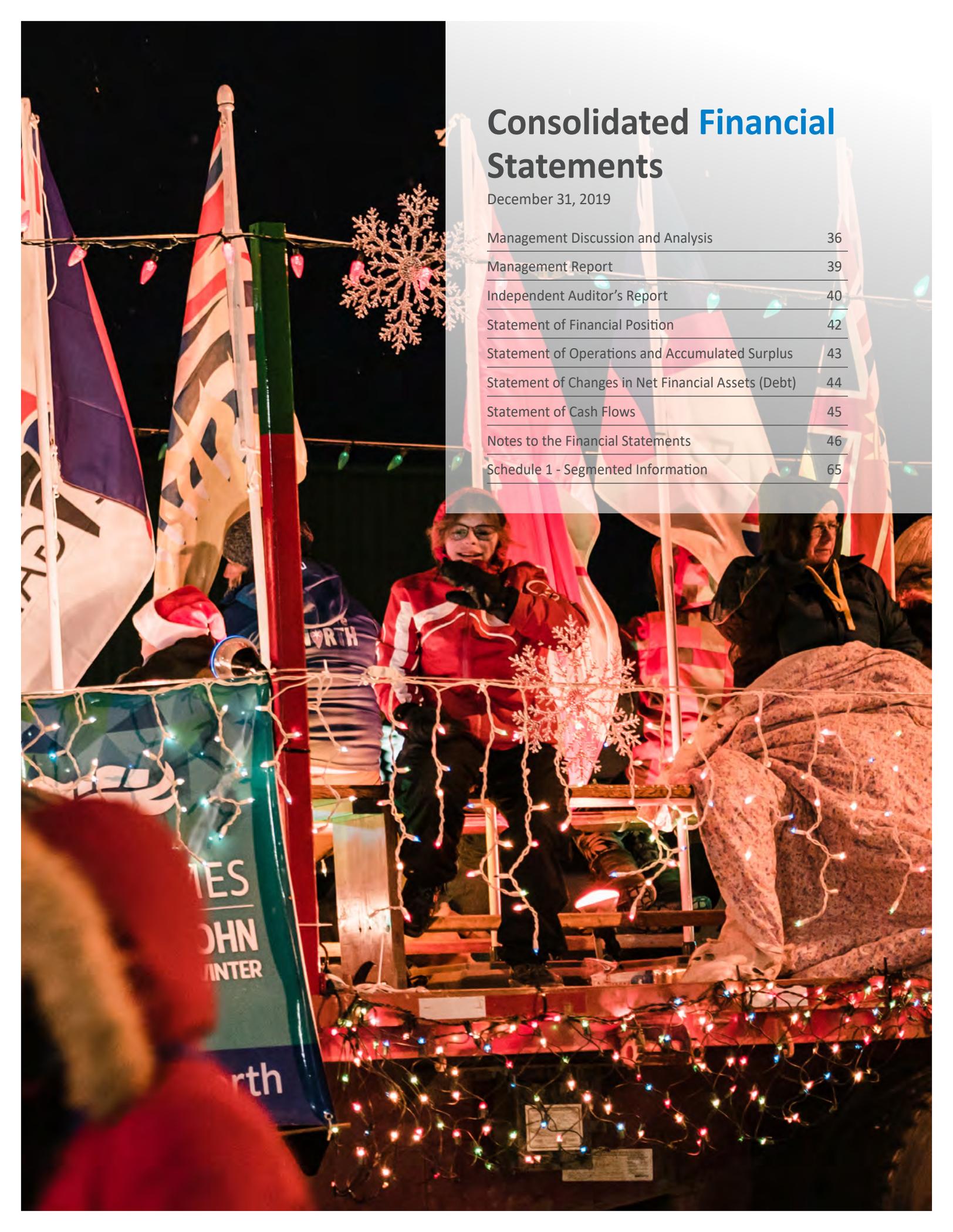
December 31, 2018

Christopher P. Morill

Executive Director/CEO







Consolidated Financial Statements

December 31, 2019

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Management Discussion and Analysis

Financial Overview

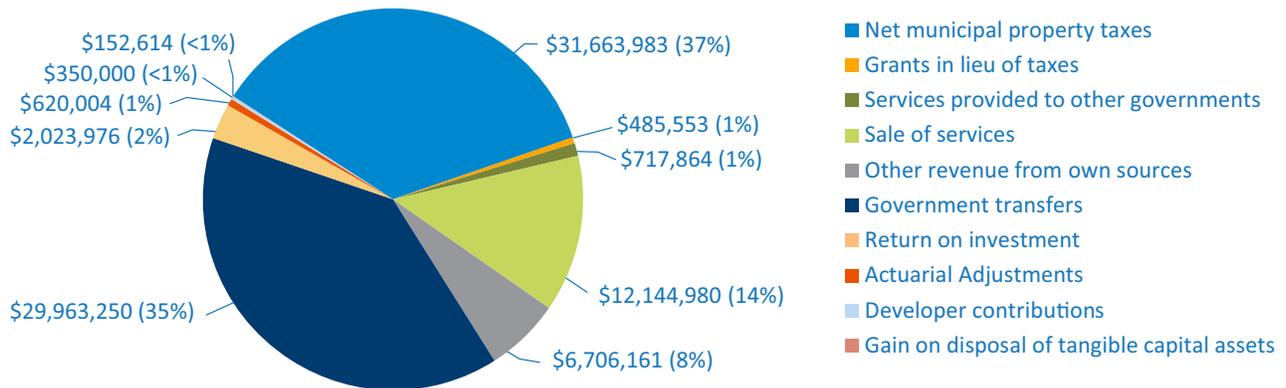
Revenues and Expenses

The City had total revenues of \$84.8 million and consolidated current expenses of \$61.8 million in 2019, which resulted in an annual surplus of \$23.0 million as compared to the budgeted surplus of \$25.3 million. A breakdown of 2019 total revenues and expenses is shown in the charts below. The total revenues were \$0.2 million higher than budgeted due to:

- The City was unsuccessful on a grant for the Sewage Lift Station upgrades leading to \$2.1 million less in government transfers
- Less development activity lead to \$0.4 million less in developer contributions
- Due to high reserve fund balances return on investments was \$1 million more than budgeted
- An increase in water consumption lead to an increase of \$0.6 million in the sale of services
- The sale of surplus equipment and the old Fire Hall lead to \$1.4 million increase to other revenue from own sources
- RCMP and City administration fees lead to an increase of \$0.2 million in services provided to other governments

2019 Revenues by Source

Total = \$84.8 million



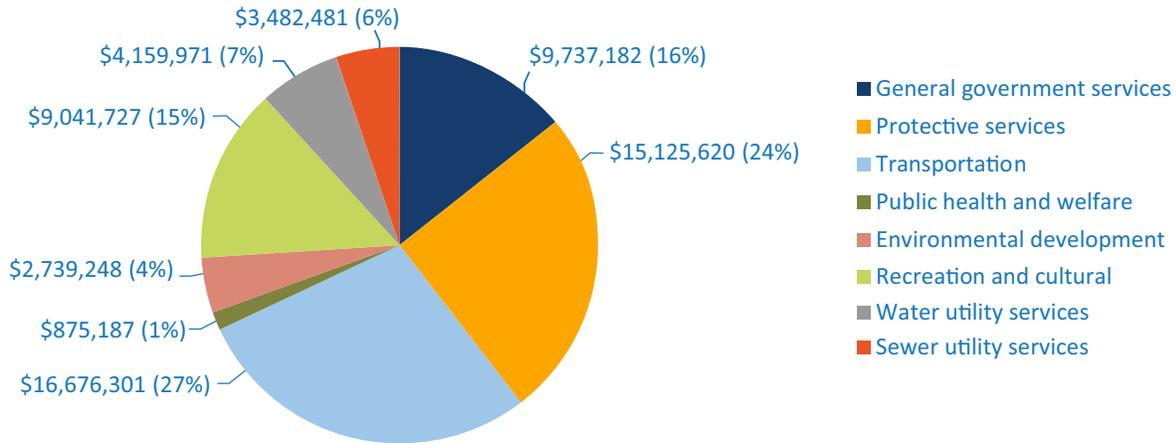
Total expenses in 2019 were more than budget by \$2.6 million, mainly due to:

- Due to amortization expenses and the effect of the new Provincial Employer Health Tax, General Government Services were \$1.6 million more than budgeted
- A retroactive adjustment to the RCMP contract resulted in savings of \$1 million in Protective Services
- Heavy snowfall lead to increases in snow removal, steaming storm drains, and patching and pothole repairs of \$1.6 million over budget
- Some planning and economic development project delays lead to a \$0.6 million savings in Environmental Development
- Due to amortization expenses, Recreation and Culture were \$0.2 million over budget
- Due to the early thaw / freeze cycle requiring additional contracted services, the Water and Sewer Utility Services were \$0.8 million more than budgeted

Management Discussion and Analysis

2019 Total Expenses by Function

Total = \$61.8 million



Net Financial Assets

At the end of 2019, the City had net financial assets of \$52.5 million (\$57.4 million in 2018) based on the difference between its financial assets of \$111.6 million and its liabilities of \$59.1 million. The City’s net assets to debt position has decreased by \$4.8 million or 8.5% but is still at a financially healthy level. Within this category, the City’s financial liquidity ratio (current assets versus current liabilities) is a robust 4.76 (5.31 in 2018) meaning that if all our liabilities due within a year were mandated to be paid, we have almost 5 times the financial resources to be able to pay them immediately.

Net Financial Assets (Debt)

(Source: City of Fort St. John)



Management Discussion and Analysis

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 substantial surplus from year to year, does that mean the City is setting its tax rates artificially too high. The answer is “no”. The accumulated surplus represents the total amount of assets, both financial and non-financial (such as, buildings, land, vehicle fleet equipment, land improvements), less any liabilities of the local government. It is a key indicator of the financial resources a local government has available to provide future services to its citizens and meet its ongoing financial commitments. Building up or accumulating surpluses over time is a prudent mechanism to eliminate or reduce the need to enter into future debt when significant capital expenditures are required, also reducing the interest charges the government will pay. In addition, an accumulated surplus allows a city to plan ahead for major expenditures and to smooth out the tax rate as much as possible to avoid erratic fluctuation in property tax rates or for other revenue sources of the city. A spin-off benefit of a healthy accumulated surplus is that it also provides the City with funds to invest from which interest earned is received to offset operating expenditures, thus, dampening any potential tax rate increase. Finally, a positive accumulated surplus can serve as a contingency fund to allow the City to respond to unanticipated events, emergencies or disasters.

The City’s net financial assets of \$52.5 million and its non-financial assets of \$450.6 million together accounted for its \$503.2 million accumulated surplus in 2019, which for the most part consisted of the City’s investment in tangible capital assets (refer to Note 14 of the financial statements). There was an increase of \$23.0 million in accumulated surplus from the previous year. The appropriated surplus reserves decreased due to capital projects from 2018 being completed in 2019. The unappropriated surplus increased because after all cash transactions were completed, additional transfers to the operational reserves were made.

Accumulated Surplus	2018	2019	Increase (Decrease)
General Fund Appropriated Surplus	\$74,292,255	\$65,024,662	(\$9,267,593)
Water Fund Appropriated Surplus	\$13,836,066	\$15,882,856	\$2,046,790
General Fund Appropriated Surplus	\$3,851,026	\$2,222,418	(\$1,628,608)
General Fund Unappropriated Surplus	\$2,781,158	\$3,537,952	\$756,794
Water Fund Unappropriated Surplus	\$500,000	\$500,000	\$0
General Fund Unappropriated Surplus	\$500,000	\$500,000	\$0
Reserve Funds	\$402,942	\$1,152,926	\$749,984
Total General, Water and Sewer Surplus	\$ 96,163,447	\$ 88,820,814	(\$7,342,633)
Investment in Tangible Capital Assets	\$384,024,316	\$414,357,617	\$30,333,301
Total Accumulated Surplus	\$480,187,763	\$503,178,431	\$22,990,668

Conclusion

The City’s finances continue to move in a positive direction. To achieve financial sustainability and to maintain our quality of life, including our many amenities, we will have to remain focused on our long-term financial goals through the Official Community Plan and our Financial Plan. 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.



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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
April 27, 2020

Dianne Hunter
City Manager
April 27, 2020



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of City of Fort St. John, which comprise the statement of financial position as at December 31, 2019, the statement of operations, the statement of cash flows and changes in net financial assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of City of Fort St. John as at December 31, 2019 and the result of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for Public Sector.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for Public Sector, 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.

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

Those charged with governance are responsible for overseeing the Municipality financial reporting process.

(continues)



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

Independent Auditor's Report to the Mayor and Council of City of Fort St. John (*continued*)*Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

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

Fort St. John, BC

April 27, 2020

Sander Rose Bone Grindle LLP
Chartered Professional Accountants

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

City of Fort St. John

Statement of Financial Position

As At December 31, 2019

	2019	2018
Financial assets		
Cash (Note 2)	\$ 29,360,906	\$ 21,740,826
Receivables (Note 4)	9,837,694	10,808,639
Investments (Note 5)	70,474,298	80,000,000
Municipal Finance Authority debt reserve deposits (Note 6)	1,941,182	2,003,340
Property acquired for taxes subject to redemption (Note 7)	9,868	-
Land held for resale (Note 8)	-	228,051
	111,623,948	114,780,856
Liabilities		
Payables and accruals (Note 9)	15,314,829	12,345,881
Accrued interest payable	246,551	247,487
Deferred revenue (Note 11)	7,472,151	6,987,591
Municipal Finance Authority debt reserve (Note 6)	1,941,182	2,003,340
Long term debt (Note 12)	33,795,968	35,507,175
Employee future benefit obligations (Note 13)	319,000	285,900
	59,089,681	57,377,374
Financial assets	52,534,267	57,403,482
Non-financial assets		
Prepaid expenses	631,802	697,371
Inventories of supplies	2,185,893	2,245,289
Tangible capital assets (Note 14)	447,826,469	419,841,621
	450,644,164	422,784,283
Accumulated surplus (Note 15)	\$503,178,431	\$480,187,763

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, 2019

	Budget Unaudited	2019	2018
Revenue			
Net municipal property taxes (Note 16)	\$ 32,390,951	\$ 31,663,983	\$ 31,696,613
Grants in lieu of taxes	381,540	485,553	457,499
Services provided to other governments	567,802	717,864	971,275
Sale of services	11,497,200	12,144,980	11,835,420
Other revenue from own sources	5,353,407	6,706,161	5,674,556
Government transfers (Note 17)	32,028,292	29,963,250	34,832,690
Return on investment	1,055,500	2,023,976	2,667,533
Actuarial adjustments	577,317	620,004	539,786
Developer contributions	746,500	350,000	209,941
Gain on disposal of tangible capital assets	-	152,614	31,664
	84,598,509	84,828,385	88,916,977
Expenses			
General government services	8,157,865	9,737,182	8,088,643
Protective services	16,128,057	15,125,620	15,173,376
Transportation	15,043,599	16,676,301	16,737,580
Public health and welfare	926,699	875,187	866,392
Environmental development	3,357,881	2,739,248	2,649,631
Recreation and cultural	8,835,721	9,041,727	8,368,514
Water utility services	3,631,964	4,159,971	3,882,942
Sewer utility services	3,171,410	3,482,481	3,052,256
	59,253,196	61,837,717	58,819,334
Annual surplus	25,345,313	22,990,668	30,097,643
Accumulated surplus, beginning of year	480,187,763	480,187,763	450,090,120
Accumulated surplus, end of year	\$505,533,076	\$503,178,431	\$480,187,763

See accompanying notes to financial statements.

City of Fort St. John

Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2019

	Budget Unaudited	2019	2018
Annual Surplus	\$ 25,345,313	\$ 22,990,668	\$ 30,097,643
Acquisition of tangible capital assets	(56,763,674)	(40,991,087)	(27,782,953)
Amortization of tangible capital assets	10,505,900	12,234,835	11,360,331
Loss (gain) on disposal of tangible capital assets	-	522,446	1,242,985
Proceeds on disposal of tangible capital assets	-	248,957	1,321,198
	(20,912,461)	(4,994,181)	16,239,204
Consumption of inventories of supplies	-	59,396	31,870
Prepaid expenses	-	(631,801)	(697,371)
Use of prepaid expenses	-	697,371	577,173
	-	124,966	(88,328)
Change in net financial assets	(20,912,461)	(4,869,215)	16,150,876
Net financial assets, beginning of year	57,403,482	57,403,482	41,252,606
Net financial assets, end of year	\$ 36,491,021	\$ 52,534,267	\$ 57,403,482

See accompanying notes to financial statements.

City of Fort St. John

Statement of Cash Flows

For the Year Ended December 31, 2019

	2019	2018
Operating Activities		
Annual surplus	\$ 22,990,668	\$ 30,097,643
Items not involving cash:		
Amortization of tangible capital assets	12,234,835	11,360,331
Actuarial adjustment on long term debt	(620,004)	(539,786)
Loss (gain) on disposal of tangible capital assets	522,446	1,242,985
Changes in non-cash operating assets and liabilities:		
Receivables - decrease	970,945	134,206
Inventories of supplies - decrease	59,396	31,870
Prepaid expenses - decrease (increase)	65,569	(120,198)
Tax sale properties - (increase)	(9,868)	-
Land held for resale - decrease	228,051	-
Payables and accruals - increase (decrease)	2,968,949	(4,102,176)
Accrued interest payable - (decrease)	(936)	(51,308)
Deferred revenue - increase	484,560	457,788
Employee benefits and other liabilities - increase	33,100	31,000
	39,927,711	38,542,355
Capital Activities		
Proceeds on disposal of tangible capital assets Includes Land Held for Sale	248,957	1,321,198
Purchase of tangible capital assets	(40,991,087)	(27,782,953)
	(40,742,130)	(26,461,755)
Financing Activities		
Long term debt borrowing proceeds	388,289	-
Long term debt principal repayment	(1,479,492)	(1,479,492)
	(1,091,203)	(1,479,492)
Investing Activities		
Increase in investments	9,525,702	(40,000,000)
(Decrease) increase in cash	7,620,080	(29,398,892)
Cash, beginning of year	21,740,826	51,139,718
Cash, end of year	\$ 29,360,906	\$ 21,740,826

See accompanying notes to financial statements.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

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, 2019

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, 2019

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, 2019

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	10-90

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 2019 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, 2019

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

	2019	2018
Cash and bank	\$ 3,523,719	\$ 2,551,168
TD Bank Savings	15,497,011	9,043,938
Credit Union Savings	10,340,176	10,145,720
	\$ 29,360,906	\$ 21,740,826

3. Restricted cash

Cash and investments includes \$5,479,729 (2018 - \$4,993,016) set aside for development cost charges, \$1,152,926 (2018 - \$402,942) set aside for statutory reserves in the reserve fund and \$83,129,936 (2018 - \$91,979,347) for appropriated surplus in the general fund.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

4. Receivables

	2019	2018
Trade and other receivables		
Federal Government	\$ 812,581	\$ 954,017
Other Government agencies	1,947,474	1,157,137
General	988,974	2,015,550
Property taxes receivable	5,381,905	5,977,080
Utilities receivables	786,731	833,222
Receivables, gross	9,917,665	10,937,006
Allowance for doubtful accounts	(79,971)	(128,367)
Receivables, net of allowances	\$ 9,837,694	\$ 10,808,639

5. Investments

Investments consist of guaranteed investment certificates and have costs that approximate market values. They have stated interest rates of 2.18%, 2.20%, 2.50%, and 2.60% and matures on March 17, 2020, April 8, 2020, August 22, 2020, and August 24, 2020 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 deposits	Demand notes	2019	2018
General Fund Operations	\$ 400,635	\$ 728,200	\$ 1,128,835	\$ 1,107,348
Water Fund Operations	41,030	87,117	128,148	127,214
Sewer Fund Operations	222,075	462,124	684,199	768,778
	\$ 663,740	\$ 1,277,441	\$ 1,941,182	\$ 2,003,340

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

7. Tax sale properties

	Opening balance	Additions	Transfers and redemptions	2019	2018
Property acquired for taxes subject to redemption	\$ -	\$ 38,161	\$ (28,292)	\$ 9,868	\$ -

8. Land held for sale

The City was holding land for sale with a net realized value of \$228,051, this property was sold in 2019. Tangible capital assets for sale were accounted for at the lower of cost and estimated net realizable value.

9. Payables and accruals

	2019	2018
Trade accounts and accruals		
Federal government	\$ 1,534,475	\$ 1,570,315
Other government agencies	108,873	308,832
General	5,957,664	6,546,849
Payroll and benefits	1,864,057	952,704
Deposits	5,849,760	2,967,181
	\$ 15,314,829	\$ 12,345,881

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, 2019 (2018 - \$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, 2019

11. Deferred revenue

	December 31, 2018	Externally restricted inflows	Revenue earned	December 31, 2019
Pomeroy Sports Centre - sponsorships	\$ 71,250	\$ 170,000	\$ (170,000)	\$ 71,250
Pomeroy Sports Centre - School District #60 lease	995,277	-	(46,654)	948,623
Development Cost Charges (DCC)	4,993,016	486,713	-	5,479,729
Other	928,048	1,463,092	(1,418,591)	972,550
	\$ 6,987,591	\$ 2,119,805	\$ (1,635,245)	\$ 7,472,151

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 and actuarial adjustments	Net debt 2019	Net debt 2018
General Fund Operations	\$ 29,168,338	\$ 8,822,043	\$ 20,346,295	\$ 21,011,756
Water Fund Operations	2,899,965	1,313,380	1,586,585	1,730,739
Sewer Fund Operations	19,000,132	7,137,044	11,863,088	12,764,680
	\$ 51,068,435	\$ 17,272,467	\$ 33,795,968	\$ 35,507,175

Current borrowing includes:

MFA	Issue date	Term (yrs)	Maturity	Interest rate	Refinancing date *
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
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

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

12. Long term debt continued

MFA	Issue date	Term (yrs)	Maturity	Interest rate	Refinancing date *
Issue 118	Apr 11, 2012	20	Apr 11, 2032	3.40%	Apr 11, 2022
Issue 126	Sept 26, 2013	20	Sept 25, 2033	3.85%	Sept 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
Issue 147	Apr 9, 2019	20	Apr 09, 2039	3.00%	Apr 09, 2029

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

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

2020	\$ 2,071,932
2021	2,153,463
2022	2,238,230
2023	2,326,360
2024	2,417,990
2025 and thereafter	22,587,993
	\$ 33,795,968

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

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.

	2019	2018
Accrued benefit obligation		
Balance, beginning of year	\$ 285,900	\$ 254,900
Non-pension expense	46,300	44,300
Expected benefit payments	(13,200)	(13,300)
	\$ 319,000	\$ 285,900

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2019.

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

	2019	2018
Discount rates	2.6%	3.2%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.50% - 5.90%	2.50% - 5.90%
Expected average remaining service lifetime	13	13

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

13. Employee future benefit obligations continued

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, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated 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 for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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

The City of Fort St. John paid \$1,697,495 (2018 - \$1,609,140) for employer contributions while employees contributed \$1,430,222 (2018 - \$1,379,792) to the plan in fiscal 2019. The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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, 2019

14. Tangible capital assets

Cost	Land	Land Improvements	Buildings	Machinery & Equipment	General Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	2019	2018
Balance, beginning of year	\$ 18,283,666	\$ 16,508,416	\$ 98,731,856	\$ 25,098,475	\$ 268,437,961	\$ 65,156,426	\$ 63,183,380	\$ 8,198,001	\$ 563,598,181	\$ 539,615,093
Additions	-	1,549,369	3,975,063	3,896,567	18,855,006	2,118,394	991,863	9,604,825	40,991,087	27,685,663
Disposals	-	-	-	(1,774,935)	(727,470)	(76,110)	(317,087)	-	(2,895,602)	(3,701,461)
Reallocation of work in progress	-	100,229	121,232	1,052,948	989,914	83,755	27,850	(2,375,928)	-	(1,114)
Balance, end of year	18,283,666	18,158,014	102,828,151	28,273,055	287,555,411	67,282,465	63,886,006	15,426,898	601,693,666	563,598,181
Accumulated amortization										
Balance, beginning of year	-	2,225,632	24,926,209	11,901,953	62,198,747	23,976,645	18,527,374	-	143,756,560	133,631,911
Amortization of tangible capital assets	-	228,761	2,156,227	2,268,467	5,354,288	1,177,383	1,049,710	-	12,234,836	11,360,332
Disposals	-	-	-	(1,648,551)	(412,629)	(46,693)	(16,326)	-	(2,124,199)	(1,235,683)
Balance, end of year	-	2,454,393	27,082,436	12,521,869	67,140,406	25,107,335	19,560,758	-	153,867,197	143,756,560
Net book value, end of year	\$ 18,283,666	\$ 15,703,621	\$ 75,745,715	\$ 15,751,186	\$ 220,415,005	\$ 42,175,130	\$ 44,325,248	\$ 15,426,898	\$ 447,826,469	\$ 419,841,621

Included in the above additions are developers contributed tangible capital assets from subdivision development consisting of general infrastructure of \$0.00 (2018 - \$0.00), water infrastructure of \$0.00 (2018 - \$0.00) and sewer infrastructure of \$0.00 (2018 - \$0.00).

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

15. Accumulated surplus

	2019	2018
General Fund Accumulated Surplus		
Appropriated Surplus		
General Fund Surplus	\$ 65,024,662	\$ 74,292,255
Water Fund Surplus	15,882,856	13,836,066
Sewer Fund Surplus	2,222,418	3,851,026
	83,129,936	91,979,347
Unappropriated Surplus		
General	3,537,952	2,781,158
Water	500,000	500,000
Sewer	500,000	500,000
	4,537,952	3,781,158
	87,667,888	95,760,505
Capital Fund Accumulated Surplus		
Reserves		
Investment in Tangible Capital Assets		
Equity in CA - General	322,764,240	298,610,664
Equity in CA - Water	44,011,970	42,392,876
Equity in CA - Sewer	47,581,407	43,020,776
	414,357,617	384,024,316
Reserve Fund Accumulated Surplus		
Statutory Reserves		
Sale of City owned land	690,364	289,844
Parking Reserve	68,097	69,305
Parks Reserve	394,465	43,793
	1,152,926	402,942
Accumulated surplus	\$ 503,178,431	\$ 480,187,763

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

16. Net municipal property taxes

	2019	2018
Net municipal property taxes	\$ 31,644,307	\$ 31,714,480
Add: Requisitions collected on behalf of other taxing authorities		
Regional District	2,992,406	3,067,377
Provincial School	10,007,959	10,468,497
Regional Hospital District	3,251,367	3,261,458
British Columbia Assessment Authority	240,454	264,660
Municipal Finance Authority	1,095	1,105
	48,137,588	48,777,577
Requisitions remitted to other taxing authorities	(16,473,605)	(17,080,964)
Net municipal property taxes	\$ 31,663,983	\$ 31,696,613

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

17. Government transfers

	2019	2018
Unconditional		
Traffic fines	\$ 350,640	\$ 301,183
Climate action revenue	125,503	125,771
Peace River Agreement	24,029,533	23,915,957
	24,505,676	24,342,911
Conditional		
Peace River Regional District		
Regional Fire Protection	686,540	674,300
Other	20,806	282,335
Community Works Fund agreement - gas tax	1,788,402	884,891
Gaming revenue	895,023	900,982
Federal Canada Day	5,860	-
Infrastructure grants	203,634	6,060,879
Capital grants	-	52,607
Other	1,857,309	1,633,785
	5,457,574	10,489,779
Total government transfers	29,963,250	34,832,690
Operational	29,759,616	28,719,204
Capital	203,634	6,113,486
	\$ 29,963,250	\$ 34,832,690

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

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.

	2019	2018
Financial assets		
Cash	\$ 304,892	\$ 283,835
Equity		
Balance, beginning of year	283,835	273,435
Care fund contributions	14,906	10,400
Interest earnings	6,151	5,879
Contributions to cemetery operations	-	(5,879)
	\$ 304,892	\$ 283,835

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.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2019

20. North Peace Leisure Pool

	2019	2018
Revenues	\$ (657,537)	\$ (719,477)
Transfers from Peace River Regional District	(2,929,613)	(2,790,498)
Pool - Expenses	(3,587,150)	(3,509,975)
	3,587,150	3,509,975
	\$ -	\$ -

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, 2019

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, 2019

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.

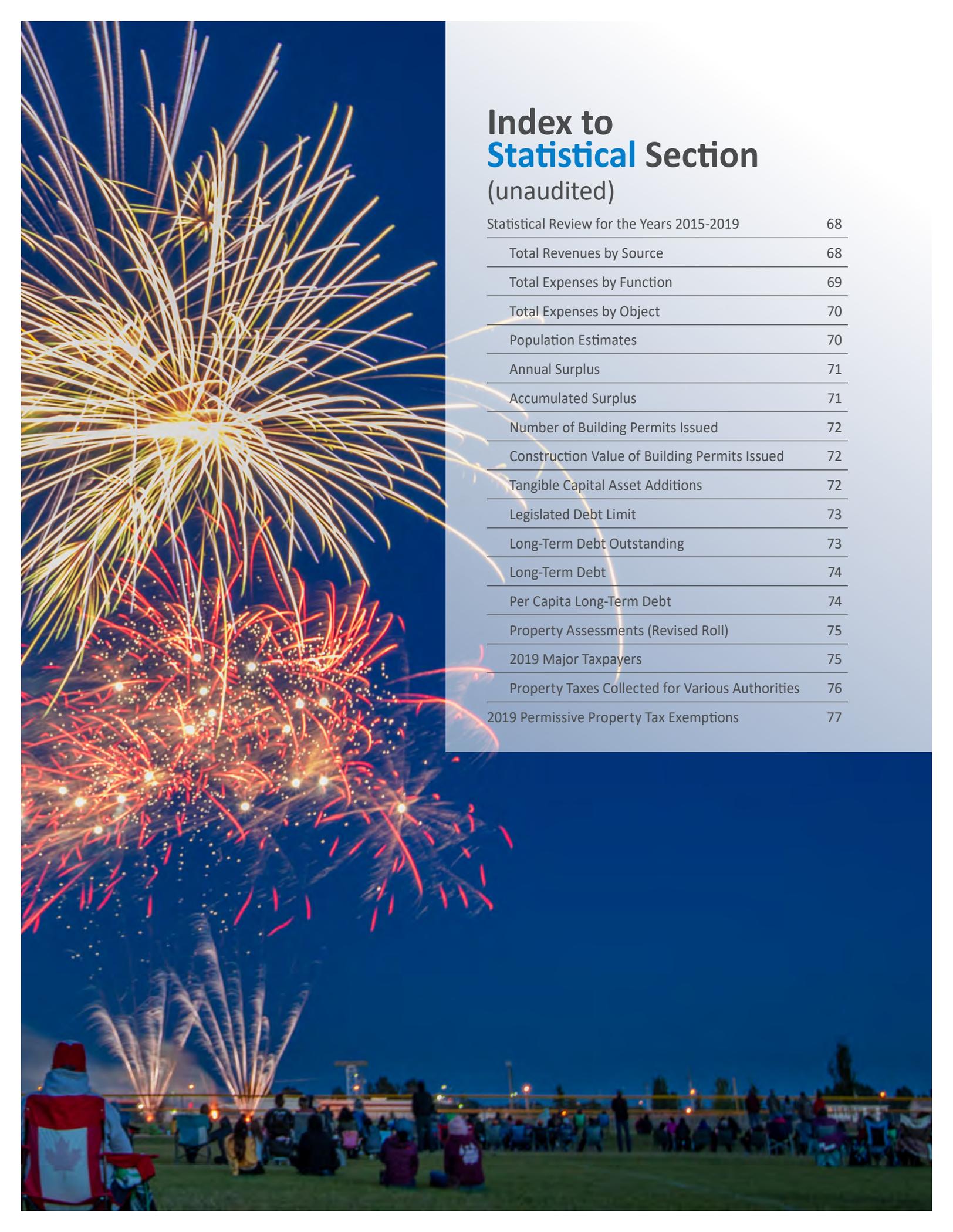
City of Fort St. John

Schedule 1 - Segmented Information

For the Year Ended December 31, 2019

	General Government	Protective Services	Transportation	Public Health Welfare	Environmental Development	Recreation and Cultural	Utilities - Water	Utilities - Sewer	2019 Budget		
									2019 Actual	Unaudited	
Net municipal property taxes	\$ 29,859,326	\$ -	\$ 1,326,081	\$ -	\$ -	\$ -	\$ -	\$ 478,576	\$ 31,663,983	\$ 32,390,951	\$ 31,696,613
Grants in lieu of taxes	485,553	-	-	-	-	-	-	-	485,553	381,540	457,499
Services provided to other governments	469,066	235,647	13,151	-	-	-	-	-	717,864	567,802	971,275
Sale of services	-	-	-	896,125	-	-	6,515,580	4,733,275	12,144,980	11,497,200	11,835,420
Other revenue from own sources	2,335,667	1,440,691	1,507,363	-	134,995	1,125,196	844	161,403	6,706,161	5,353,407	5,674,556
Government transfers	27,675,244	1,037,180	203,634	-	138,809	908,383	-	-	29,963,250	32,028,292	34,832,690
Return on investment	2,017,825	-	-	6,151	-	-	-	-	2,023,976	1,055,500	2,667,533
Actuarial adjustments	315,507	-	-	-	-	-	46,769	257,728	620,004	577,317	539,786
Developer contributions	350,000	-	-	-	-	-	-	-	350,000	746,500	209,941
Gain on disposal of tangible capital assets	-	-	152,614	-	-	-	-	-	152,614	-	31,664
Total Revenues	63,508,188	2,713,518	3,202,843	902,276	273,804	2,033,579	6,563,193	5,630,982	84,828,385	84,598,509	88,916,977
Salaries, wages and employee benefits	4,045,592	7,963,961	3,796,770	117,785	1,416,673	3,924,610	1,340,921	626,054	23,232,366	22,453,891	21,836,816
Contracted and general services	3,231,061	5,788,130	4,506,866	702,458	1,197,795	961,284	413,704	328,911	17,130,209	18,265,499	16,231,141
Materials, goods, supplies and utilities	282,344	434,991	1,850,231	8,311	58,119	1,305,646	1,053,293	352,292	5,345,227	5,136,950	5,261,807
Interest and bank charges	808,150	1,470	8,899	-	-	-	76,849	545,536	1,440,904	1,430,102	1,507,637
Other	506,583	93,873	19,061	-	55,810	1,040,650	29,729	27,290	1,772,996	1,460,854	1,346,950
Loss on disposal of tangible capital assets	-	-	344,881	-	-	-	29,417	300,761	675,059	-	1,274,649
Amortization	863,452	843,195	6,149,593	46,633	10,851	1,809,537	1,216,058	1,301,637	12,240,956	10,505,900	11,360,334
Total Expenses	9,737,182	15,125,620	16,676,301	875,187	2,739,248	9,041,727	4,159,971	3,482,481	61,837,717	59,253,196	58,819,334
Annual surplus	\$ 53,771,006	\$(12,412,102)	\$(13,473,458)	\$ 27,089	\$(2,465,444)	\$(7,008,148)	\$ 2,403,222	\$ 2,148,501	\$ 22,990,668	\$ 25,345,313	\$ 30,097,643





Index to Statistical Section (unaudited)

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Total Revenues by Source

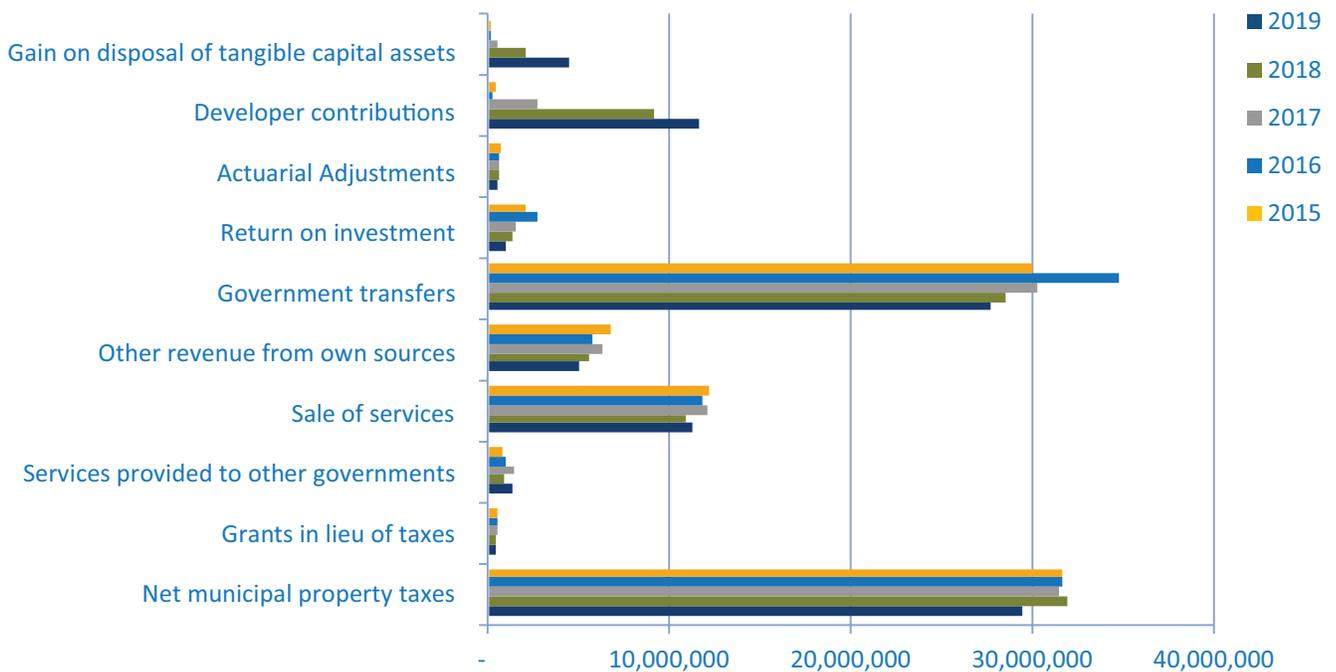
(Source: City of Fort St. John)

Lists revenue received by the source in comparison to the previous 5 years.

Revenue Source	2015	2016	2017	2018	2019
Net municipal property taxes	29,468,351	31,957,072	31,522,003	31,696,613	31,663,983
Grants in lieu of taxes	397,497	395,488	463,697	457,499	485,553
Services provided to other governments	1,315,491	885,646	1,363,058	971,275	717,864
Sale of services	11,218,632	10,828,071	12,072,619	11,835,420	12,144,980
Other revenue from own sources	4,994,912	5,513,774	6,253,756	5,674,556	6,706,161
Government transfers	27,672,610	28,567,655	30,277,634	34,832,690	29,963,250
Return on investment	970,986	1,337,634	1,524,116	2,667,533	2,023,976
Actuarial Adjustments	507,596	583,513	603,567	539,786	620,004
Developer contributions	11,573,961	9,094,692	2,652,994	209,941	350,000
Gain on disposal of tangible capital assets	4,428,888	2,062,327	519,798	31,664	152,614
Total	92,548,924	91,225,872	87,253,242	88,916,977	84,828,385

Total Revenues by Source

(Source: City of Fort St. John)



Total Expenses by Function

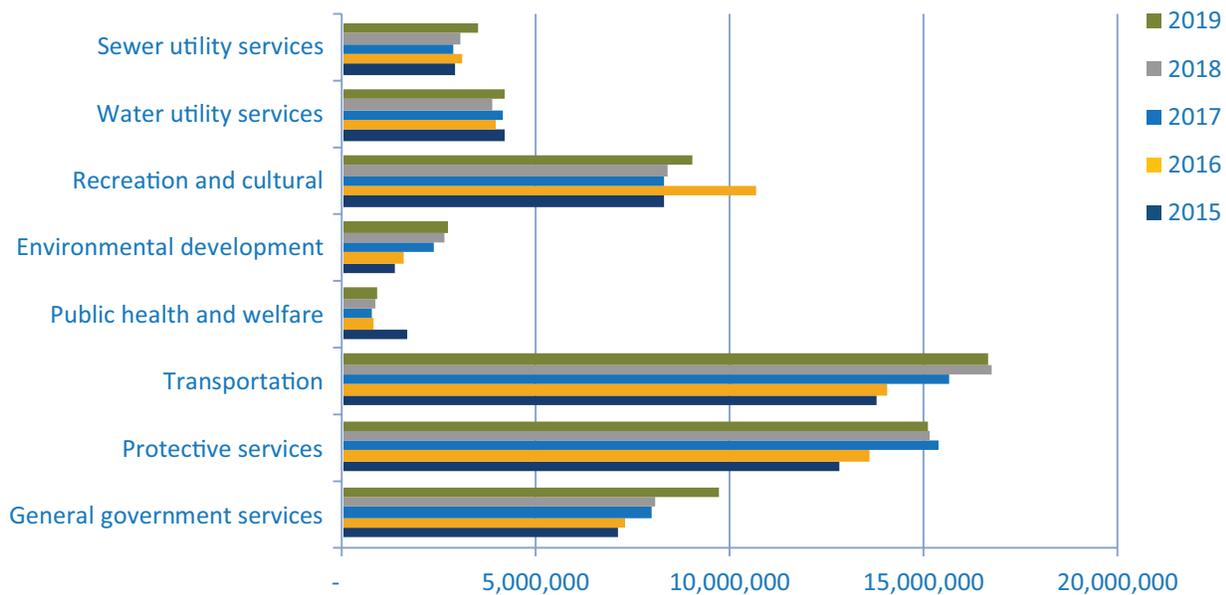
(Source: City of Fort St. John)

Lists expenses by the departmental function in comparison to the previous 5 years.

City Function	2015	2016	2017	2018	2019
General government services	7,089,399	7,284,461	7,969,953	8,088,643	9,737,182
Protective services	12,807,809	13,590,249	15,388,806	15,173,376	15,125,620
Transportation	13,763,609	14,035,612	15,654,479	16,737,580	16,676,301
Public health and welfare	1,653,705	818,340	752,653	866,392	875,187
Environmental development	1,365,627	1,576,096	2,356,112	2,649,631	2,739,248
Recreation and cultural	8,302,427	10,656,601	8,291,105	8,368,514	9,041,727
Water utility services	4,195,118	3,966,279	4,123,530	3,882,942	4,159,971
Sewer utility services	2,915,420	3,090,408	2,869,322	3,052,256	3,482,481
Total	52,093,114	55,018,046	57,405,960	58,819,334	61,837,717

Total Expenses by Function

(Source: City of Fort St. John)



Total Expenses by Object

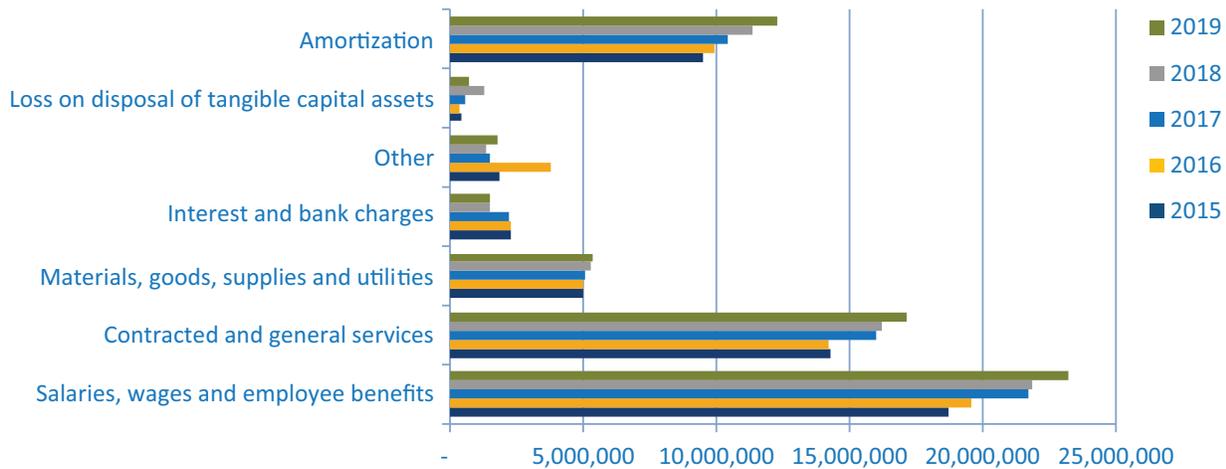
(Source: City of Fort St. John)

Lists expenses by the object type in comparison to the previous 5 years.

	2015	2016	2017	2018	2019
Salaries, wages and employee benefits	18,723,745	19,585,871	21,709,376	21,836,816	23,232,366
Contracted and general services	14,304,098	14,192,166	16,001,506	16,231,141	17,130,209
Materials, goods, supplies and utilities	4,995,033	4,957,761	5,044,383	5,261,807	5,345,227
Interest and bank charges	2,292,318	2,249,128	2,165,530	1,507,637	1,440,904
Other	1,864,425	3,743,617	1,469,527	1,346,950	1,772,996
Loss on disposal of tangible capital assets	434,120	353,972	579,265	1,274,649	675,059
Amortization	9,479,375	9,935,531	10,436,373	11,360,334	12,240,956
Total	52,093,114	55,018,046	57,405,960	58,819,334	61,837,717

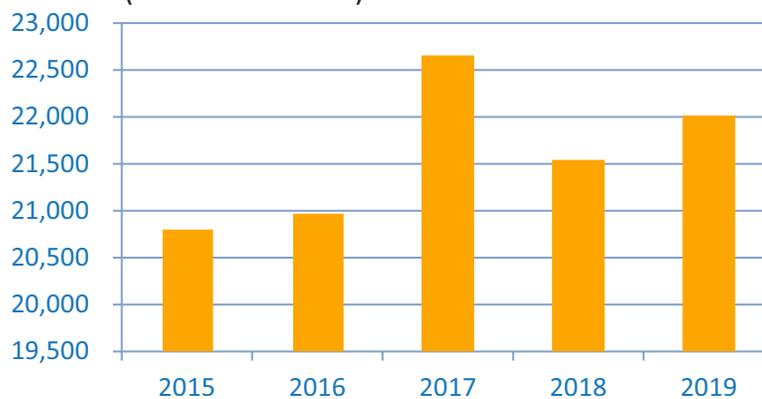
Total Expenses by Object

(Source: City of Fort St. John)



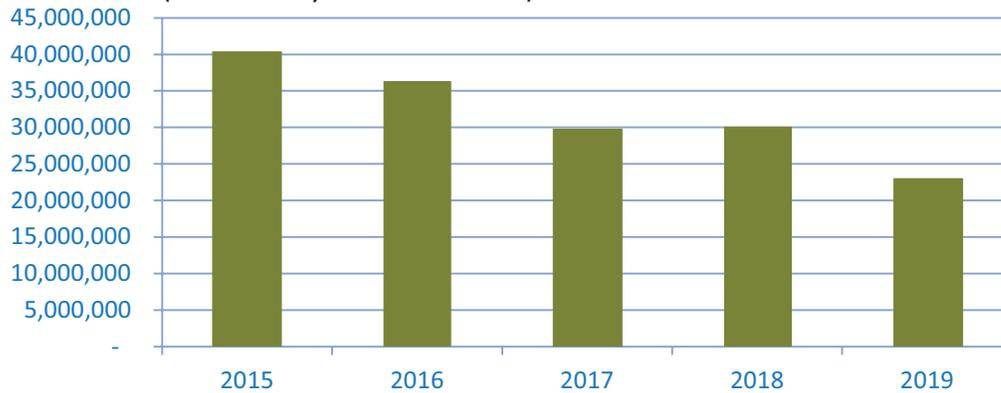
Population Estimates

(Source: BC Stats)



Annual Surplus

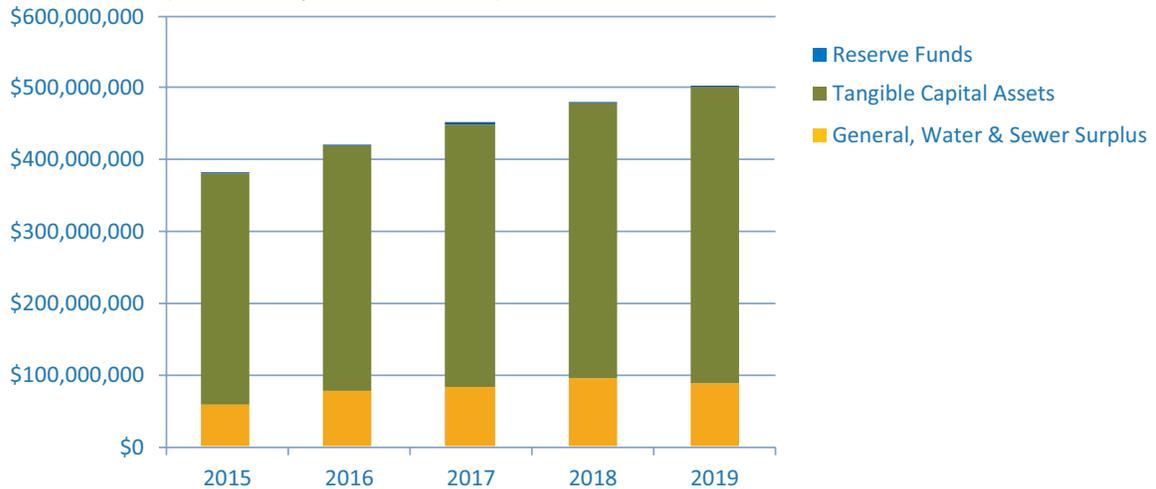
(Source: City of Fort St. John)



Annual Surplus: Represents the amount of capital (non-property tax) funds received, less the funds spent on capital projects, plus any extra funds left over from the operation of the City.

Accumulated Surplus

(Source: City of Fort St. John)



Accumulated Surplus: Represents the total amount of assets, both financial and non-financial (such as buildings, land, vehicle fleet equipment, land improvements), less any liabilities of the local government.

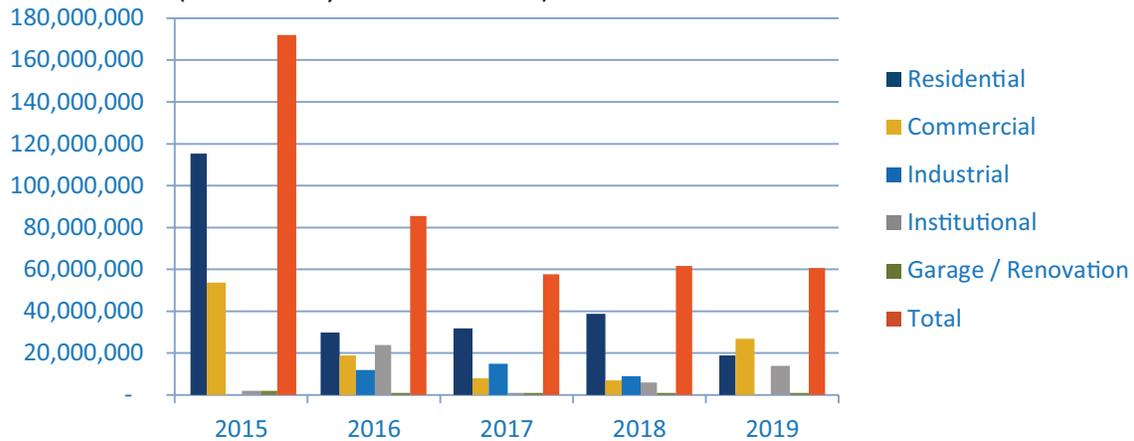
Number of Building Permits Issued

(Source: City of Fort St. John)



Construction Value of Building Permits Issued

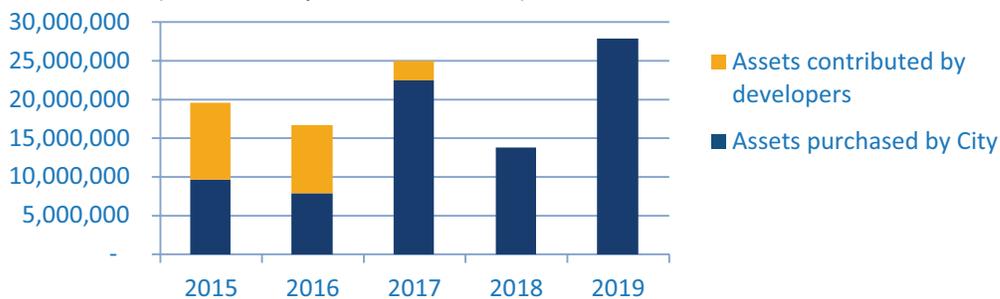
(Source: City of Fort St. John)



Tangible Capital Asset Additions

(Net of Amortization)

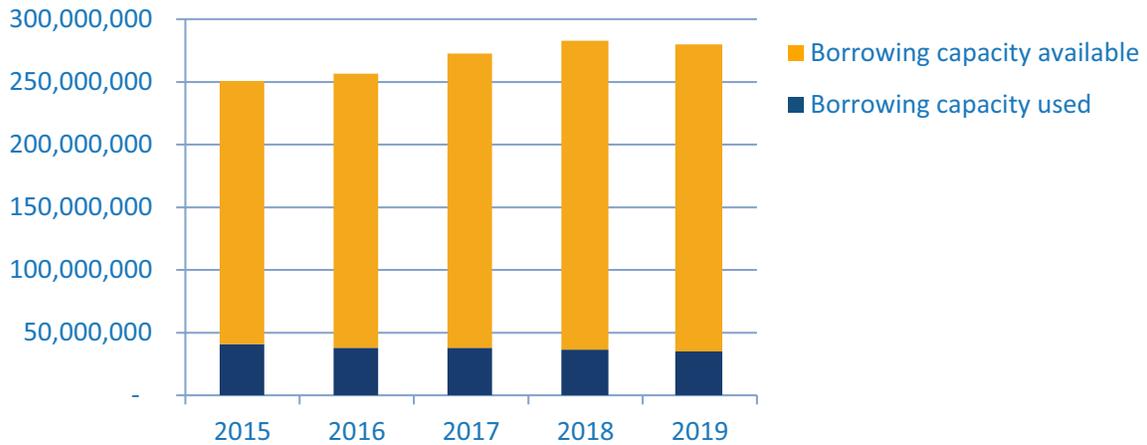
(Source: City of Fort St. John)



Tangible Capital Asset Additions: The capital additions such as land, emergency vehicles, buildings, water mains and roads added annually. These assets are items purchased by the City, or items given to the City by developers. For example, when a housing development is created by a developer, they must create the park space and utility infrastructure to support that development. These items become City owned and maintained.

Legislated Debt Limit

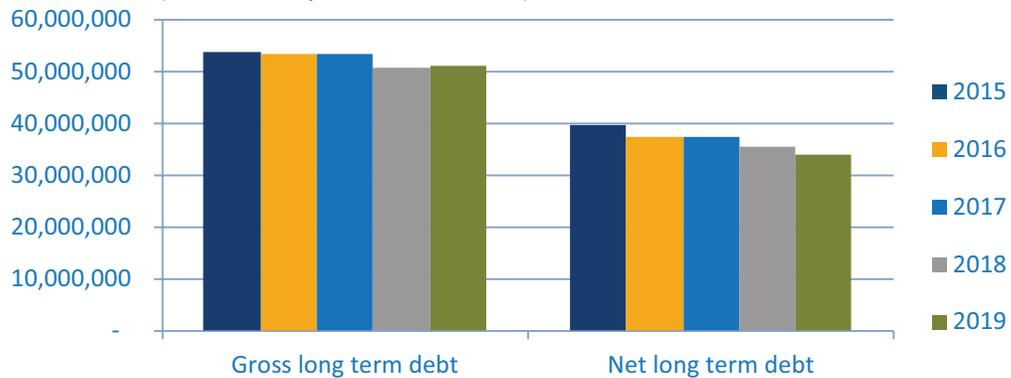
(Source: City of Fort St. John)



Legislated Debt Limit: In accordance with the Community Charter, the City is only legislated to borrow no more than 25% of annual revenues. This graph shows the borrowing capacity available to the City and what was actually borrowed.

Long-Term Debt Outstanding

(Source: City of Fort St. John)



Long-Term Debt Outstanding: The City can borrow, long-term, to finance the purchase or construction of capital assets such as land, emergency vehicles, buildings, water mains and roads.

Long-Term Debt (supported by property taxes)

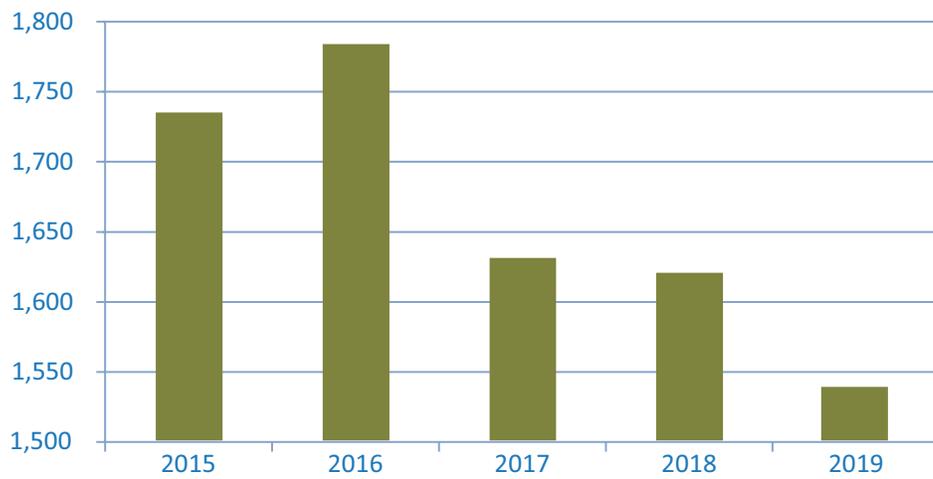
(Source: City of Fort St. John)



Long-Term Debt (supported by property taxes): A portion of the City’s outstanding long-term debt is funded through property taxes, the rest is funded through user fees and local area servicing agreements.

Per Capita Long-Term Debt

(Source: City of Fort St. John)

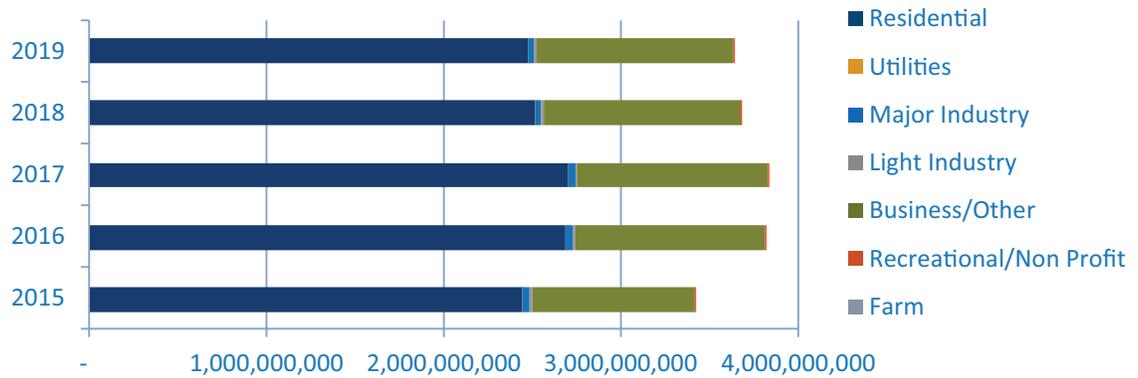


Per Capita Long-Term Debt: The amount of long-term debt shown as a value per City resident.

Property Assessments

(Net Taxable Values from Revised Roll)

(Source: BC Assessment Authority)



Revised Roll Property Assessments: Revised property values from BC Assessment. Includes amendments made by the assessor and the property assessment review panels during February and March of each year.

2019 Major Taxpayers

(Source: City of Fort St. John)

Registered Owner	Primary Property	Taxes Levied
Louisiana-Pacific OSB Limited Partnership	Manufacturing	1,082,288.16
CT REIT Totem Mall Ltd	Retail	745,886.64
MT Investments Inc	Rental - Commercial	610,920.37
523364 BC Ltd Inc	Development	524,162.50
NPR GP Inc	Rental - Residential	370,779.71
Wal-Mart Canada Corp	Retail	337,651.58
Avonark Developments Ltd	Development	319,955.97
Ric Peterson Development Inc	Rental - Commercial	274,460.66
Macro Industries Inc	Industrial	271,378.04
959630 Alberta Inc	Rental - Residential	264,307.81

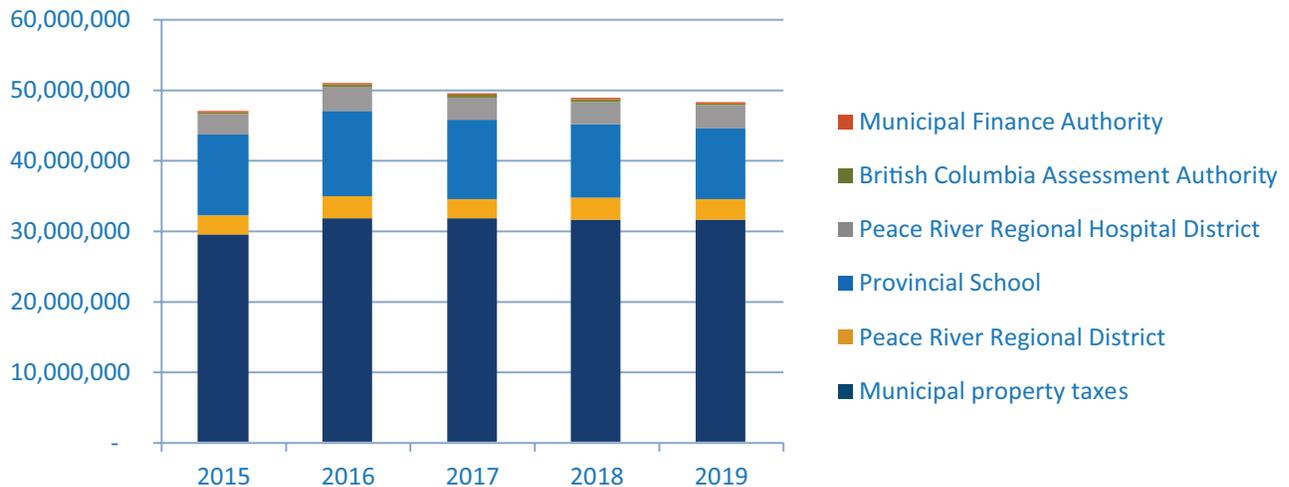
Property Taxes Collected for Various Authorities

(Source: City of Fort St. John)

	2015	2016	2017	2018	2019
Municipal property taxes	29,483,277	31,973,798	31,858,191	31,714,481	31,644,307
Peace River Regional District	2,915,564	3,147,185	2,820,227	3,067,377	2,992,406
Provincial School	11,345,901	12,053,132	11,185,965	10,468,497	10,007,959
Peace River Regional Hospital District	2,947,718	3,317,318	3,254,646	3,261,458	3,251,367
BC Assessment Authority	327,460	343,340	291,667	264,659	240,454
Municipal Finance Authority	996	1,124	1,121	1,105	1,095
Total Current Taxes Levied	47,020,916	50,835,897	49,411,817	48,777,577	48,137,588
Current tax collected (\$)	44,371,651	47,088,588	45,038,545	44,560,520	44,251,094
Current tax collected (%)	94.36%	92.63%	91.15%	91.35%	91.93%
Tax arrears beginning of year	1,939,879	2,682,667	2,297,788	2,704,670	2,071,515
Tax arrears collected (\$)	1,351,020	1,633,758	592,395	824,076	449,536
Tax arrears collected (%)	69.64%	60.90%	25.78%	30.47%	21.70%
Total Tax Collections	45,722,671	48,722,346	45,630,940	45,384,596	44,700,630

Property Taxes Collected by Various Authorities

(Source: City of Fort St. John)



Property Taxes Collected by Various Authorities: The City collects taxes on behalf of several authorities. It's all bundled into one payment as your yearly property tax.

2019 Permissive Property Tax Exemptions

(Source: City of Fort St. John)

Name	Municipal Tax Relief
Roman Catholic Episcopal Corporation of Prince Rupert	61,659.30
North Peace Seniors Housing Society	49,001.72
North Peace Historical Society	37,526.40
Child Development Centre Society	37,362.29
North Peace Cultural Society Management Agreement with City of Fort St. John	32,903.97
Christian Life Centre	31,481.80
Evangel Chapel Society	30,069.37
BC Conference of Mennonite Brethren Church	20,895.91
North Peace Light Horse Association	17,448.74
New Totem Archery Club Society [City of Fort St. John]	17,017.46
Salvation Army	16,547.72
Fort St. John Association for Community Living	16,087.88
Fort St. John Christian and Missionary Alliance	15,443.75
Fort St. John Senior Citizens Association	13,648.45
Guru Nanak Sikh Temple and Cultural Society	13,326.66
Royal Canadian Legion	13,032.96
Board of School Trustees (Totem Preschool Lease)	12,991.46
Peace Lutheran Church	12,919.07
Fort St. John Curling Club Management Agreement with City of Fort St. John	11,781.70
Fort St. John Friendship Society	11,528.70
President of the Lethbridge Stake of the Church of Jesus Christ of Latter Day Saints	11,384.36
North Peace Community Resources Society	9,819.22
Evangelical Free Church of Fort St. John	9,620.15
Calvary Baptist Church (Baptist Union of Western Canada)	8,797.47
Society for the Prevention of Cruelty to Animals	7,590.07
Trustees of the Congregation of Fort St. John Presbyterian Church	7,567.03
United Pentecostal Church of British Columbia	7,465.60
Peace View Congregation of Jehovah's Witness of FSJ	7,210.50
North Peace Gymnastics Association Lease Agreement with Industrial Surplus Supplies Ltd	6,933.63
Fort St. John MotoX Society	6,782.26
Abbeyfield Houses of FSJ	4,739.28
BC Corporation of the Seventh Day Adventist Church	4,351.09
FSJ Women's Resource Society	3,142.66
Passivhaus (City of Fort St. John)	3,086.61
Canadian Red Cross Lease Agreement with Pinnacle Capital Corporation	643.79
Total	\$571,809.03



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