



We are  
**NORTH**

VICE PRESIDENT

We are  
**NORTH**

# 2020 Annual Report

Includes financial statements for the year ended December 31, 2020  
City of Fort St. John, British Columbia, Canada



**FORT ST. JOHN**

*The Energetic City*



**2020 Annual Report**

For the fiscal year ended December 31, 2020

City of Fort St. John, British Columbia, Canada

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



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Message from Fort St. John Mayor

## Lori Ackerman

2020 was a year none of us will forget anytime soon. It began with over 1,500 athletes, coaches and officials descending on Fort St. John for the 2020 BC Winter Games for four days in February. As we always do, the community stepped up with over 2,000 volunteers and significant sponsorship contributions to ensure a lasting legacy and deliver one of the most successful events in our history.

Only a few weeks later, the world changed with the COVID-19 pandemic. Once again, we came together as a community to support each other. Council and staff worked hard to ensure your safety and provide supports for our community. As a result, we cancelled the proposed tax increase, increased garbage collection, waived late fees on utilities bills, and delayed the late payment penalty for property taxes. In addition, staff modified our service delivery, closed our buildings until we could safely reopen them, and looked for innovative ways to deliver virtual programs. Finally, Council approved the Temporary Outdoor Patio and Retail program to support our restaurants, pubs and shops to expand their businesses outdoors to meet the Provincial Health Orders.

We formed the Mayor's Standing Committee on Community Economic Recovery, focusing on the community's recovery and resilience following the pandemic. With support from the Northern Development Initiative Trust, the committee provided 80 businesses and non-profits with COVID-19 Business Support Grants to offset some of the costs of new safety requirements and supplies. We will continue, as the catalysts, to work with our stakeholders and other levels of government to prepare the community for the future.

2020 also saw the retirement of Dianne Hunter, our long-time City Manager and the successful recruitment of her replacement, Milo MacDonald. Thank you, Dianne, for your years of service.

Also, 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 we will overcome with careful thought and forward thinking.

I am grateful for the hard work of our staff, especially over this past year. 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 our community.

Warmest regards,



Mayor Lori Ackerman





*From left to right: Councillor Byron Stewart, Councillor Becky Grimsrud (resigned January 13, 2021), Councillor Gord Klassen, Mayor Lori Ackerman, Councillor Trevor Bolin, Councillor Lilia Hansen, Councillor Tony Zabinsky.*

## Council

Council, consisting of a Mayor and six Councillors, was 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](http://fortstjohn.ca).



Watch live or recorded Council meetings online at [fortstjohn.ca](http://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 resource 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 2020 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.

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## PORTFOLIO

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### 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
- COVID-19 Community Relief Committee
- Emergency Planning Committee – Chair
- Energy Literacy Committee
- First Nations Relations Committee
- Mayor's Standing Committee on Community Economic Recovery
- National Zero Waste Council - Food Working Group
- North Peace Airport Society
- North Peace Division of Family Practitioners - CSC
- North Peace Leisure Pool Facility Replacement Steering Committee
- 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 FSJ, 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.

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## PORTFOLIO

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### 2018 – 2022 Committee, Board, and Liaison

#### Appointments:

- 2019 Community Awards Committee
- Comprehensive Development Plan Committee
- Energy Literacy Committee
- First Nations Relations Committee
- Mayor's Standing Committee on Community Economic Recovery
- North Peace Leisure Pool Civic Properties Commission
- North Peace Leisure Pool Facility Replacement Steering Committee
- RCMP Detachment Oversight Committee and OIC Seach 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.

*Councillor Grimsrud resigned from Council on January 13, 2021.*

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## PORTFOLIO

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### 2018 – 2022 Committee, Board, and Liaison

#### Appointments:

- 2019 Community Awards Committee
- Emergency Planning
- Energy Literacy Committee
- First Nations Relations Committee
- Mayor's Standing Committee on Community Economic Recovery
- 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.

In her past role, as the Executive Director of the Fort St. John & District Chamber of Commerce, she proudly advocated for her community at all levels of government which lead her to run for council.

Her passion for community service got her involved with the Sunrise Rotary Club in 2010, holding director and officer positions. She has been recognized for service by being awarded Rotarian of Year twice and credits her achievements to strong mentors, family support, and those she has worked with.

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

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## PORTFOLIO

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### 2018 – 2022 Committee, Board, and Liaison

#### Appointments:

- BC Hydro GO Fund Committee
- 2020 Community Awards Committee
- Community Bridge (North Peace Community Resources Society)
- COVID-19 Community Relief Committee
- Energy Literacy Committee
- First Nations Relations Committee
- Fort St. John Public Library Association
- 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's 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.

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## PORTFOLIO

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### 2018 – 2022 Committee, Board, and Liaison

#### Appointments:

- 2020 Community Awards Committee
- COVID-19 Community Relief Committee
- Energy Literacy Committee
- Federation of Canadian Municipalities (FCM) - BC Regional Caucus
- Federation of Canadian Municipalities (FCM) - Rural Forum
- First Nations Relations Committee
- 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.

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## PORTFOLIO

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### 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.

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## PORTFOLIO

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### 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

As of December 31, 2020



**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 Chief Administrative Officer who oversees City operations.

→ **Chief Administrative Officer**



**CHIEF ADMINISTRATIVE OFFICER**  
**Milo MacDonald**  
*Primary liaison between staff and Council, oversees and directs all City functions*

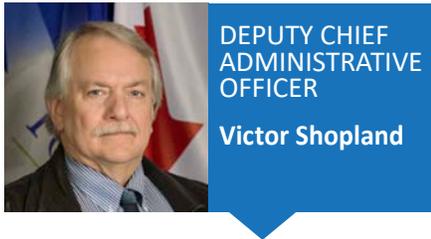
The CAO's Office serves Council directly and acts as the primary liaison between staff, the Mayor's Office and City Council. The Office is also home to the City's economic development and communications functions and is the link between the City and the RCMP Operations.

→ **Deputy Chief Administrative Officer**

→ **Chief Financial Officer**

→ **Chief Human Resources Officer**

→ **Manager of Economic Development**



The Operations Team, split into four functions and led by the Deputy Chief Administrative Officer, is responsible for the safe and efficient delivery of citizen services throughout the community.

This team provides community protective services such as police, fire, emergency management, and bylaw services, maintains the City's transportation network, ensures the reliable delivery of clean water, and maintains the waste water collection system. Additionally, the Operations Team encourages a healthy community by delivering affordable and accessible indoor and outdoor services and programs and building a sustainable city through community planning, development review, and land use policy.

→ **Director of Community Services**

- ↳ Aquatics Manager
- ↳ Facilities Manager
- ↳ Maintenance Manager
- ↳ Recreation Manager

→ **Director of Planning & Engineering**

- ↳ Planning Manager
- ↳ Manager of Engineering

→ **Director of Public Safety**

- ↳ Deputy Fire Chiefs
- ↳ RCMP Support Manager

→ **Director of Public Works & Utilities**

- ↳ Parks Manager
- ↳ Roads Superintendent
- ↳ Utilities Superintendent



Led by the Chief Financial Officer, the Financial Team supports the City of Fort St. John's vision and strategic goals through direction and leadership in administrative and financial matters. This includes the financial reporting and budgeting for the City, legislative and legal requirements, information technology services, and as the link between Council and City citizens.

→ **Director of Finance**

- ↳ Deputy Treasurer

→ **Director of Legislative and Administrative Services**

- ↳ Deputy City Clerk

→ **IT Manager**



The People Team, led by the Chief Human Resources Officer, provides strategic human resource solutions to various issues such as recruitment and retention, strengthening our safety culture, developing succession plans, and building on the organization's culture.

→ **Manager of Compensation & Benefits**

→ **Manager of Health & Safety**

→ **Manager of Human Resources / Labour Relations**

# 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 Chief Administrative Officer

## Milo MacDonald

I am pleased to present our 2020 Annual Report. This report is one of the many commitments to our key values of transparency, integrity, responsiveness and innovation.

I am glad to be back in Fort St. John after several years working in other parts of the province and am grateful for the warm return I've received. While I see many familiar faces, I also see the significant progress the community has made over the past several years.

The COVID-19 pandemic presented many significant challenges, but, in true northern spirit, we banded together to support each other and our local businesses as a community. Along with everyone, we adapted how we provided services, conducted Council meetings, and ensured the safety of our staff and residents. Our Capital Project program injected over \$42 million into our local economy, with 83% of the projects going to local companies creating hundreds of jobs. While the pandemic posed financial challenges, the City benefitted tremendously from the Government of BC's Safe Restart for Local Governments program. This relief funding of \$3.7 million, ensures we maintain our strong financial footing and reduces the effect of the pandemic on property owners.

2020 saw the new RCMP Detachment start construction, the first phase of the 100 Street Corridor project completed, the new Off-leash Dog Park open, and the Festival Plaza development nearly finished. These projects, along with many others, ensure we are investing in the future of our community.

I am honoured to work with such a skilled, innovative, and thoughtful group of elected officials and employees and look forward to continuing to build a community we are all proud to call home.



Milo MacDonald



## CAO's Office



The CAO's Office serves Council directly and acts as the primary liaison between staff, the Mayor's Office and City Council. The Office is also home to the City's economic development and communications functions and is the link between the City and the RCMP Operations.

### Responsibilities:

- Executes policies and decisions of Council and directs and coordinates the activities of City departments
- Assists Council in determining community priorities
- Oversees a team of staff delivering the City services that support Council's direction
- Facilitates business development
- Acquires land for community needs
- Addresses community sustainability and growth opportunities
- Ensures the timely, transparent and accurate delivery of information

The Royal Canadian Mounted Police (RCMP) provide policing services for the City of Fort St. John as an external contractor working in partnership with the City. Through the RCMP's Officer in Charge, the CAO's Office provides the link between the City and the RCMP operations. The Post Detachment, which provides policing services to the North Peace area encompassing approximately 46,700 square kilometres, houses a combined 65 police officers from both municipal and provincial funded units responsible for responding to calls for service, community education and awareness programs, and investigations.



## Operations Team



The Operations Team, split into four functions and led by the Deputy Chief Administrative Officer, is responsible for the safe and efficient delivery of citizen services throughout the community.

This team provides community protective services such as police, fire, emergency management, and bylaw services, maintains the City's transportation network, ensures the reliable delivery of clean water, and maintains the waste water collection system. Additionally, the Operations Team encourages a healthy community by delivering affordable and accessible indoor and outdoor services and programs and building a sustainable city through community planning, development review, and land use policy.

### Responsibilities:

- Provides the operational, technical, and logistical support required to operate our recreation facilities safely
- Delivers community programming and special events
- Oversees and maintains the Fort St. John Visitor Centre, providing valuable information and assistance to both local and out-of-town visitors
- Manages business licensing and the permitting process for land use and development within the City
- Reviews and inspects new development and construction projects
- Manages most major City capital projects
- Maintains and repairs the City transportation network, including street sweeping, snow removal, pothole repair and traffic signals
- Manages transit and solid waste collection contracts
- Distributes safe drinking water and maintains the storm water and waste water collection systems following all federal and provincial regulations
- Provides community education on public safety, emergency preparedness and City bylaws
- Investigates and enforces bylaw regulations to ensure community standards are maintained
- Emergency response, including fire suppression, road rescue, medical response, and technical rescues
- Conducts fire inspection and fire investigation services
- Provides administrative and clerical support, including information technology, guards, record keeping, and front counter services to the Fort St. John RCMP Detachment
- Plans for emergencies such as wildfires and other natural disasters and administers Emergency Support Services as required

## Financial Team



Led by the Chief Financial Officer, the Financial Team supports the City of Fort St. John's vision and strategic goals through direction and leadership in administrative and financial matters. This includes the financial reporting and budgeting for the City, legislative and legal requirements, information technology services, and as the link between Council and City citizens.

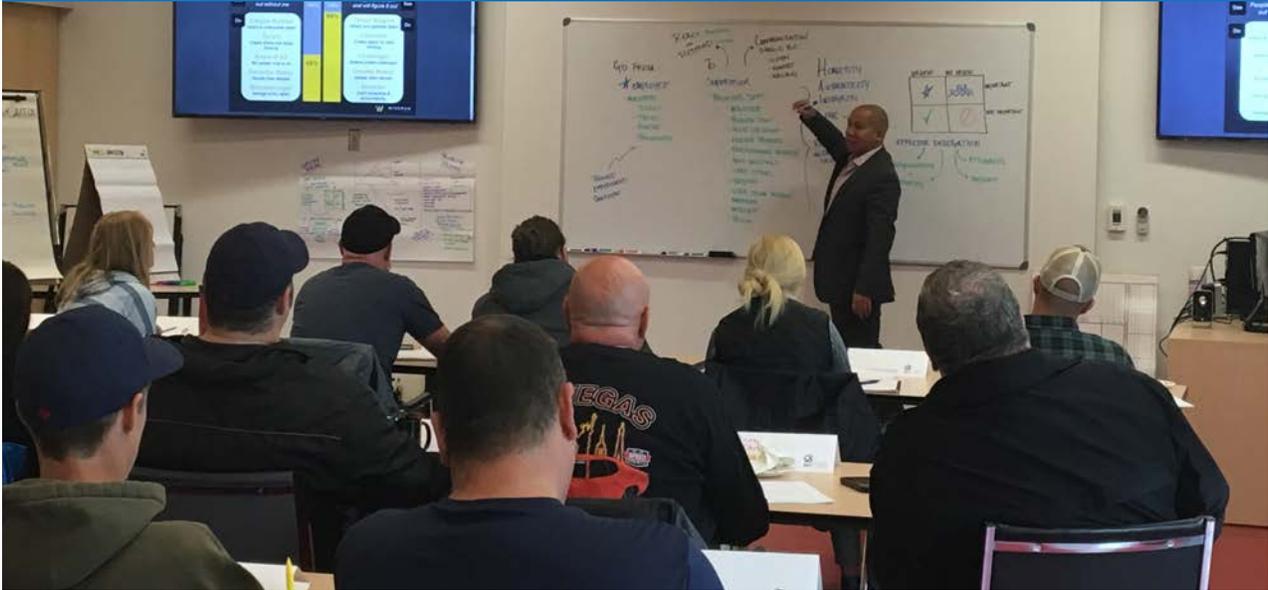
### Responsibilities:

- Leads the City's financial management processes, including the corporate budgeting process
- Accounts for, maintains, and administers financial services such as municipal taxes, utility invoicing, and payables and receivables

- Provides leadership and direction on the City's asset management program
- Develops and implements financial policies to ensure the efficient and effective purchasing of goods and services following all required legislation
- Maintains and improves the City's information technology infrastructure
- Supports client workstations and application use
- Encourages innovation and operational excellence by providing leadership, expertise and assistance in Information Technology and Information Systems
- Provides legislative and administrative support to Council by preparing agendas, minutes, and meeting follow-up
- Ensures all legislative and legal requirements are adhered to
- Manages corporate records and the freedom of information process



## People Team



The People Team, led by the Chief Human Resources Officer, provides strategic human resource solutions to various issues such as recruitment and retention, strengthening our safety culture, developing succession plans, and building on the organization’s culture.

**Responsibilities:**

- Efficient and reliable delivery of compensation, pension, and benefit programs
- Provides expert advice regarding staffing requirements and budgets, performance management, and disciplinary and grievance processes

- Administers compensation surveys and manage the ability management program
- Oversees the employee recruitment process
- Implements and administers the collective agreements
- Manages the robust, award-winning City of Fort St. John Learning and Development Program
- Ensures the City provides a safe and healthy work environment for its employees, contract workers, and visitors
- Delivers health and safety related training and safety management systems
- Implements hazard identification and accident prevention processes
- Ensures compliance and education of regulations and legislation
- Supports the Joint Occupational Health and Safety committees





## Strategic Plan

The Strategic Plan is a 5-year plan approved by Council. It contains five goals, which are split into 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



## 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.

### Strategic Objectives

- 1.1 Develop a 5-year economic development strategy

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- 1.2 Develop a social policy framework

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- 1.3 Develop a tourism strategy

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- 1.4 Engage with local, federal and provincial governments and industry to ensure financial sustainability for resource communities

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- 1.5 Support sustainable resource communities

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## 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.

### Strategic Objectives

- 2.1 Promote and demonstrate Energy Literacy and BC Energy Capital Branding

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- 2.2 Develop and promote policies focused on food security

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- 2.3 Provide access to sanitary sewer and clean water

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- 2.4 Research and develop sustainable strategies to divert solid waste from landfills

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## 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 Council key 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.

### Strategic Objectives

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

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

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

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## Goal No. 4

Initiate and foster partnerships that will benefit Fort St. John. Advocate to decision makers on issues that impact the community.

### 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.

### Strategic Objectives

- 4.1** Support partnership with international communities around sustainable development

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- 4.2** Strengthen relationships with First Nations communities

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

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

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

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## 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.

### Strategic Objectives

**5.1** Implement and Monitor the Downtown Action Plan

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**\*\* Refer to Downtown Action Plan for detailed information \*\***



# 2020 Quick Facts

83%

percentage of Capital Project contracts awarded to local companies



33

Planning applications processed



Likes on the City of Fort St. John Facebook page

11,692



1,020

tonnes of asphalt produced to fill potholes



799

service calls responded to by the Fort St. John Fire Department

80

COVID-19 Business Support Grants provided to local businesses



2.8

million

cubic metres of water produced

Visits to the North Peace Leisure Pool

16,446



618

acres of parks and greenspaces maintained

1,246

Bylaw-related service calls



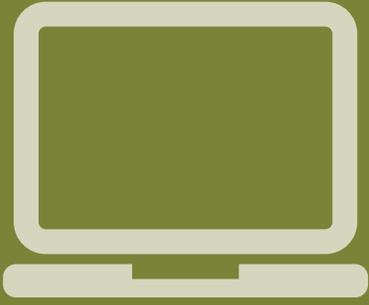
64

new housing units under construction



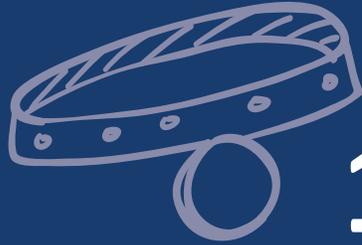
**615,495**

page views on  
fortstjohn.ca



**Lowest**

residential municipal property  
taxes compared to 8 other  
BC Resource Communities



**1251**

dog licenses issued

**91**

Council meetings conducted



lane km of roads maintained

**350+**



**17,613**

visits to the Visitor  
Information Centre



Total construction  
value of building  
permits

**\$79.96  
million**

compared to  
\$57.63 million in 2019



**2,000+**

volunteers who assisted with the  
2020 BC Winter Games



**2.9**

**million**

cubic metres of  
sewer treated

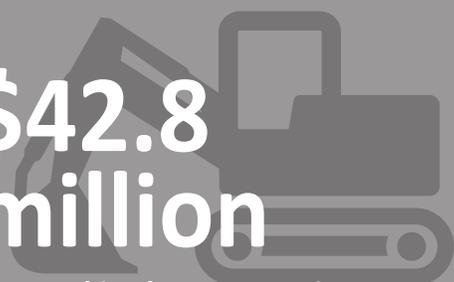


**9,058**

calls for service  
responded to  
by the RCMP

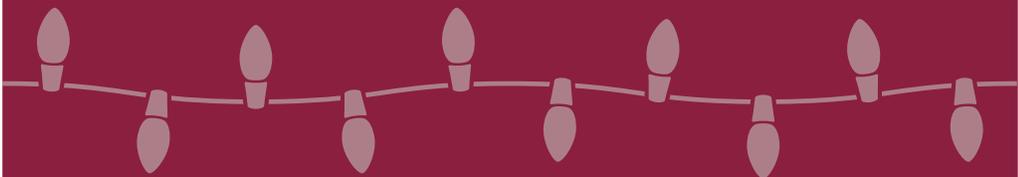
**\$42.8  
million**

invested in the community  
through construction-based  
Capital Projects



**49**

Light up your Business grants issued



# Awards and Accomplishments



## Corporate

2020

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, 2019. This is the City's fifth 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**

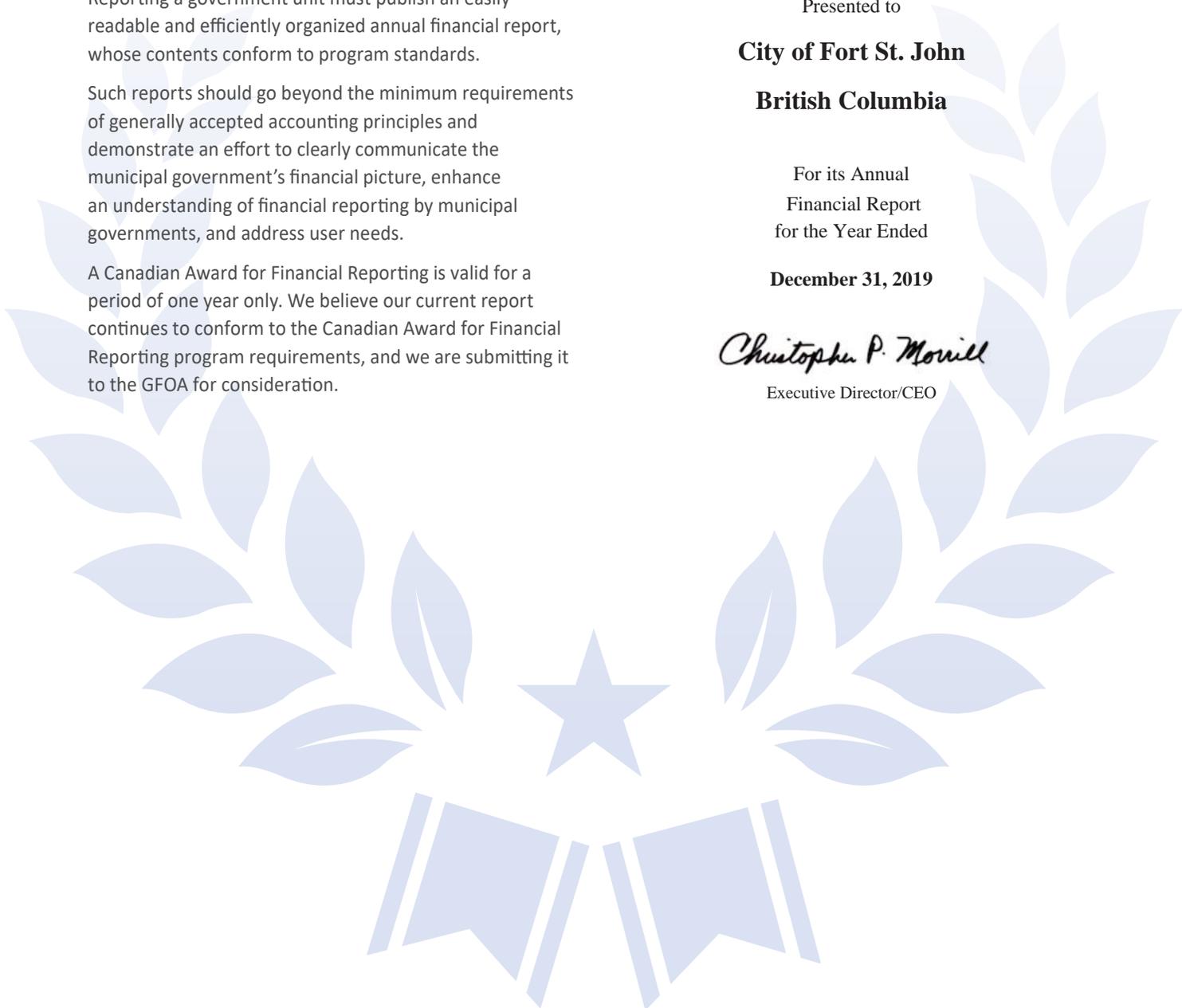
**British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2019**

*Christopher P. Morill*

Executive Director/CEO





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FORT ST. JOHN

*The Energetic City*

WELCOMES YOU

fortstjohn.ca

# 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	<b>39.72% (High)</b>
Uncollected taxes	<b>4.75% (Low)</b>
3-year change in tax base	<b>-4.43% (High)</b>
Commercial assessment	<b>29.58% (Low)</b>
Reliance on a single account	<b>0.77% (Low)</b>
<b>Overall Assessment</b>	<b>11 (Low)</b>

Budget Dimension	
Residential tax burden	<b>1.4% (Low)</b>
Deficits in the last 5 years	<b>2 (High)</b>
3-year budget accuracy	<b>1.13% (Low)</b>
Liquidity	<b>4.48 (Low)</b>

Debt and Capital Dimension	
Debt service	<b>5.32% (Low)</b>
Outstanding debt	<b>0.90% (Low)</b>
Infrastructure Lifecycle	<b>73.87% (Low)</b>
Capital Investment	<b>271% (Low)</b>
Reserves	<b>153% (Low)</b>

**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	\$34,341,802
Total Revenue	\$86,460,370
<b>2020 Assessed Risk</b>	<b>39.72% (High)</b>

#### 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	\$2,155,745
Total taxes billed this year	\$45,410,591
<b>2020 Assessed Risk</b>	<b>4.75% (Low)</b>

#### 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 2020 and 2018	-\$315,658,859
Tax base 2018	\$3,681,792,655
<b>2020 Assessed Risk</b>	<b>-4.43% (High)</b>

#### 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	\$1,040,863,322
Total assessment	\$3,518,809,747
<b>2020 Assessed Risk</b>	<b>29.58% (Low)</b>

#### 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	\$27,040,000
Total assessed value	\$3,518,808,747
<b>2020 Assessed Risk</b>	<b>0.77% (Low)</b>

#### 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	\$1,580
Average Household Income*	\$116,396
<b>2020 Assessed Risk</b>	<b>1.4% (Low)</b>

\*used \$114,114 (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 and 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	2
<b>2020 Assessed Risk</b>	<b>2 (High)</b>

#### 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	\$2,058,044
Total expenditures for those 3 years	\$182,886,843
<b>2020 Assessed Risk</b>	<b>1.13% (Low)</b>

#### 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	\$107,398,564
Short-term liabilities	\$23,961,781
<b>2020 Assessed Risk</b>	<b>4.48 (Low)</b>

#### 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
Total own source revenue	\$54,855,135
<b>2020 Assessed Risk</b>	<b>5.32% (Low)</b>

### 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	\$31,724,036
Total tax base	\$3,518,809,747
<b>2020 Assessed Risk</b>	<b>0.90% (Low)</b>

### 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	\$468,899,341
Total original cost of all capital assets	\$634,728,633
<b>2020 Assessed Risk</b>	<b>73.87% (Low)</b>

### 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	\$34,697,608
Annual depreciation on capital assets	\$12,825,633
<b>2020 Assessed Risk</b>	<b>271% (Low)</b>

### 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	\$99,018,711
Total expenditures	\$64,548,117
<b>2020 Assessed Risk</b>	<b>153% (Low)</b>

### Risk Thresholds

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

## Management Discussion and Analysis

The Statement of Operations in the external financial statements indicates that the City has incurred an annual surplus of \$21,912,253. However, readers should be aware that this income statement is based on Public Sector Accounting Standards (PSAS) and includes both capital revenue, capital expenditures, and non-cash items such as amortization of tangible capital assets (TCA) and loss on disposal of TCA and accruals.

Municipalities prepare budgets that separate operational spending from capital spending. The operating budget developed by Administration and approved by Council is on a cash basis and includes principle payments on debt. In order to truly assess how the City has performed against the operating budget that Council approved last year, it is important to also isolate capital revenues and expenditures, non-municipal requisitions and other non-cash items.

The C.D. Howe Institute came out with a study in 2018 which discovered that most municipalities “undershot their targets by an average of 9 percent” and “have tended to run substantial surpluses over time and have accumulated large amounts of cash on their balance sheets” The City of Fort St. John, as shown through the following, has significantly improved its budget performance such that the surpluses have been minimal over the past 4 years and significantly below the average.

### Variance Analysis

A detailed variance analysis provides a reflection of the budget that Council approved last year. The numbers differ from Schedule 1, the latter of which excludes revenue and expenses from the North Peace Leisure Pool. While the pure cash operating surplus for 2020 was \$149,760 there was a net difference between capital revenue received and transferred out to capital reserves of \$180,731 and a net positive for provincial requisitions collected and disbursed of \$19,677 which created a small net operating deficit of \$17,955. There are many reasons, both favourable and unfavourable, as to how the City has arrived at this small deficit. The variance analysis was conducted by comparing 2020 actuals against the 2020 budget. No comparison was done against 2019 actuals due to the significant effect of the COVID-19 pandemic.

	2020 Budget	2020 Actual	Variance
<b>Revenues</b>			
Tax Requisitions Collected	\$18,169,100	\$12,718,441	\$(5,450,659)
Government transfers	\$30,025,904	\$33,903,835	\$3,877,931
Other Revenue from own Sources	\$7,608,825	\$6,763,421	\$(845,404)
Payments/Grants in Lieu of Taxes	\$450,000	\$471,888	\$21,888
Return on investment	\$2,678,557	\$2,259,471	\$(419,086)
Sale of Services	\$11,693,500	\$11,654,916	\$(38,584)
Services Provided to Other Governments	\$536,771	\$553,267	\$16,496
Municipal Taxes	\$32,070,258	\$31,511,915	\$(558,343)
Transfers In from Reserves	\$1,451,638	\$2,627,000	\$1,175,362
<b>Total Revenues</b>	<b>\$104,684,553</b>	<b>\$102,464,154</b>	<b>\$(2,220,399)</b>
<b>Expenses</b>			
Contracted and general services	\$15,913,616	\$18,345,985	\$(2,432,368)
Interest and Bank Charges	\$1,382,702	\$1,363,855	\$18,847
Material, goods and supplies	\$3,892,235	\$3,692,739	\$199,496
Other Expenses	\$2,563,119	\$2,183,717	\$379,401
Tax Requisitions Paid	\$18,169,100	\$12,705,425	\$5,463,675
Principal on Long Term Debt & Actuarial Adjustments	\$2,054,966	\$2,071,932	\$(16,966)
Salaries, wages and employee benefits	\$24,626,409	\$25,092,891	\$(466,482)
Transfers Out	\$34,074,156	\$34,998,169	\$(924,013)
Utilities	\$2,008,250	\$2,027,396	\$(19,146)
<b>Total Expenses</b>	<b>\$104,684,553</b>	<b>\$102,482,108</b>	<b>\$2,202,445</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>\$(17,955)</b>	<b>\$(17,955)</b>

## Management Discussion and Analysis

### Revenues

#### Tax Requisitions Collected vs. Paid (\$13,000 favourable)

- Collected more than paid out (\$13,000 favourable); requisitions affected by the pandemic for the school tax, regional hospital and Peace River Regional District.

#### Government Transfers (\$3,878,000 favourable)

- Federal Restart grant (\$3,778,000 favourable); miscellaneous infrastructure grants (\$820,000 favourable); closed casino, no grant (\$720,000 unfavourable).

#### Other Revenue from Own Sources (\$845,000 unfavourable)

- Pandemic effect on rentals at the North Peace Arena, Pomeroy Sport Centre, Athletic fields and the Kids Arena Fieldhouse (\$343,000 unfavourable); Suspended penalties (\$288,000 unfavourable); suspended recreational programming and events (\$94,000 unfavourable); Permits, civil inquiries, development permits, bylaw fines and parking meters (\$93,000 unfavourable); Transit (\$27,000 unfavourable).

#### Return on Investments (\$419,000 unfavourable)

- Investments matured and subsequent interest rates received were much lower (\$419,000 unfavourable).

#### Sale of Services (\$39,000 unfavourable)

- During the pandemic, commercial and bulk water decreased (\$269,000 unfavourable), partially offset with and increase in residential volume as more people worked from home (\$230,000 favourable).

#### Municipal Taxes (\$558,000 unfavourable)

- The initial 1.25% tax increase incorporated within the budget was subsequently suspended by council in response to the pandemic (\$345,000 unfavourable); Supplemental assessments throughout the year lowered what was expected to be collected (\$213,000 unfavourable).

#### Transfers in from Reserves (\$1,175,000 favourable)

- Transfers from the contingency reserve to cover RCMP unionization retroactive adjustment (\$425,000 favourable) and employment obligations (\$750,000 favourable).

### Expenses

#### Contracted and General Services (\$2,432,000 unfavourable)

- RCMP contract due to unionization retroactive adjustment (\$1,159,000 unfavourable) and RCMP officer staffing at 100% capacity (\$588,000 unfavourable); Contracts related to garbage collection, storm water collection (floods), parking lot snow clearing (\$1,120,000 unfavourable); Pandemic affected professional development (\$323,000 favourable) and staff training and development (\$112,000 favourable).

#### Material, Goods and Supplies (\$199,000 favourable)

- Parts (\$112,000 favourable); Fuel, Oil, Lubricants (\$110,000 favourable); Gravel and topsoil (\$50,000 favourable); program supplies (\$24,000 favourable); Pandemic affected first aid supplies and PPE (\$62,000 unfavourable) and office supplies (\$35,000 unfavourable).

#### Other Expenses (\$379,000 favourable)

- Employer health tax (\$135,000 favourable); Community events cancelled (\$146,000 favourable); Grant-in-aid (\$34,000 favourable); Carbon offset collection (\$33,000 favourable); development strategy (\$31,000 favourable).

#### Salaries, Wages and Employee Benefits (\$466,000 unfavourable)

- Employment obligations (\$750,000 unfavourable); Fire service overtime (\$394,000 unfavourable); Other overtime (\$173,000 unfavourable); Temporary layoffs (\$646,000 favourable); Benefits (\$205,000 favourable).

#### Transfers to Reserves (\$924,000 unfavourable)

- Portion of Restart grant deferred into 2021 (\$1,478,000 unfavourable); interest earned transferred to reserves (\$372,000 unfavourable); less revenue transferred to reserves for garbage collection, water and sewer (\$761,000 favourable); Gaming funds, no transfer to reserves (\$165,000 favourable);

## Management Discussion and Analysis

### Operating Historical Analysis

	2016	2017	2018	2019	2020
<b>Revenues</b>					
Municipal Taxes	\$31,973,798	\$31,858,191	\$31,714,481	\$31,644,307	\$31,511,915
Grants in lieu of taxes	\$395,488	\$463,696	\$457,499	\$485,553	\$471,888
Services provided to other governments	\$751,628	\$723,189	\$489,318	\$631,221	\$553,267
Sale of services	\$10,866,398	\$12,172,506	\$11,855,089	\$12,019,709	\$11,654,916
Other revenue from own sources	\$7,562,756	\$7,876,894	\$8,000,708	\$8,132,675	\$6,762,420
Government transfers (operating only)	\$3,448,700	\$3,202,607	\$3,893,520	\$3,334,606	\$6,731,970
Return on investment	\$1,448,430	\$1,710,706	\$2,929,034	\$2,316,440	\$1,628,444
Transfers in	\$602,724	\$754,995	\$614,379	\$613,900	\$2,627,000
Actuarial adjustments	\$583,513	\$603,566	\$539,786	\$620,004	\$631,027
Sale of Assets	-	\$45,897	\$8,264	\$771,483	-
Developer contributions	\$9,094,692	\$2,539,085	\$74,835	\$350,000	\$1,000
<b>Total Revenues</b>	<b>\$66,728,127</b>	<b>\$61,951,332</b>	<b>\$60,576,913</b>	<b>\$60,919,898</b>	<b>\$62,573,847</b>
<b>Expenses</b>					
Salaries, wages and employee benefits	\$21,455,791	\$23,403,776	\$23,712,573	\$25,248,525	\$25,092,890
Contracted and general services	\$13,448,706	\$15,081,438	\$15,228,256	\$15,654,885	\$18,345,985
Materials, goods and supplies	\$4,076,832	\$3,664,069	\$4,216,161	\$3,809,886	\$3,692,739
Utilities	\$2,159,869	\$2,250,167	\$2,074,226	\$2,224,542	\$2,027,396
Other expenses	\$1,592,328	\$1,488,420	\$1,739,128	\$2,467,477	\$2,183,717
Interest and Bank charges	\$2,249,128	\$2,143,173	\$1,506,028	\$1,426,652	\$1,363,855
Principal on Long-Term Debt & Actuarial Adj.	\$2,441,555	\$2,114,235	\$2,019,279	\$2,103,379	\$2,071,932
Transfers out (to reserves)	\$10,446,273	\$11,062,502	\$8,687,234	\$8,344,525	\$7,645,573
<b>Total Expenses</b>	<b>\$57,870,482</b>	<b>\$61,207,780</b>	<b>\$59,182,885</b>	<b>\$61,279,871</b>	<b>\$62,424,087</b>
<b>Subtotal</b>	<b>\$8,857,645</b>	<b>\$743,552</b>	<b>\$1,394,028</b>	<b>\$(359,973)</b>	<b>\$149,760</b>
<b>Additional Transfers</b>					
Transfer to Operating Reserves		\$1,000,000	\$1,000,000		
Green Initiative Fund Grant Revenue			\$(125,771)		
<b>Reserve Transfers from Current Year Surplus</b>					
Transfer to Emergency Reserve	\$(19,363)				
Transfer to RCMP Reserve	\$(32,311)				
Transfer to Human Resources Reserve	\$(20,285)				
Transfer to Green Initiative Fund Reserve	\$(166,077)				
Transfer to Water Reserve	\$(2,777,384)				
Transfer to Sewer Reserve	\$(1,476,834)				
<b>Actual Income Statement Cash Surplus (Deficit)</b>	<b>\$4,365,391</b>	<b>\$1,743,552</b>	<b>\$2,268,257</b>	<b>\$(359,973)</b>	<b>\$149,760</b>
<b>Cash Surplus (Deficit) Percent</b>	<b>7.54%</b>	<b>2.85%</b>	<b>3.83%</b>	<b>(0.59%)</b>	<b>0.24%</b>
<b>Requisitions</b>					
Collection for other governments revenue	\$18,862,100	\$17,553,628	\$17,063,096	\$16,493,282	\$12,718,441
Other tax requisitions - Expenditures	\$18,878,825	\$17,889,814	\$17,080,964	\$16,473,605	\$12,705,425
<b>Requisitions Subtotal</b>	<b>\$(16,725)</b>	<b>\$(336,186)</b>	<b>\$(17,868)</b>	<b>\$19,677</b>	<b>\$13,016</b>
<b>Capital Transfers</b>					
Government Transfers - Capital Revenue	\$26,332,183	\$26,759,588	\$25,890,850	\$27,675,244	\$27,171,865
Transfers out - Capital Expenditures	\$23,759,156	\$25,816,666	\$25,890,850	\$27,675,244	\$27,352,596
<b>Capital Transfers Subtotal</b>	<b>\$2,573,027</b>	<b>\$942,922</b>	<b>-</b>	<b>-</b>	<b>\$(180,731)</b>
<b>Net Cash Surplus (Deficit)</b>	<b>\$11,413,947</b>	<b>\$1,350,288</b>	<b>\$1,376,160</b>	<b>\$(340,296)</b>	<b>\$(17,955)</b>

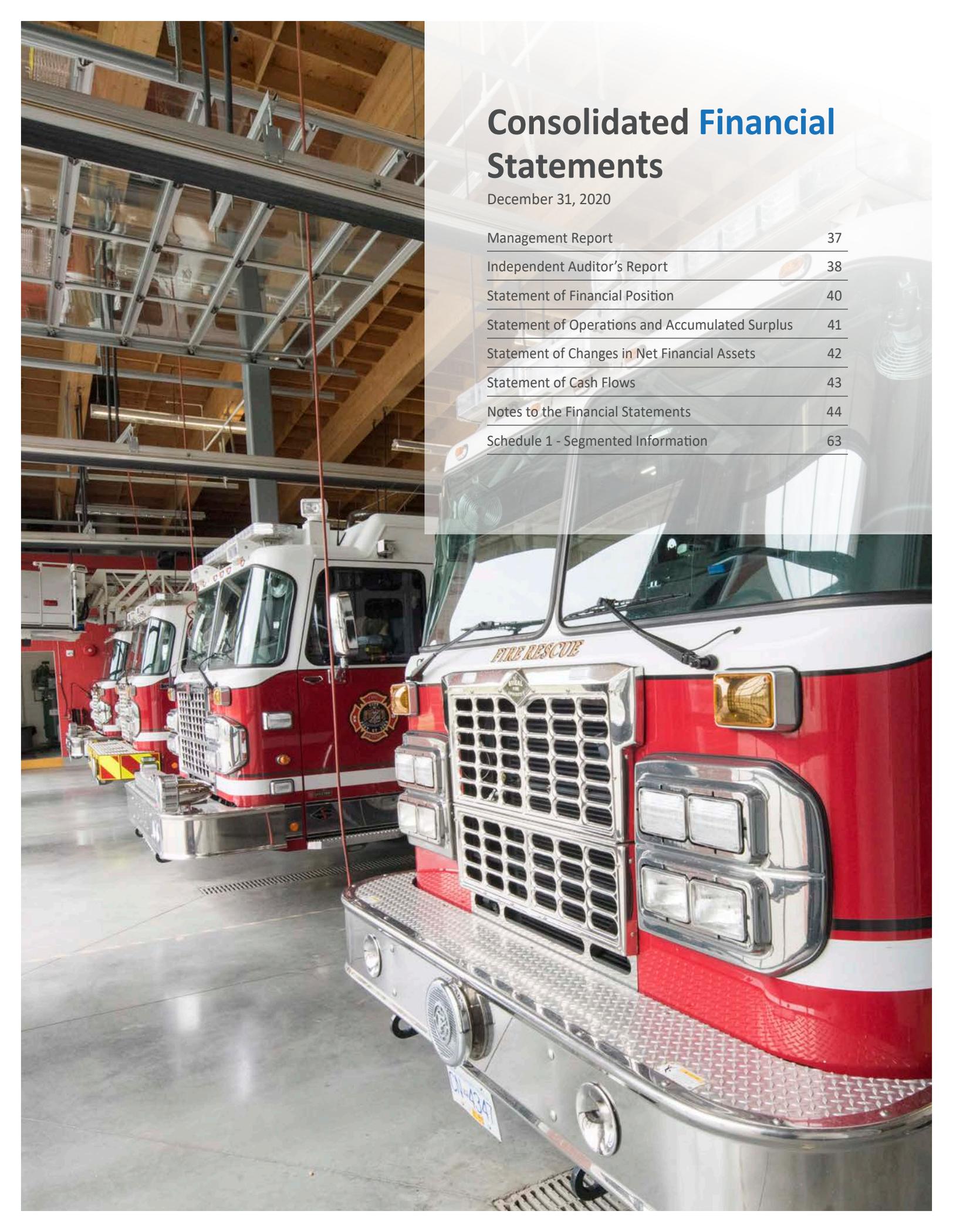
## Management Discussion and Analysis

In December of 2019, the C.D. Howe Institute came out with a report on how municipalities performed against their operating budget. It found that municipalities across Canada were generating on average operating surpluses of 9% of budget which is recognized as being far too excessive. In 2016, Fort St. John generated an operating surplus of 7.54%. Since then the consecutive operating surpluses have declined to 2.85% in 2017, 3.83% in 2018, (0.59%) in 2019 and (0.02%) for 2020. During that entire time Council has not increased tax revenue. This also demonstrates that over the most recent two years that the City has been relatively accurate with its operating budgets.

The City is grateful for the \$3.8 million federal restart grant from which administration allocated \$2.3 million to offset the pandemic-related reduction of revenues. Administration also offset the RCMP unionization retroactive adjustment of \$1,159,000 and offset employment obligations of \$350,000 from the contingency reserve. Replenishment of this reserve will commence within the 2022 operating budget over 5 years. During 2020, the transitioning of fire service agreement revenue commenced in the amount of \$223,000 to capital reserves. For the 2022 budget this amount will be \$446,000 as we approach the expiration of two of the three agreements. If we replenished the contingency reserve over 5 years and continued to transition more of the fire services agreement revenue this would mean an increase of expenses by \$524,800 (\$301,800 + \$223,000) or an automatic 1.90% in the tax rate for the 2022 budget (to the exclusion of any other reduction of revenue or increases of expenses) if property assessment values remained the same. In summary, there will be significant pressure to continue to increase tax revenue for the 2022 operating budget.

## 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.



# Consolidated Financial Statements

December 31, 2020

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City of Fort St. John  
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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 28, 2021

Milo MacDonald  
Chief Administrative Officer  
April 28, 2021



**CHARTERED PROFESSIONAL ACCOUNTANTS**

*Partners*

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**INDEPENDENT AUDITOR'S REPORT**

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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, 2020, 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, 2020 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 statement 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 19, 2020

*Sander Rose Bone Grindle c.c.a.*  
**Chartered Professional Accountants**

*Sander Rose Bone Grindle LLP*  
 CHARTERED PROFESSIONAL ACCOUNTANTS

# City of Fort St. John

## Statement of Financial Position

As At December 31, 2020

	2020	2019
<b>Financial assets</b>		
Cash (Note 2)	\$ 88,511,835	\$ 29,360,906
Receivables (Note 4)	8,379,853	9,837,694
Investments (Note 5)	10,506,876	70,474,298
Municipal Finance Authority debt reserve deposits (Note 6)	1,954,840	1,941,182
Property acquired for taxes subject to redemption (Note 7)	2,164,834	9,868
	<b>111,518,238</b>	<b>111,623,948</b>
<b>Liabilities</b>		
Payables and accruals (Note 8)	16,744,541	15,314,829
Accrued interest payable	243,347	246,551
Deferred revenue (Note 10)	6,973,893	7,472,151
Municipal Finance Authority debt reserve (Note 6)	1,954,840	1,941,182
Long term debt (Note 11)	31,724,036	33,795,968
Employee future benefit obligations (Note 12)	353,300	319,000
	<b>57,993,957</b>	<b>59,089,681</b>
<b>Net Financial assets</b>	<b>53,524,281</b>	<b>52,534,267</b>
<b>Non-financial assets</b>		
Prepaid expenses	481,898	631,802
Inventories of supplies	2,185,164	2,185,893
Tangible capital assets (Note 13)	468,899,341	447,826,469
	<b>471,566,403</b>	<b>450,644,164</b>
<b>Accumulated surplus (Note 14)</b>	<b>\$525,090,684</b>	<b>\$503,178,431</b>

Approved by:



Shirley Collington  
Director of Finance

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Operations and Accumulated Surplus

For the Year Ended December 31, 2020

	Budget Unaudited	2020	2019
<b>Revenue</b>			
Net municipal property taxes (Note 15)	\$ 32,070,258	\$ <b>31,524,930</b>	\$ 31,663,983
Grants in lieu of taxes	450,000	<b>471,888</b>	485,553
Services provided to other governments	631,771	<b>923,387</b>	717,864
Sale of services	11,856,000	<b>11,669,204</b>	12,144,980
Other revenue from own sources	5,272,470	<b>4,811,962</b>	6,706,161
Government transfers (Note 16)	30,734,904	<b>34,341,802</b>	29,963,250
Return on investment	1,845,000	<b>1,410,620</b>	2,023,976
Actuarial adjustments	618,557	<b>631,027</b>	620,004
Developer contributions	671,500	<b>671,500</b>	350,000
Gain on disposal of tangible capital assets	-	<b>4,050</b>	152,614
	84,150,460	<b>86,460,370</b>	84,828,385
<b>Expenses</b>			
General government services	9,075,318	<b>9,623,828</b>	9,737,182
Protective services	15,662,531	<b>17,587,585</b>	15,125,620
Transportation	15,289,605	<b>16,669,776</b>	16,676,301
Public health and welfare	861,607	<b>1,068,227</b>	875,187
Environmental development	2,980,212	<b>2,464,172</b>	2,739,248
Recreation and cultural	9,692,136	<b>9,426,891</b>	9,041,727
Water utility services	3,777,156	<b>4,355,039</b>	4,159,971
Sewer utility services	3,094,861	<b>3,352,599</b>	3,482,481
	60,433,426	<b>64,548,117</b>	61,837,717
Annual surplus	23,717,034	<b>21,912,253</b>	22,990,668
Accumulated surplus, beginning of year	480,187,763	<b>503,178,431</b>	480,187,763
<b>Accumulated surplus, end of year</b>	<b>\$503,904,797</b>	<b>\$525,090,684</b>	<b>\$503,178,431</b>

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2020

	Budget Unaudited	2020	2019
Annual Surplus	\$ 23,717,034	\$ <b>21,912,253</b>	\$ 22,990,668
Acquisition of tangible capital assets	(65,394,815)	<b>(34,697,608)</b>	(40,991,087)
Amortization of tangible capital assets	10,555,950	<b>12,825,633</b>	12,234,835
Loss (gain) on disposal of tangible capital assets	-	<b>724,653</b>	522,446
Proceeds on disposal of tangible capital assets	-	<b>74,450</b>	248,957
	(31,121,831)	<b>839,381</b>	(4,994,181)
Consumption of inventories of supplies	-	<b>729</b>	59,396
Prepaid expenses	-	<b>(481,898)</b>	(631,802)
Use of prepaid expenses	-	<b>631,802</b>	697,372
	-	<b>150,633</b>	124,966
<b>Change in net financial assets</b>	(31,121,831)	<b>990,014</b>	(4,869,214)
Net financial assets, beginning of year	52,534,267	<b>52,534,267</b>	57,403,482
<b>Net financial assets, end of year</b>	\$ 21,412,436	\$ <b>53,524,281</b>	\$ 52,534,267

See accompanying notes to financial statements.

# City of Fort St. John

## Statement of Cash Flows

For the Year Ended December 31, 2020

	2020	2019
<b>Operating Activities</b>		
Annual surplus	\$ 21,912,253	\$ 22,990,668
Items not involving cash:		
Amortization of tangible capital assets	12,825,633	12,234,835
Actuarial adjustment on long term debt	(631,027)	(620,004)
Loss (gain) on disposal of tangible capital assets	724,653	522,446
Changes in non-cash operating assets and liabilities:		
Receivables - decrease	1,457,841	970,945
Inventories of supplies - decrease	729	59,396
Prepaid expenses - decrease (increase)	149,904	65,569
Tax sale properties - increase	(2,154,966)	(9,868)
Land held for resale - decrease	-	228,051
Payables and accruals - increase (decrease)	1,429,712	2,968,949
Accrued interest payable - (decrease)	(3,204)	(936)
Deferred revenue - increase	(498,258)	484,560
Employee benefits and other liabilities - increase	34,300	33,100
	<b>35,247,570</b>	<b>39,927,711</b>
<b>Capital Activities</b>		
Proceeds on disposal of tangible capital assets	74,450	248,957
Purchase of tangible capital assets	(34,697,608)	(40,991,087)
	<b>(34,623,158)</b>	<b>(40,742,130)</b>
<b>Financing Activities</b>		
Long term debt borrowing proceeds	-	388,289
Long term debt principal repayment	(1,440,905)	(1,479,492)
	<b>(1,440,905)</b>	<b>(1,091,203)</b>
<b>Investing Activities</b>		
Increase (Decrease) in investments	59,967,422	9,525,702
(Decrease) increase in cash	59,150,929	7,620,080
Cash, beginning of year	29,360,906	21,740,826
<b>Cash, end of year</b>	<b>\$ 88,511,835</b>	<b>\$ 29,360,906</b>

See accompanying notes to financial statements.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 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, 2020

### 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, 2020

### 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, 2020

### 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 2020 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, 2020

### 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, 2022, with early adoption permitted.

### 2. Cash

	2020	2019
Cash and bank	\$ 1,301,778	\$ 3,523,719
TD Bank Savings	76,776,362	15,497,011
Credit Union Savings	10,433,695	10,340,176
	<b>\$ 88,511,835</b>	<b>\$ 29,360,906</b>

### 3. Restricted cash

Cash and investments includes \$5,128,762 (2019 - \$5,479,729) set aside for development cost charges, \$1,178,360 (2019 - \$1,152,926) set aside for statutory reserves in the reserve fund and \$81,977,216 (2019 - \$83,129,936) for appropriated surplus in the general fund.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 4. Receivables

	2020	2019
<b>Trade and other receivables</b>		
Federal Government	\$ 1,298,793	\$ 812,581
Other Government agencies	2,276,911	1,947,474
General	338,573	988,974
Property taxes receivable	3,690,350	5,381,905
Utilities receivables	823,087	786,731
<b>Receivables, gross</b>	<b>8,427,714</b>	<b>9,917,665</b>
Allowance for doubtful accounts	(47,861)	(79,971)
<b>Receivables, net of allowances</b>	<b>\$ 8,379,853</b>	<b>\$ 9,837,694</b>

### 5. Investments

Investments consist of guaranteed investment certificates and have costs that approximate market values. They have stated interest rate of 0.65%, and matures on August 24, 2021.

### 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	2020	2019
General Fund Operations	\$ 408,880	\$ 728,200	\$ 1,137,080	\$ 1,128,835
Water Fund Operations	41,874	87,117	128,991	128,148
Sewer Fund Operations	226,645	462,124	688,769	684,199
	\$ 677,399	\$ 1,277,441	\$ 1,954,840	\$ 1,941,182

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 7. Tax sale properties

	Opening balance	Additions	Transfers and redemptions	2020	2019
Property acquired for taxes subject to redemption	\$ 9,868	\$ 2,164,834	\$ 9,868	\$ 2,164,834	\$ 9,868

### 8. Payables and accruals

	2020	2019
<b>Trade accounts and accruals</b>		
Federal government	\$ 2,801,859	\$ 1,534,475
Other government agencies	599,754	108,873
General	4,343,474	5,957,663
Payroll and benefits	2,253,198	1,864,057
Deposits	6,746,256	5,849,760
	<b>\$ 16,744,541</b>	<b>\$ 15,314,829</b>

### 9. 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, 2020 (2019 - \$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, 2020

### 10. Deferred revenue

	December 31, 2019	Externally restricted inflows	Revenue earned	December 31, 2020
Pomeroy Sports Centre - sponsorships	\$ 71,250	\$ 50,000	\$ (121,250)	\$ -
Pomeroy Sports Centre - School District #60 lease	948,623	-	(46,654)	<b>901,969</b>
Development Cost Charges (DCC)	5,479,729	320,534	(671,500)	<b>5,128,763</b>
Other	972,549	810,710	(840,098)	<b>943,161</b>
	<b>\$ 7,472,151</b>	<b>\$ 1,181,244</b>	<b>\$ (1,679,502)</b>	<b>\$ 6,973,893</b>

### 11. 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 2020	Net debt 2019
General Fund Operations	\$ 29,168,338	\$ 9,931,809	<b>\$ 19,236,529</b>	\$ 20,346,295
Water Fund Operations	2,899,965	1,463,302	<b>1,436,663</b>	1,586,585
Sewer Fund Operations	17,400,132	6,349,288	<b>11,050,844</b>	11,863,088
	<b>\$ 49,468,435</b>	<b>\$ 17,744,399</b>	<b>\$ 31,724,036</b>	\$ 33,795,968

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, 2014
Issue 85	Oct 25, 2004	20	Dec 02, 2024	2.00%	Dec 02, 2014
Issue 97	Apr 19, 2006	20	Apr 19, 2026	4.66%	Apr 19, 2016
Issue 101	Apr 11, 2007	20	Apr 11, 2027	4.52%	Apr 11, 2017
Issue 102	Nov 02, 2007	30	Dec 01, 2037	4.82%	Dec 01, 2022
Issue 103	Apr 23, 2008	30	Apr 23, 2038	4.65%	Apr 23, 2023
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, 2020

### 11. 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 25, 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:

2021	\$ 2,153,967
2022	2,238,643
2023	2,326,676
2024	2,418,201
2025	2,379,744
2026 and thereafter	20,206,805
	<b>\$ 31,724,036</b>

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 12. 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.

	2020	2019
<b>Accrued benefit obligation</b>		
Balance, beginning of year	\$ 319,000	\$ 285,900
Non-pension expense	52,300	46,300
Expected benefit payments	(18,000)	(13,200)
	<b>\$ 353,300</b>	<b>\$ 319,000</b>

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2020.

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

	2020	2019
Discount rates	2.0%	2.6%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5% - 5.9%	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, 2020

### 12. 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, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 \$1,753,770 (2019 - \$1,697,495) for employer contributions while employees contributed \$1,473,726 (2019 - \$1,430,222) to the plan in fiscal 2020. 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, 2020

### 13. Tangible capital assets

	Land	Land Improvements	Buildings	Machinery & Equipment	General Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	2020	2019
<b>Cost</b>										
Balance, beginning 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
Additions	-	3,246,899	2,361,920	2,357,547	10,661,416	1,970,367	2,240,795	12,082,826	34,921,770	40,991,087
Disposals	-	(94,145)	(13,862)	(203,018)	(1,049,791)	(269,530)	(32,295)	-	(1,662,641)	(2,895,602)
Reallocation of work in progress	-	3,425,533	2,294,846	1,965,142	3,613,705	1,132,607	1,080,645	13,736,640	(224,162)	-
<b>Balance, end of year</b>	<b>18,283,666</b>	<b>24,736,301</b>	<b>107,471,055</b>	<b>32,392,726</b>	<b>300,780,741</b>	<b>70,115,909</b>	<b>67,175,151</b>	<b>13,773,084</b>	<b>634,728,633</b>	<b>601,693,666</b>
<b>Accumulated amortization</b>										
Balance, beginning 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
Amortization of tangible capital assets	-	310,989	2,258,423	2,412,189	5,602,342	1,213,702	1,027,988	-	12,825,633	12,234,836
Disposals	-	(54,134)	(3,050)	(109,656)	(498,562)	(169,301)	(28,835)	-	(863,538)	(2,124,199)
<b>Balance, end of year</b>	<b>-</b>	<b>2,711,248</b>	<b>29,337,809</b>	<b>14,824,402</b>	<b>72,244,186</b>	<b>26,151,736</b>	<b>20,559,911</b>	<b>-</b>	<b>165,829,292</b>	<b>153,867,197</b>
<b>Net book value, end of year</b>	<b>\$ 18,283,666</b>	<b>\$ 22,025,053</b>	<b>\$ 78,133,246</b>	<b>\$ 17,568,324</b>	<b>\$ 228,536,555</b>	<b>\$ 43,964,173</b>	<b>\$ 46,615,240</b>	<b>\$13,773,084</b>	<b>\$468,899,341</b>	<b>\$447,826,469</b>

Included in the above additions are developers contributed tangible capital assets from subdivision development consisting of general infrastructure of \$0.00 (2019 - \$0.00), water infrastructure of \$0.00 (2019 - \$0.00) and sewer infrastructure of \$0.00 (2019 - \$0.00).

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 14. Accumulated surplus

	2020	2019
<b>General Fund Accumulated Surplus</b>		
<b>Appropriated Surplus</b>		
General Fund Surplus	\$ 63,424,895	\$ 65,024,662
Water Fund Surplus	15,597,418	15,882,856
Sewer Fund Surplus	2,954,902	2,222,418
	<b>81,977,215</b>	<b>83,129,936</b>
<b>Unappropriated Surplus</b>		
General	3,519,996	3,537,952
Water	500,000	500,000
Sewer	500,000	500,000
	<b>4,519,996</b>	<b>4,537,952</b>
	<b>86,497,211</b>	<b>87,667,888</b>
<b>Capital Fund Accumulated Surplus</b>		
<b>Reserves</b>		
<b>Investment in Tangible Capital Assets</b>		
Equity in CA - General	341,388,637	322,764,240
Equity in CA - Water	45,235,942	44,011,970
Equity in CA - Sewer	50,790,534	47,581,407
	<b>437,415,113</b>	<b>414,357,617</b>
<b>Reserve Fund Accumulated Surplus</b>		
<b>Statutory Reserves</b>		
Sale of City owned land	705,594	690,364
Parking Reserve	69,599	68,097
Parks Reserve	403,167	394,465
	<b>1,178,360</b>	<b>1,152,926</b>
<b>Accumulated surplus</b>	<b>\$ 525,090,684</b>	<b>\$ 503,178,431</b>

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 15. Net municipal property taxes

	2020	2019
Net municipal property taxes	\$ 31,511,915	\$ 31,644,306
<b>Add: Requisitions collected on behalf of other taxing authorities</b>		
Regional District	2,691,665	2,992,406
Provincial School	7,239,911	10,007,959
Regional Hospital District	2,535,197	3,251,367
British Columbia Assessment Authority	250,574	240,455
Municipal Finance Authority	1,093	1,095
	<b>44,230,355</b>	48,137,588
Requisitions remitted to other taxing authorities	<b>(12,705,425)</b>	(16,473,605)
<b>Net municipal property taxes</b>	<b>\$ 31,524,930</b>	<b>\$ 31,663,983</b>

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 16. Government transfers

	2020	2019
<b>Unconditional</b>		
Traffic fines	\$ 374,371	\$ 350,640
Climate action revenue	135,269	125,503
Peace River Agreement	24,810,564	24,029,533
	<b>25,320,204</b>	<b>24,505,676</b>
<b>Conditional</b>		
Peace River Regional District		
Regional Fire Protection	699,025	686,540
Other	20,000	20,806
Community Works Fund agreement - gas tax	903,892	1,788,402
Gaming revenue	179,628	895,023
Federal Canada Day	11,000	5,860
Infrastructure grants	1,612,822	203,634
Other	5,595,231	1,857,309
	<b>9,021,598</b>	<b>5,457,574</b>
<b>Total government transfers</b>	<b>34,341,802</b>	<b>29,963,250</b>
Operational	32,728,980	29,759,616
Capital	1,612,822	203,634
	<b>\$ 34,341,802</b>	<b>\$ 29,963,250</b>

Other Conditional Grants includes remaining funds from the COVID-19 Safe Restart Grant. The City received \$3,778,000 from the Province for the COVID-19 Safe Restart Grant for Local Governments. \$2,000,000 was used to cover loss revenue due to facility closures, discounted user fees, late payment fees waived, lower investment rates and grant funding suspended. \$300,000 was used to provide support for facility re-openings, park re-openings, increased garbage collections, and increased costs for additional PPE supplies and additional cleaning supplies. The remaining funds are expected to be used in 2021.

# City of Fort St. John

## Notes to the Financial Statements

For the Year Ended December 31, 2020

### 17. 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.

	2020	2019
<b>Financial assets</b>		
Cash	\$ 314,507	\$ 304,892
<b>Equity</b>		
Balance, beginning of year	304,892	283,835
Care fund contributions	2,889	14,906
Interest earnings	6,726	6,151
	<b>\$ 314,507</b>	<b>\$ 304,892</b>

### 18. 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, 2020

### 19. North Peace Leisure Pool

	2020	2019
Revenues	\$ (308,325)	\$ (657,537)
Transfers from Peace River Regional District	(2,688,435)	(2,929,613)
	(2,996,760)	(3,587,150)
Pool - Expenses	2,996,760	3,587,150
	\$ -	\$ -

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, 2020

### 20. 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, 2020

### 20. 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, 2020

	General Government	Protective Services	Transportation	Public Health Welfare	Environmental Development	Recreation and Cultural	Utilities - Water	Utilities - Sewer	2020 Budget		
									2020 Actual	2019 Actual	
Net municipal property taxes	\$ 29,875,564	\$ -	1,170,790	\$ -	\$ -	\$ -	\$ -	478,576	\$ 31,524,930	\$ 32,070,258	\$ 31,663,983
Grants in lieu of taxes	471,888	-	-	-	-	-	-	-	471,888	450,000	485,553
Services provided to other governments	462,498	372,273	9,133	-	-	-	-	79,483	923,387	631,771	717,864
Sale of services	-	-	-	895,268	-	-	6,090,577	4,683,359	11,669,204	11,856,000	12,144,980
Other revenue from own sources	1,132,086	1,479,998	1,419,195	-	120,701	659,982	-	-	4,811,962	5,272,470	6,706,161
Government transfers	31,277,287	1,073,396	-	-	187,669	1,803,450	-	-	34,341,802	30,734,904	29,963,250
Return on investment	1,403,894	-	-	6,726	-	-	-	-	1,410,620	1,845,000	2,023,976
Actuarial adjustments	357,073	-	-	-	-	-	52,535	221,419	631,027	618,557	620,004
Developer contributions	-	-	-	-	-	-	-	671,500	671,500	671,500	350,000
Gain on disposal of tangible capital assets	-	-	4,050	-	-	-	-	-	4,050	-	152,614
<b>Total Revenues</b>	<b>64,980,290</b>	<b>2,925,667</b>	<b>2,603,168</b>	<b>901,994</b>	<b>308,370</b>	<b>2,463,432</b>	<b>6,143,112</b>	<b>6,134,337</b>	<b>86,460,370</b>	<b>84,150,460</b>	<b>84,828,385</b>
Salaries, wages and employee benefits	4,992,158	7,595,475	3,638,991	84,069	1,417,737	3,684,595	1,312,740	744,157	23,469,922	22,497,640	23,232,366
Contracted and general services	2,238,471	8,598,974	4,274,172	932,030	944,832	1,437,491	610,451	412,722	19,449,143	18,979,616	17,130,209
Materials, goods, supplies and utilities	316,818	447,909	1,714,101	27,341	63,385	1,242,269	955,253	370,206	5,137,282	5,083,985	5,345,227
Interest and bank charges	771,589	1,508	4,993	-	-	-	76,849	515,417	1,370,356	1,399,202	1,440,904
Other	441,630	91,826	7,750	-	27,367	941,959	27,100	29,446	1,567,078	1,917,033	1,772,996
Loss on disposal of tangible capital assets	-	-	625,014	-	-	-	100,229	3,460	728,703	-	675,059
Amortization	863,162	851,893	6,404,755	24,787	10,851	2,120,577	1,272,417	1,277,191	12,825,633	10,555,950	12,240,956
<b>Total Expenses</b>	<b>9,623,828</b>	<b>17,587,585</b>	<b>16,669,776</b>	<b>1,068,227</b>	<b>2,464,172</b>	<b>9,426,891</b>	<b>4,355,039</b>	<b>3,352,599</b>	<b>64,548,117</b>	<b>60,433,426</b>	<b>61,837,717</b>
<b>Annual surplus</b>	<b>\$ 55,356,462</b>	<b>\$(14,661,918)</b>	<b>\$ (14,066,608)</b>	<b>\$( 166,233)</b>	<b>\$( 2,155,802)</b>	<b>\$( 6,963,459)</b>	<b>\$ 1,788,073</b>	<b>\$ 2,781,738</b>	<b>\$ 21,912,253</b>	<b>\$ 23,717,034</b>	<b>\$ 22,990,668</b>





# Statistical Section (unaudited)

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## Total Revenues by Source

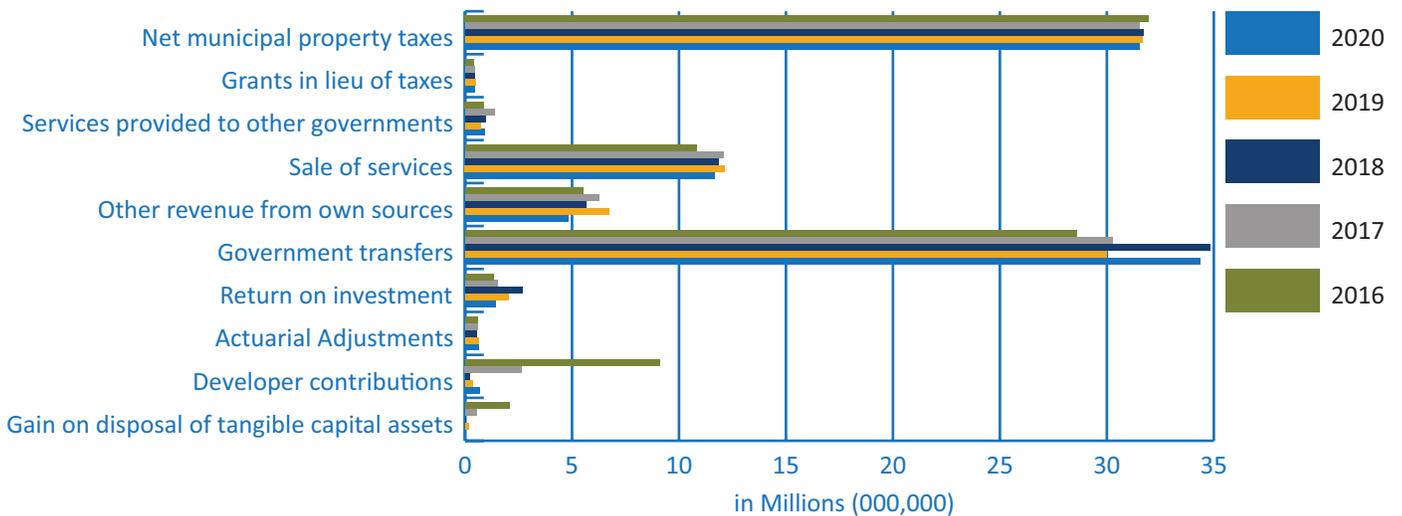
(Source: City of Fort St. John)

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

	2016	2017	2018	2019	2020
Net municipal property taxes	\$31,957,072	\$31,522,003	\$31,696,613	\$31,663,983	\$31,524,930
Grants in lieu of taxes	\$395,488	\$463,697	\$457,499	\$485,553	\$471,888
Services provided to other governments	\$885,646	\$1,363,058	\$971,275	\$717,864	\$923,387
Sale of services	\$10,828,071	\$12,072,619	\$11,835,420	\$12,144,980	\$11,669,204
Other revenue from own sources	\$5,513,774	\$6,253,756	\$5,674,556	\$6,706,161	\$4,811,962
Government transfers	\$28,567,655	\$30,277,634	\$34,832,690	\$29,963,250	\$34,341,802
Return on investment	\$1,337,634	\$1,524,116	\$2,667,533	\$2,023,976	\$1,410,620
Actuarial Adjustments	\$583,513	\$603,567	\$539,786	\$620,004	\$631,027
Developer contributions	\$9,094,692	\$2,652,994	\$209,941	\$350,000	\$671,500
Gain on disposal of tangible capital assets	\$2,062,327	\$519,798	\$31,664	\$152,614	\$4,040
<b>Total</b>	<b>\$91,225,872</b>	<b>\$87,253,242</b>	<b>\$88,916,977</b>	<b>\$84,828,385</b>	<b>\$86,460,360</b>

## Total Revenues by Source

(Source: City of Fort St. John)



## Total Expenses by Function

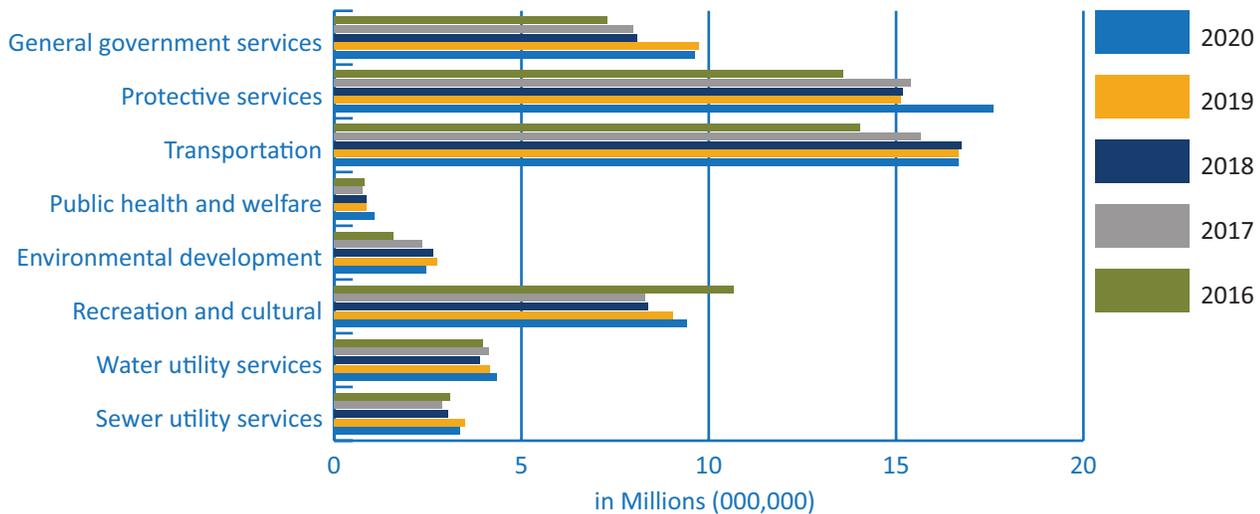
(Source: City of Fort St. John)

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

	2016	2017	2018	2019	2020
General government services	\$7,284,461	\$7,969,953	\$8,088,643	\$9,737,182	\$9,623,828
Protective services	\$13,590,249	\$15,388,806	\$15,173,376	\$15,125,620	\$17,587,585
Transportation	\$14,035,612	\$15,654,479	\$16,737,580	\$16,676,301	\$16,669,776
Public health and welfare	\$818,340	\$752,653	\$866,392	\$875,187	\$1,068,227
Environmental development	\$1,576,096	\$2,356,112	\$2,649,631	\$2,739,248	\$2,464,172
Recreation and cultural	\$10,656,601	\$8,291,105	\$8,368,514	\$9,041,727	\$9,426,891
Water utility services	\$3,966,279	\$4,123,530	\$3,882,942	\$4,159,971	\$4,355,039
Sewer utility services	\$3,090,408	\$2,869,322	\$3,052,256	\$3,482,481	\$3,352,599
<b>Total</b>	<b>\$55,018,046</b>	<b>\$57,405,960</b>	<b>\$58,819,334</b>	<b>\$61,837,717</b>	<b>\$64,548,117</b>

## Total Expenses by Function

(Source: City of Fort St. John)



## Total Expenses by Object

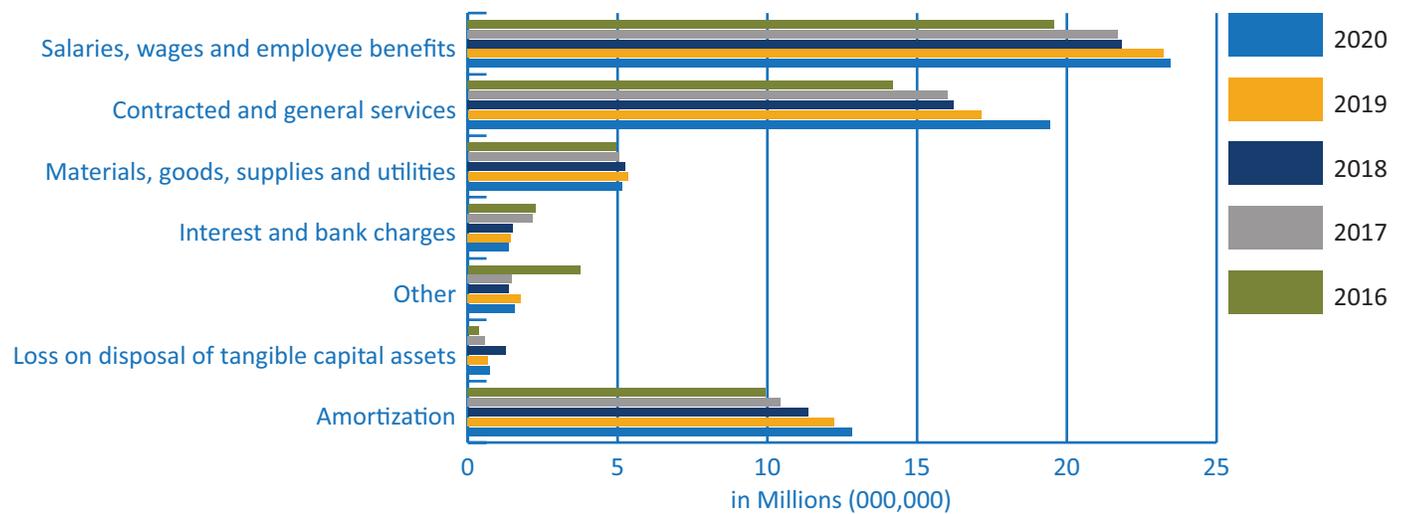
(Source: City of Fort St. John)

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

	2016	2017	2018	2019	2020
Salaries, wages and employee benefits	\$19,585,871	\$21,709,376	\$21,836,816	\$23,232,366	\$23,469,922
Contracted and general services	\$14,192,166	\$16,001,506	\$16,231,141	\$17,130,209	\$19,449,143
Materials, goods, supplies and utilities	\$4,957,761	\$5,044,383	\$5,261,807	\$5,345,227	\$5,137,282
Interest and bank charges	\$2,249,128	\$2,165,530	\$1,507,637	\$1,440,904	\$1,370,356
Other	\$3,743,617	\$1,469,527	\$1,346,950	\$1,772,996	\$1,567,078
Loss on disposal of tangible capital assets	\$353,972	\$579,265	\$1,274,649	\$675,059	\$728,703
Amortization	\$9,935,531	\$10,436,373	\$11,360,334	\$12,240,956	\$12,825,633
<b>Total</b>	<b>\$55,018,046</b>	<b>\$57,405,960</b>	<b>\$58,819,334</b>	<b>\$61,837,717</b>	<b>\$64,548,117</b>

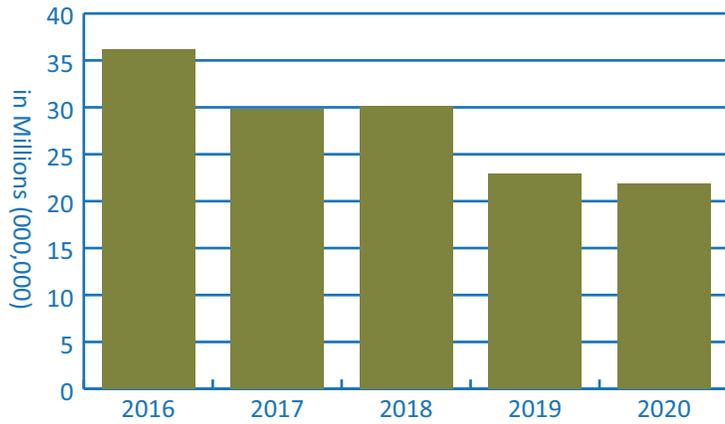
## Total Expenses by Object

(Source: City of Fort St. John)



## Annual Surplus

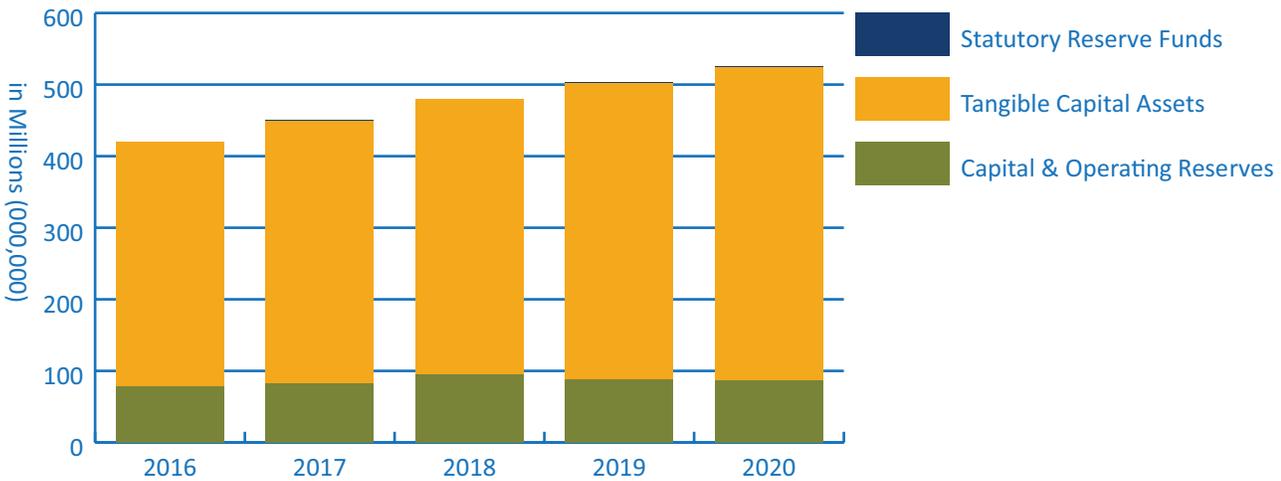
(Source: City of Fort St. John)



**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

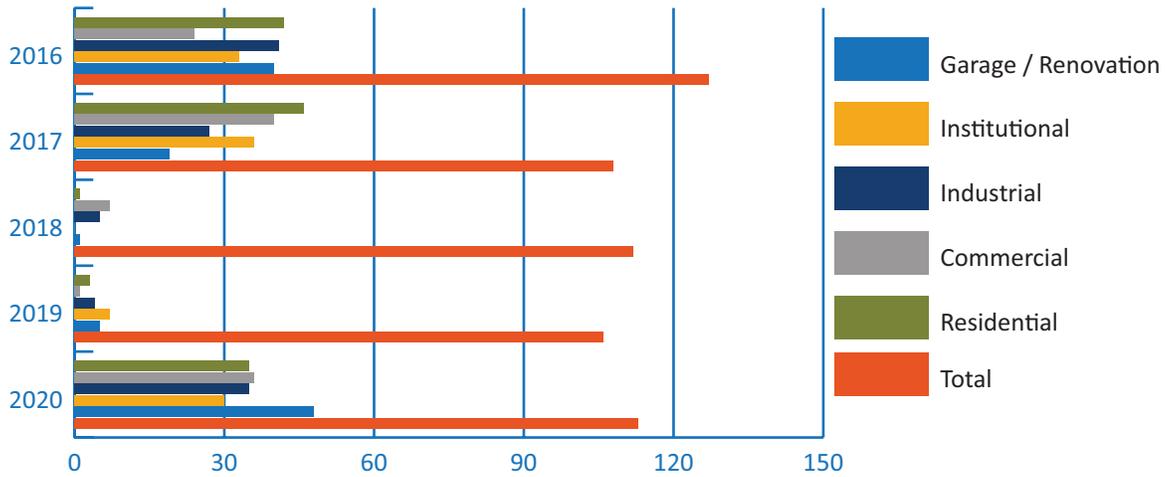
(Source: City of Fort St. John)



**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.

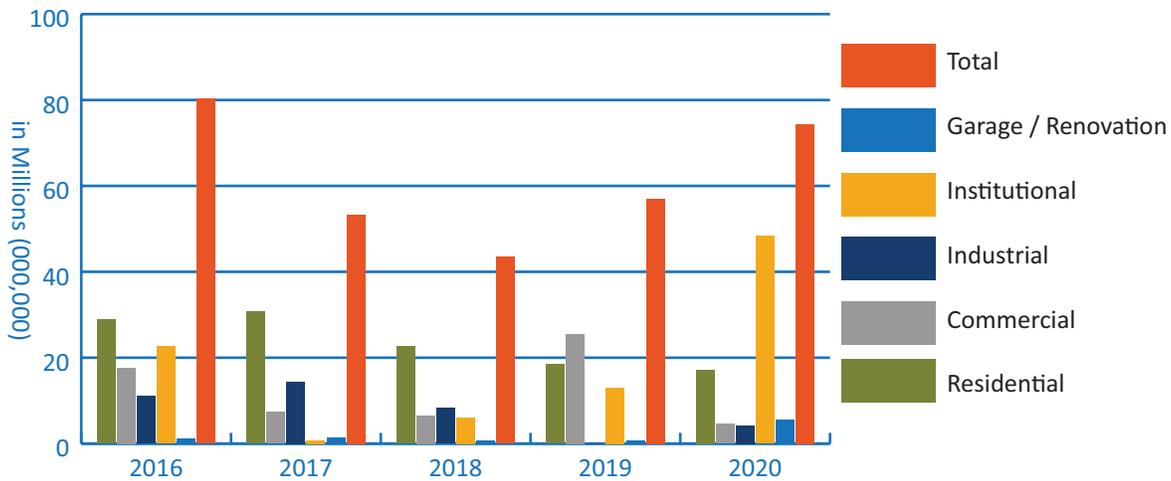
## Number of Building Permits Issued

(Source: City of Fort St. John)



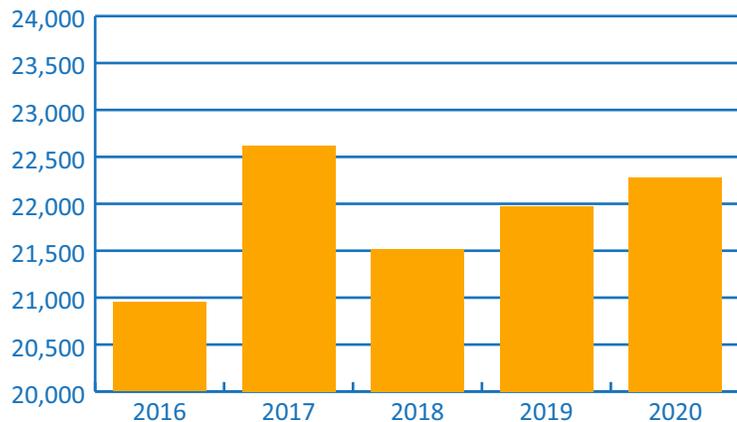
## Construction Value of Building Permits Issued

(Source: City of Fort St. John)



## Population Estimates

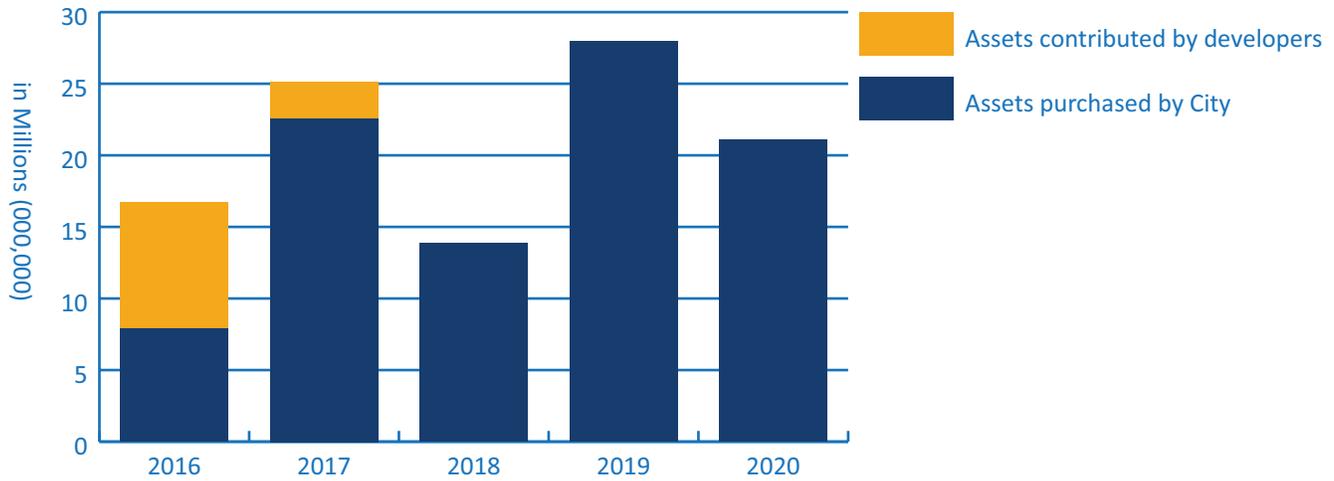
(Source: BC Stats)



## Tangible Capital Asset Additions

(Net of Amortization)

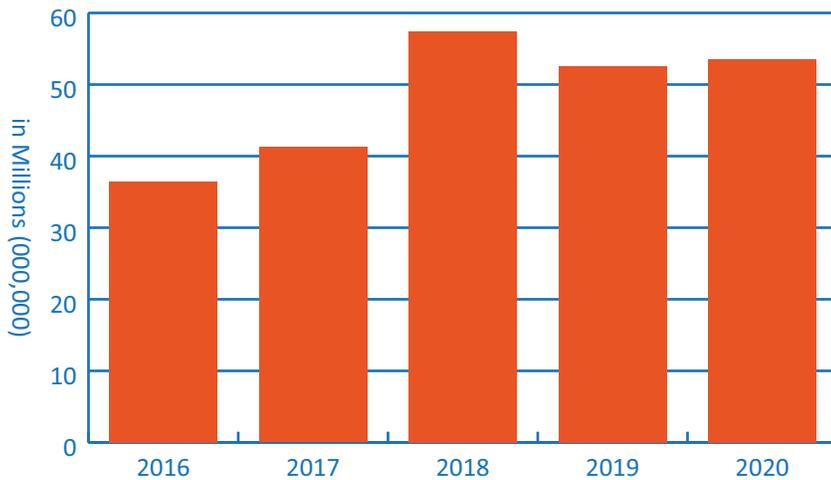
(Source: City of Fort St. John)



**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.

## Net Financial Assets (Debt)

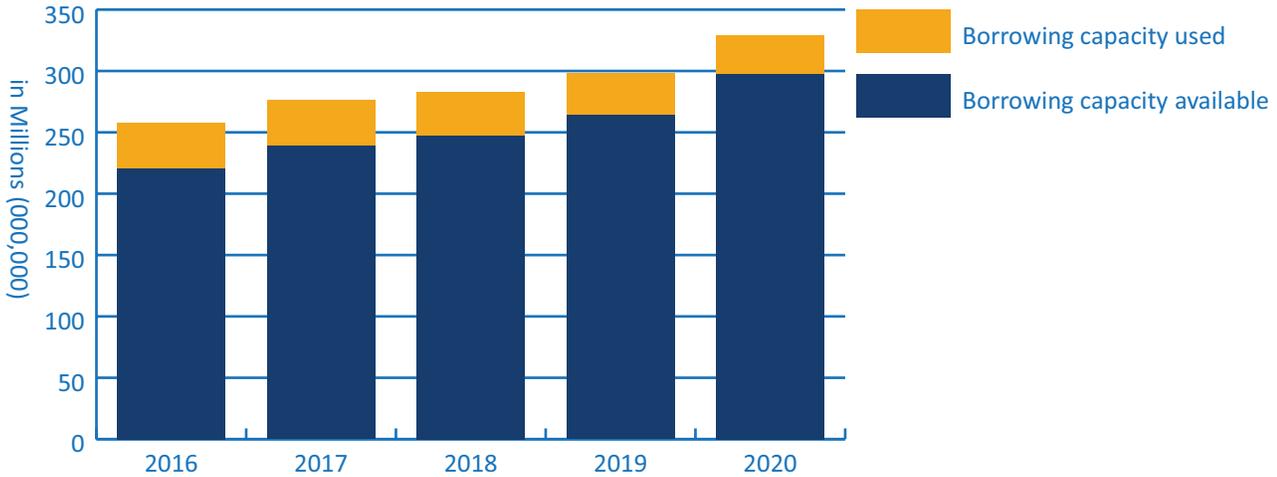
(Source: City of Fort St. John)



**Net Financial Assets (Debt):** The value of financial assets, such as cash, long-term investments and accounts receivable, available to the City.

## Legislated Debt Limit

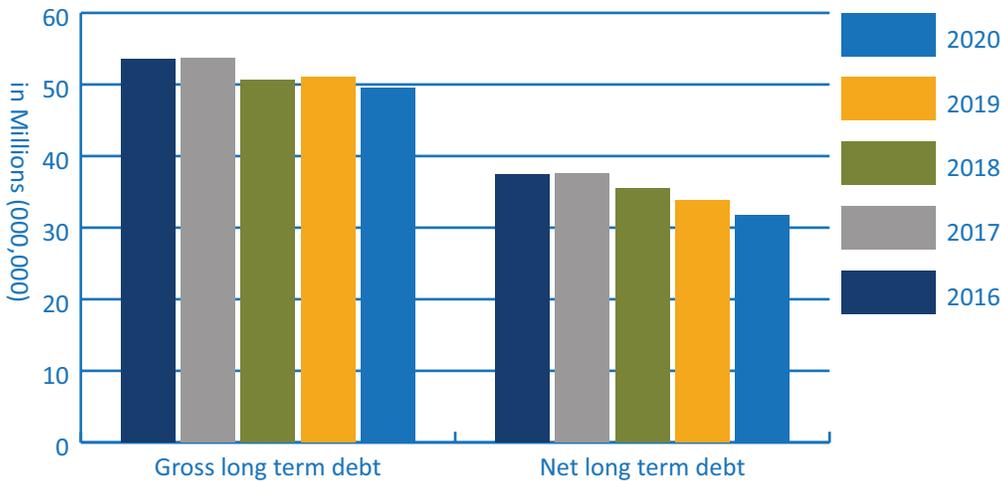
(Source: City of Fort St. John)



**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

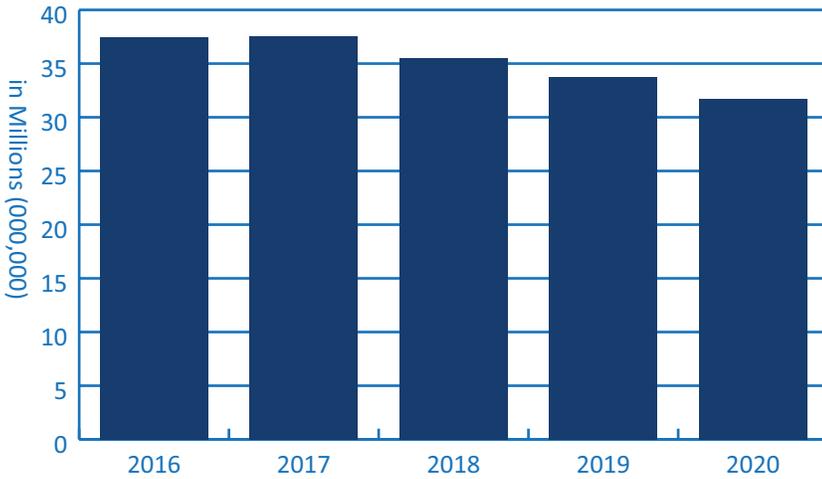
(Source: City of Fort St. John)



**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)

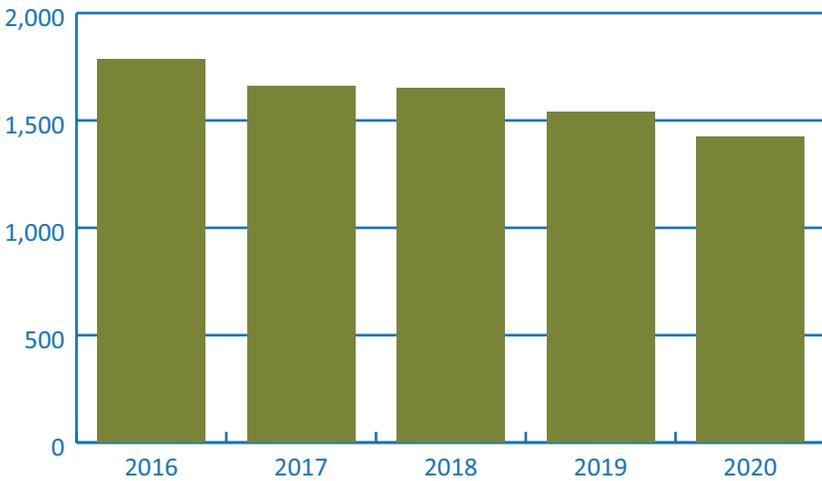
(Source: City of Fort St. John)



**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)

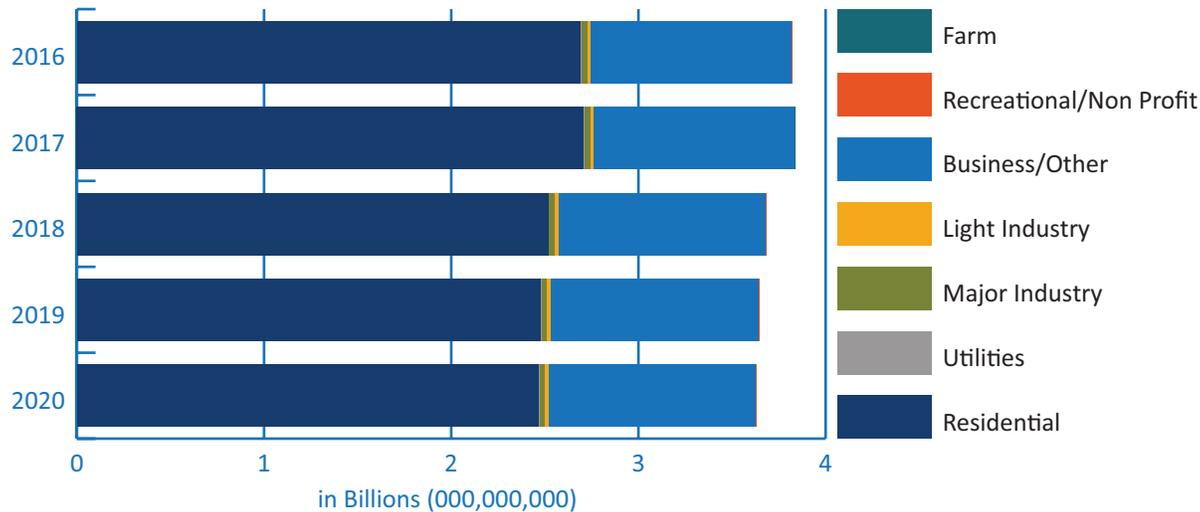


**Per Capita Long-Term Debt:** The amount of long-term debt shown as a value per City resident.

## 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.

## 2020 Major Taxpayers

(Source: City of Fort St. John)

Registered Owner	Primary Property	Taxes Levied
Louisiana-Pacific OSB Limited Partnership	Manufacturing	\$898,431.67
CT REIT Totem Mall Ltd	Retail	\$629,582.58
MT Investments Inc	Rental - Commercial	\$513,934.03
523364 BC Ltd Inc	Development	\$450,648.26
NPR GP Inc	Rental - Residential	\$343,862.66
243045 Alberta Ltd	Hotel	\$306,709.48
Wal-Mart Canada Corp	Retail	\$286,746.59
959630 Alberta Inc	Rental - Residential	\$274,127.53
Ric Peterson Development Inc	Rental - Commercial	\$237,952.59
Macro Industries Inc	Industrial	\$226,317.38

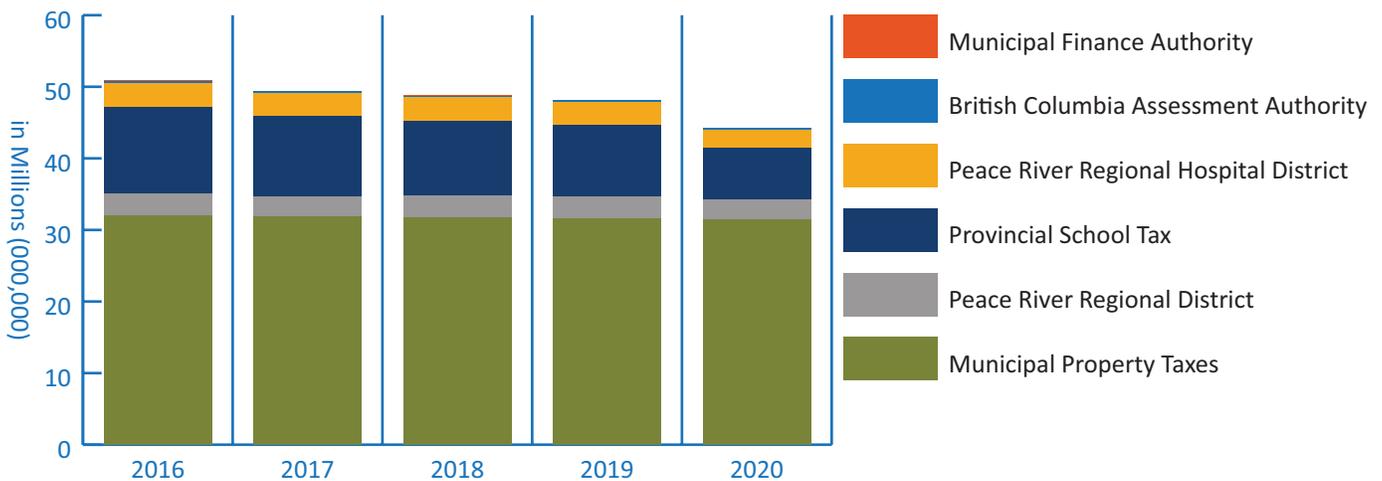
## Property Taxes Collected for Various Authorities

(Source: City of Fort St. John)

	2016	2017	2018	2019	2020
Municipal property taxes	\$31,973,798	\$31,858,191	\$31,714,481	\$31,644,307	\$31,511,915
Peace River Regional District	\$3,147,185	\$2,820,227	\$3,067,377	\$2,992,406	\$2,691,665
Provincial School	\$12,053,132	\$11,185,965	\$10,468,497	\$10,007,959	\$7,239,911
Peace River Regional Hospital District	\$3,317,318	\$3,254,646	\$3,261,458	\$3,251,367	\$2,535,197
BC Assessment Authority	\$343,340	\$291,667	\$264,659	\$240,454	\$250,574
Municipal Finance Authority	\$1,124	\$1,121	\$1,105	\$1,095	\$1,093
<b>Total Current Taxes Levied</b>	<b>\$50,835,897</b>	<b>\$49,411,817</b>	<b>\$48,777,577</b>	<b>\$48,137,588</b>	<b>\$44,230,355</b>
Current tax collected (\$)	\$47,088,588	\$45,038,545	\$44,560,520	\$44,251,094	\$42,185,782
Current tax collected (%)	92.63%	91.15%	91.35%	91.93%	95.38%
Tax arrears beginning of year	\$2,682,667	\$2,297,788	\$2,704,670	\$2,071,515	\$1,618,550
Tax arrears collected (\$)	\$1,633,758	\$592,395	\$824,076	\$449,536	\$600,794
Tax arrears collected (%)	60.90%	25.78%	30.47%	21.70%	37.12%
<b>Total Tax Collections</b>	<b>\$48,722,346</b>	<b>\$45,630,940</b>	<b>\$45,384,596</b>	<b>\$44,700,630</b>	<b>\$42,786,576</b>

## 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.

## 2020 Permissive Property Tax Exemptions

(Source: City of Fort St. John)

Name	Municipal Tax Relief
Roman Catholic Episcopal Corporation of Prince Rupert	\$67,068.83
North Peace Cultural Society Mgmt Agreement with City of Fort St. John	\$64,330.97
Christian Life Centre	\$57,681.93
North Peace Seniors Housing Society	\$41,034.88
North Peace Historical Society	\$38,552.08
Child Development Centre Society	\$34,545.61
Fort St. John Curling Club Mgmt Agreement with City of Fort St. John	\$23,727.51
Evangel Chapel Society	\$19,916.47
BC Conference of Mennonite Brethren Church	\$18,737.26
Royal Canadian Legion	\$17,082.20
New Totem Archery Club Society [City of Fort St. John]	\$15,610.46
Fort St. John Association for Community Living	\$14,469.59
North Peace Community Resources Society	\$14,455.32
Fort St. John Senior Citizens Association	\$14,332.24
Fort St. John Christian and Missionary Alliance	\$13,922.66
Guru Nanak Sikh Temple and Cultural Society	\$13,216.26
North Peace Light Horse Association	\$12,465.18
Peace Lutheran Church	\$11,576.96
Board of School Trustees (Totem Preschool Lease)	\$11,452.04
Fort St. John Friendship Society	\$11,077.40
President of the Lethbridge Stake of the Church of Jesus Christ of Latter Day Saints	\$10,231.78
United Pentecostal Church of British Columbia	\$10,214.36
Evangelical Free Church of Fort St. John	\$8,904.02
Salvation Army	\$8,410.62
Fort St. John MotoX Society	\$7,847.75
Trustees of the Congregation of Fort St. John Presbyterian Church	\$7,379.55
Calvary Baptist Church (Baptist Union of Western Canada)	\$7,368.28
Society for the Prevention of Cruelty to Animals	\$6,660.11
Peace View Congregation of Jehovah's Witness of FSJ	\$6,531.25
Abbeyfield Houses of FSJ	\$5,351.74
BC Corporation of the Seventh Day Adventist Church	\$4,778.31
Canadian Red Cross Lease Agreement with Pinnacle Capital Corporation	\$4,575.92
FSJ Women's Resource Society	\$3,559.81
North Peace Gymnastics Association Lease Agreement with Industrial Surplus Supplies Ltd	\$2,160.78
Passivhaus (City of Fort St. John)	\$612.46
<b>Total</b>	<b>\$609,842.59</b>





City of Fort St. John  
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Fort St. John, BC V1J 3Z5