



2021 Annual Report

Includes financial statements for the year ended December 31, 2021
City of Fort St. John, British Columbia, Canada





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For the fiscal year ended December 31, 2021

City of Fort St. John, British Columbia, Canada

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



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Message from Fort St. John Mayor

Lori Ackerman

While the past year saw continued challenges due to the COVID-19 pandemic, our community also flourished. Our community came together to support each other, enjoy various events and activities, and celebrate our successes.

The city of Fort St. John is located on the traditional territory of the Dane-zaa, signatories of Treaty 8, and the Métis Nation BC Region 7 in the heart of the majestic Peace River country. We value the significant contributions of Indigenous Peoples who have lived and worked on the land for time immemorial and are committed to meaningful reconciliation to continue building a future based on relationships and mutual respect, beginning with acknowledging, reflecting and learning the truths.

Through this commitment, we have been able to advance reconciliation with Indigenous communities throughout the region. Last year saw the culmination of years of work with the Doig River First Nation, as we signed the City's first Municipal Services Agreement supporting a prosperous local economy, providing an opportunity for cultural expression within a diverse community setting, maintaining a healthy environment, and ensuring a strong and safe social fabric.

Last year saw Councillor Becky Grimsrud resign and a By-election held where Councillor Jim Lequiere was elected. Thank you to both you and the rest of Council for the tremendous time and energy you put into your role. We faced unforeseen challenges with careful thought and made hard but intentional decisions for the future of our community.

On behalf of Council, I would like to acknowledge the almost three decades of funding from the Province through the Peace River Agreement and its predecessor, the Fair Share agreement. These agreements recognize the significant impact industrial activities outside the City have on our infrastructure and services. Over the years, we've received funding to invest in capital projects, infrastructure upgrades and services for industry, businesses and residents.

We are thankful for this continued provincial partnership, which has allowed us to enhance the vibrancy and livability of our community. In 2021, this funding was invested in upgrades and new amenities in Kin Park, the Festival Plaza, and rebuilding 112 Avenue near 106 Street.

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 caring for each other and our community.

Warmest regards,



Mayor Lori Ackerman





From left to right: Councillor Gord Klassen, Councillor Jim Lequiere, Councillor Trevor Bolin, Paola Banks, Mayor Lori Ackerman, Councillor Tony Zabinsky, Councillor Lilia Hansen, Councillor Byron Stewart.

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.



Watch live or recorded Council meetings online at fortstjohn.ca



Mayor Lori Ackerman

Mayor Ackerman is serving her third term as the Mayor of the City of Fort St. John. 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

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2022 Community Awards Committee
- 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

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 2021 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.

- 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.

PORTFOLIO

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 Search Committee
- Rural Fire Protection Agreement and Fire Department Management Committee
- Tourism Fort St. John Board



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.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2020 Community Awards Committee
- BC Hydro GO Fund 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.

PORTFOLIO

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 Jim Lequiere

Councillor Lequiere was born and raised in Burnaby, BC, moved to Dawson Creek to attend Northern Lights College to study Heavy-Duty Mechanics, and in 1986, Jim moved his young family to Fort St. John.

Over the years, Jim has served on many volunteer boards, including Fort St. John Minor Hockey, Fort St. John Minor Baseball and Fort St. John Minor Soccer. In addition, he is the president of the Josh Lequiere Society, which has financially helped over 100 local children get into sports or physical activities through corporate sponsorship and private donations. As a dual-ticketed tradesman, Jim spent 30 plus years in the natural gas industry, including a Team Leader for Spectra Energy. He oversaw a team of 32 direct reports and a \$9 million annual budget. Over the last few years, Jim has been a Teacher-on-Call for School District 60 and grows giant pumpkins in his spare time, which he then auctions off for local charity, with his largest to date being 203 pounds.

Jim has been happily married to Cheryl, his wife of 42 years; together, they have two children, four grandchildren, and three dogs.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison Appointments:

- 2022 Community Awards Committee
- Emergency Planning Committee
- 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 Byron Stewart

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

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

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

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

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- 2021 Community Awards Committee
- Comprehensive Development Plan Committee
- Emergency Planning Committee
- 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.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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

Organization Chart



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 communications functions and is the link between the City and the RCMP Operations.

→ **Deputy Chief Administrative Officer**

→ **Chief Financial Officer**

→ **Chief Human Resources Officer**

→ **Communications Coordinator**

→ **Executive Assistant**



DEPUTY CHIEF ADMINISTRATIVE OFFICER
Darrell Blades



CHIEF FINANCIAL OFFICER
David Joy



CHIEF HUMAN RESOURCES OFFICER
Jessica Bowie

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.

→ **Director of Community Services**

- ↳ Aquatics Manager
- ↳ Arts and Culture Manager
- ↳ Civic Properties Manager
- ↳ Facilities Manager
- ↳ Recreation Manager

→ **Director of Planning & Engineering**

- ↳ Planning Manager
- ↳ Manager of Engineering
- ↳ Manager of Economic Development

→ **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.

→ **Director of Finance**

- ↳ Deputy Treasurer

→ **Corporate Officer**

- ↳ Deputy Corporate Officer

→ **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 Health & Safety**

- ↳ Health and Safety Coordinator
- ↳ Health and Safety Assistant

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

- ↳ Payroll & Benefits Coordinator
- ↳ HRIS Administrative Assistant

→ **Executive Assistant**

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

21,465 (2021 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 millimetres/13 inches

AVERAGE ANNUAL SNOWFALL

183 centimetres/6 feet

Message from the Chief Administrative Officer

Milo MacDonald

I am pleased to present our 2021 Annual Report. This report is one of the many commitments to our key values of transparency, integrity, responsiveness and innovation.

The COVID-19 pandemic continued to present many significant challenges, but, in true northern spirit, we banded together to support each other and our local businesses as a community. Community events and activities returned to the Energetic City. While most of them had to follow ever-changing health orders, residents came out in full force to enjoy the best of our community.

In 2021, the City of Fort St. John received over \$25 million in funding through the Province of BC's Peace River Agreement (PRA). The agreement recognizing the industrial activities outside our municipal boundaries provides funding to our community, and seven other local governments in Northeastern BC, to fund necessary capital projects, infrastructure upgrades and services for industry, workers and residents.

This consistent funding has enhanced the vibrancy and livability of our city. It has also meant that we have not needed to rely on our municipal tax base to complete capital projects, such as road improvements, new facilities, and parks. This helps to assure community members that their tax contributions remain stable.

2021 saw the new RCMP Detachment construction continue, the second phase of the 100 Street Corridor project completed, and the redevelopment of Kin Park begin. These projects, along with many others, ensure we are investing in the future of our community and helped create hundreds of jobs and injected over \$45 million into our local economy.

Over the past year, some of our most successful ideas have come to us as public suggestions, concerns and questions. Your insight into how our policies, services and programs impact you is one of our best sources of information. We strive to be responsive to your concerns and improve the services we provide every day. Please reach out to us with your comments using the City's social media channels, the contact forms on the City's website (www.fortstjohn.ca) or by calling 3-1-1.

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 communications functions and is the link between the City and the RCMP Operations.

Responsibilities:

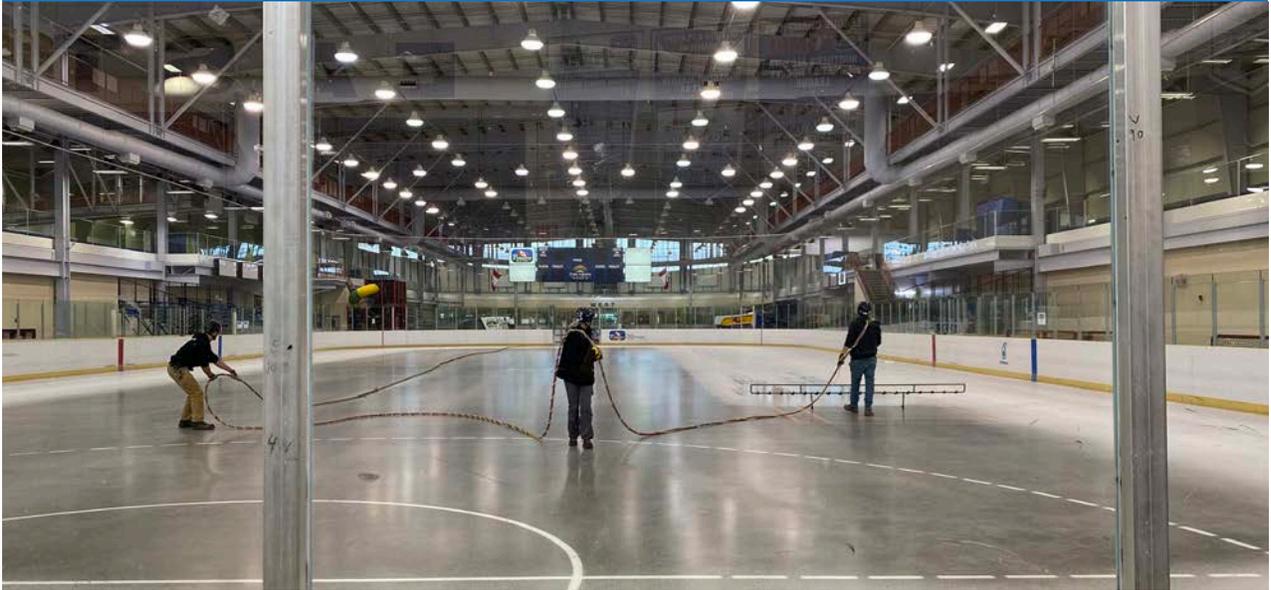
- Executes policies and decisions of Council and directs and coordinates the activities of City departments
- Assists Council in determining community priorities
- Oversees a team of staff delivering the City services that support Council's direction
- Ensures the timely, transparent, and accurate delivery 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 53 police officers from both municipal and provincial funded units. They are 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, economic development, development review, and land use policy.

Responsibilities:

- Provides the operational, technical, and logistical support required to safely operate our recreation facilities
- 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
- Facilitates business development
- Acquires land for community needs
- Addresses community sustainability and growth opportunities
- 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 acting as the link between Council and City citizens.

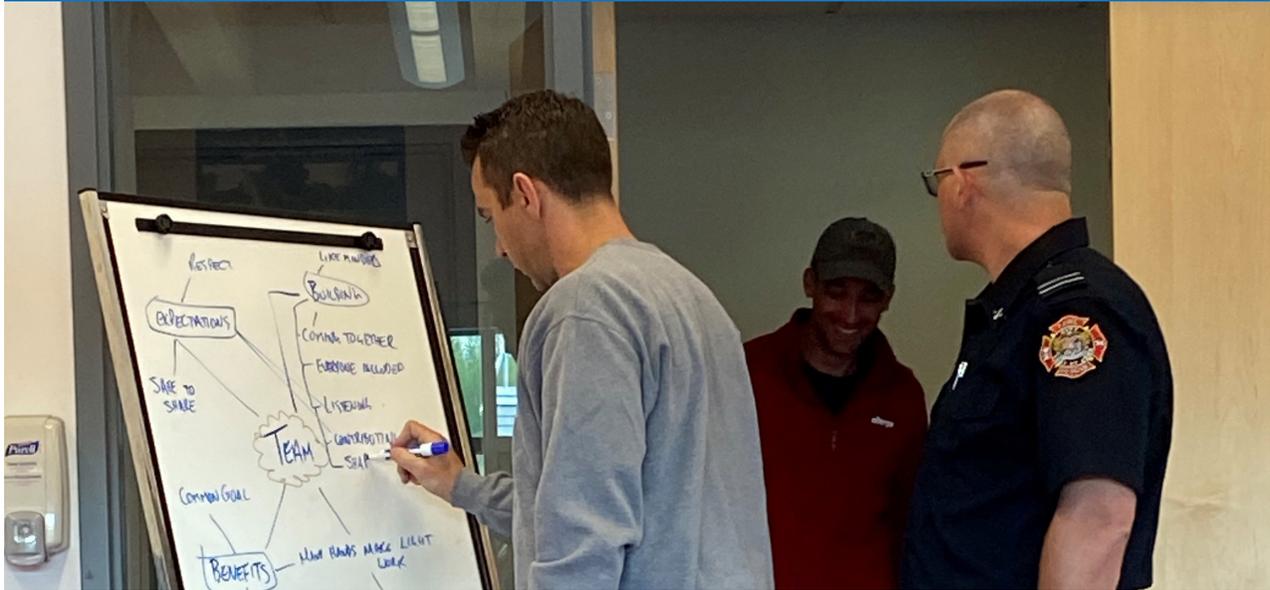
Responsibilities:

- 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 manages 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

Strategic Goal No. 1

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

Strategic Objectives

- 1.1** Develop a 5-year economic development strategy

- 1.2** Monitor and support Community Economic Recovery opportunities

- 1.3** Implement and monitor the Downtown Action Plan

- 1.4** Develop a tourism strategy

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 community 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 Goal No. 2

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

Strategic Objectives

- 2.1** Provide efficient, high-quality municipal services

- 2.2** Promote and demonstrate Energy Literacy and BC Energy Capital Branding

- 2.3** Support the long-term and secure access to affordable, fresh and healthy food for the community

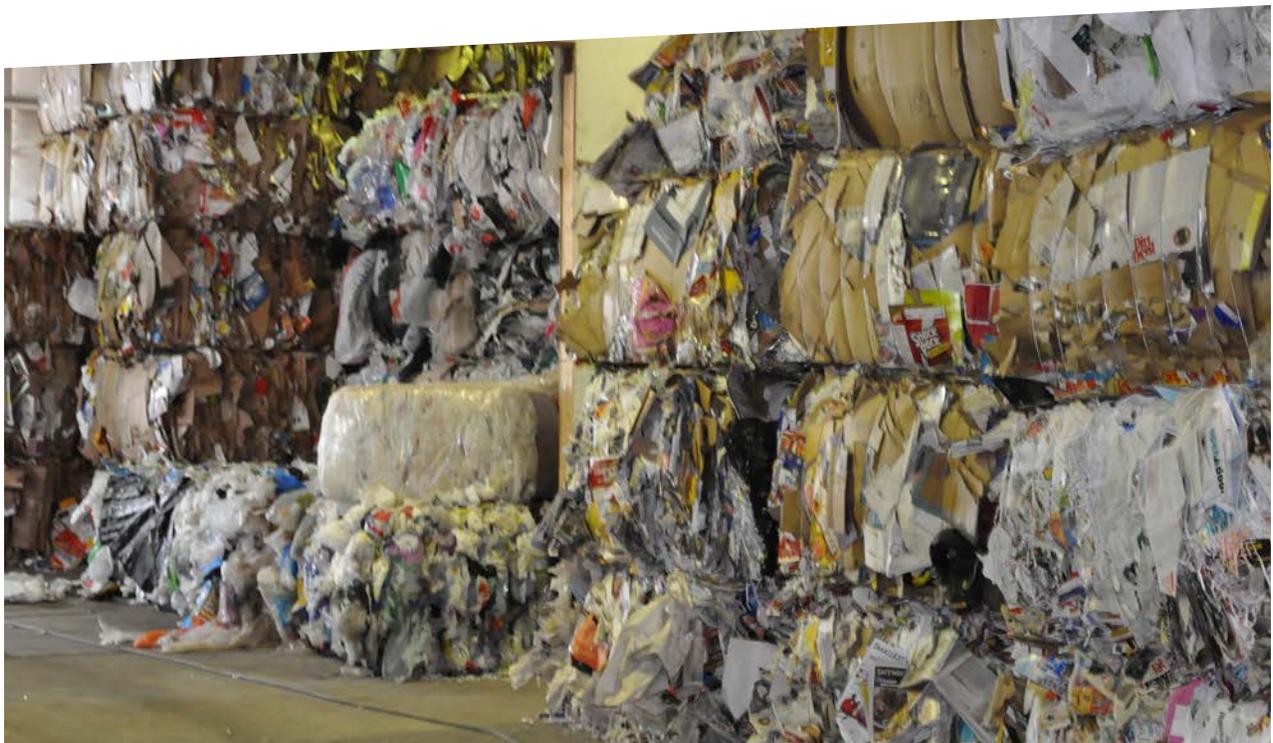
- 2.4** Demonstrate innovative and sustainable strategies to divert solid waste from landfills

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 Goal No. 3

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

Strategic Objectives

- 3.1** Invest in building, improving and maintaining the physical assets

- 3.2** Develop and implement administrative processes and digital assets

- 3.3** Attract and retain the necessary employees

- 3.4** Foster a safe, caring 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 Goal No. 4

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

Strategic Objectives

- 4.1** Strengthen relationships with First Nations and Métis communities

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

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

- 4.4** Continue to liaise and engage with local, provincial and federal governments and industry to ensure sustainability for resource communities

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 recognize 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 Goal No. 5

Continue to invest in community social, cultural and recreational assets and programs to provide an inclusive, vibrant, livable Fort St. John.

Strategic Objectives

- 5.1** Develop arts and cultural capacity through facilitation, direct delivery and partnerships

- 5.2** Celebrate and promote the unique and culturally diverse history and heritage of our community

- 5.3** Provide and support robust, affordable and accessible wellness and recreation opportunities for the whole community

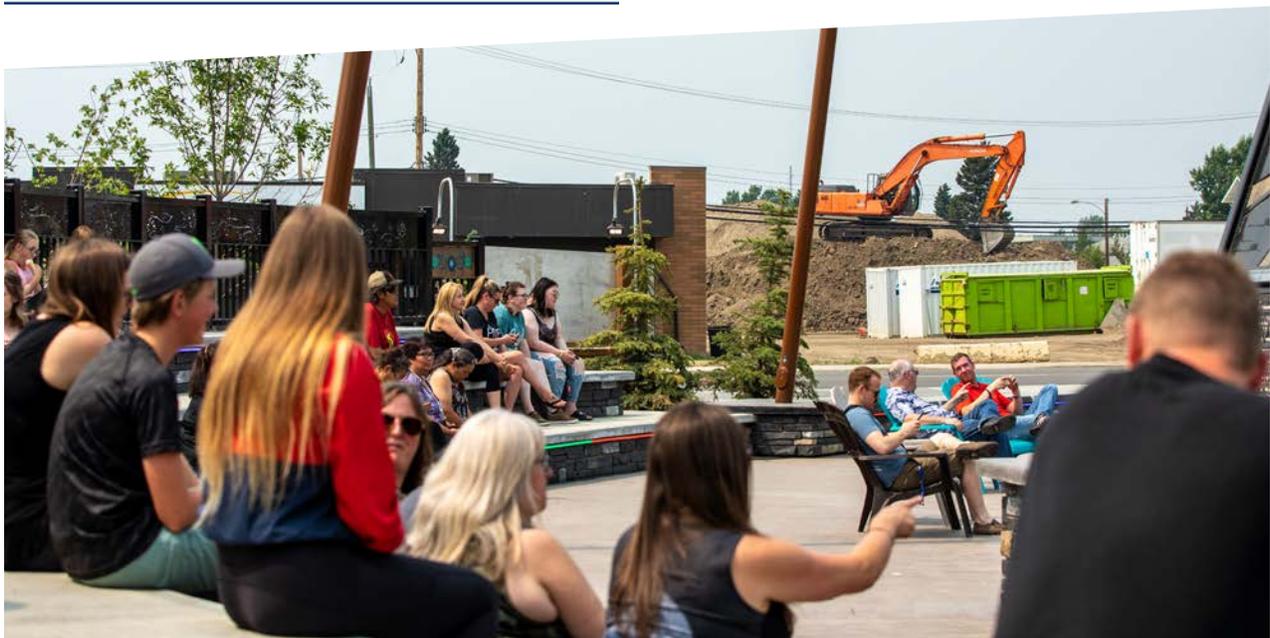
- 5.4** Foster community pride and sense of belonging through instigation, participation and support of community events

Why it matters

We believe that investing in our community recreational, cultural and social assets creates a community where residents are proud to call home.

Council continues to recognize the diversity of our community and the need to celebrate and recognize that diversity through various cultural, social, and recreational services.

While we are regulated to provide key services such as waste management and access to clean water, it is the cultural, recreational, and social services that improve the quality of life of our residents.



Awards and Accomplishments



Corporate

2021

Canadian Association of Municipal Administrators - Professional Development Award

2017

Clean Energy BC - Community of the Year

2016

Communities in Bloom - Four 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

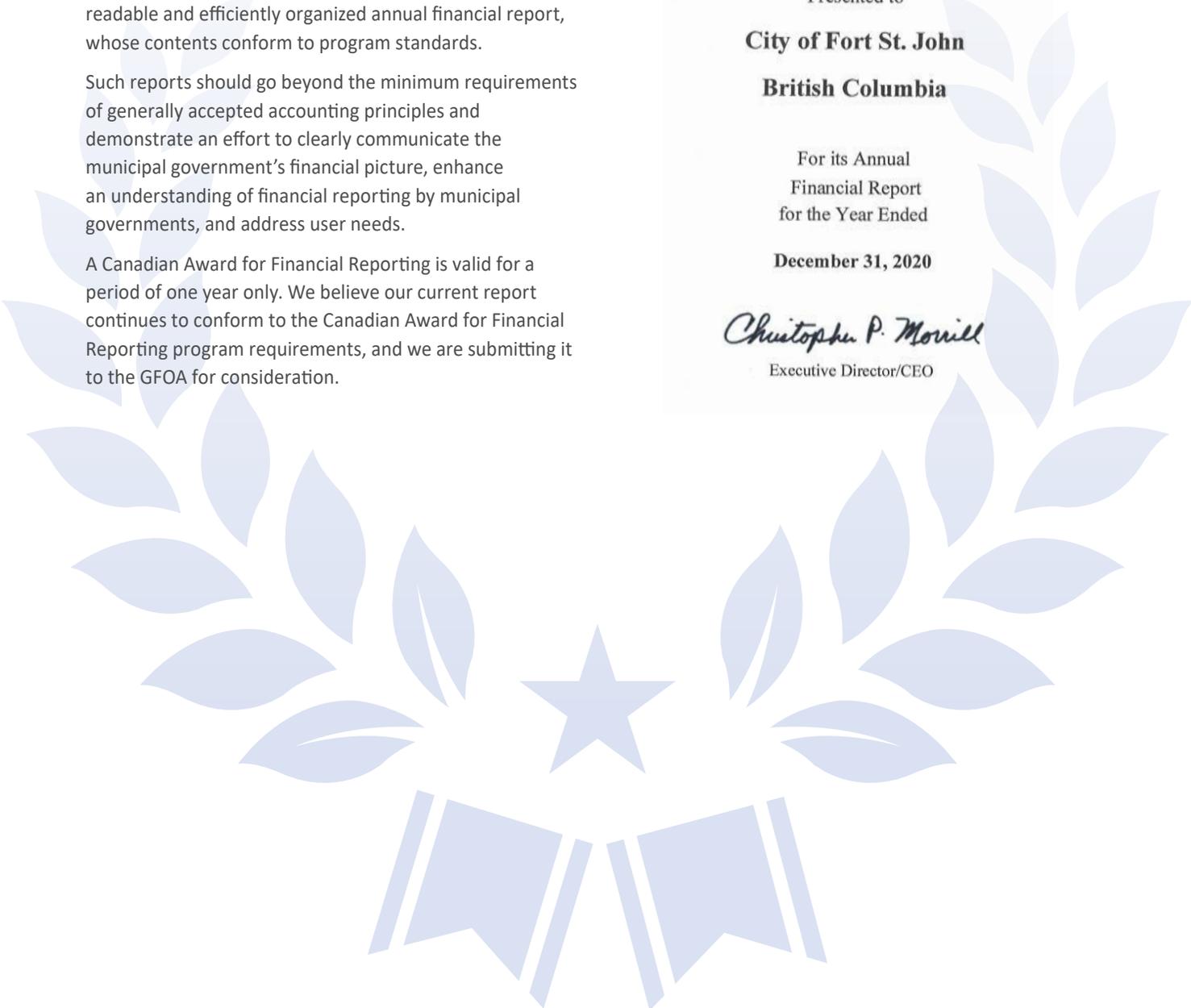
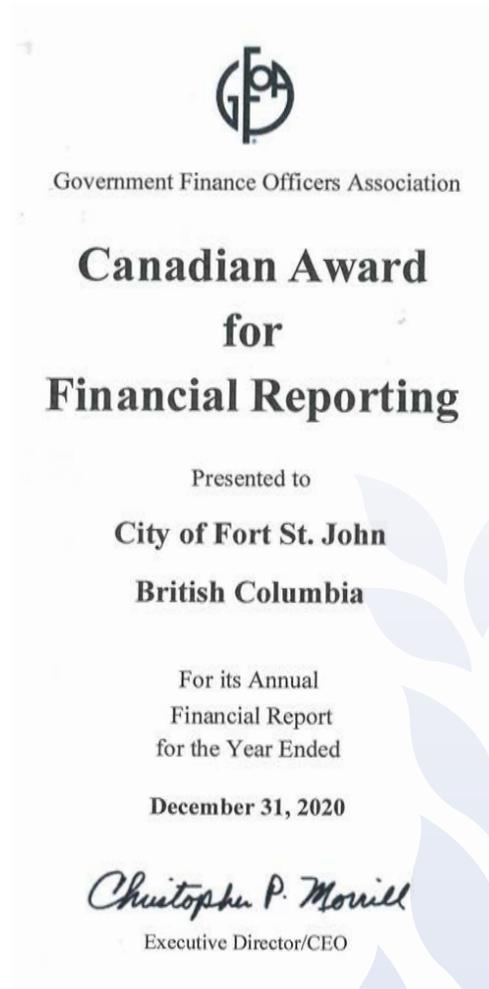
The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Fort St. John for its annual financial report for the fiscal year ended December 31, 2020. This is the City's sixth Canadian Award for Financial Reporting.

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.

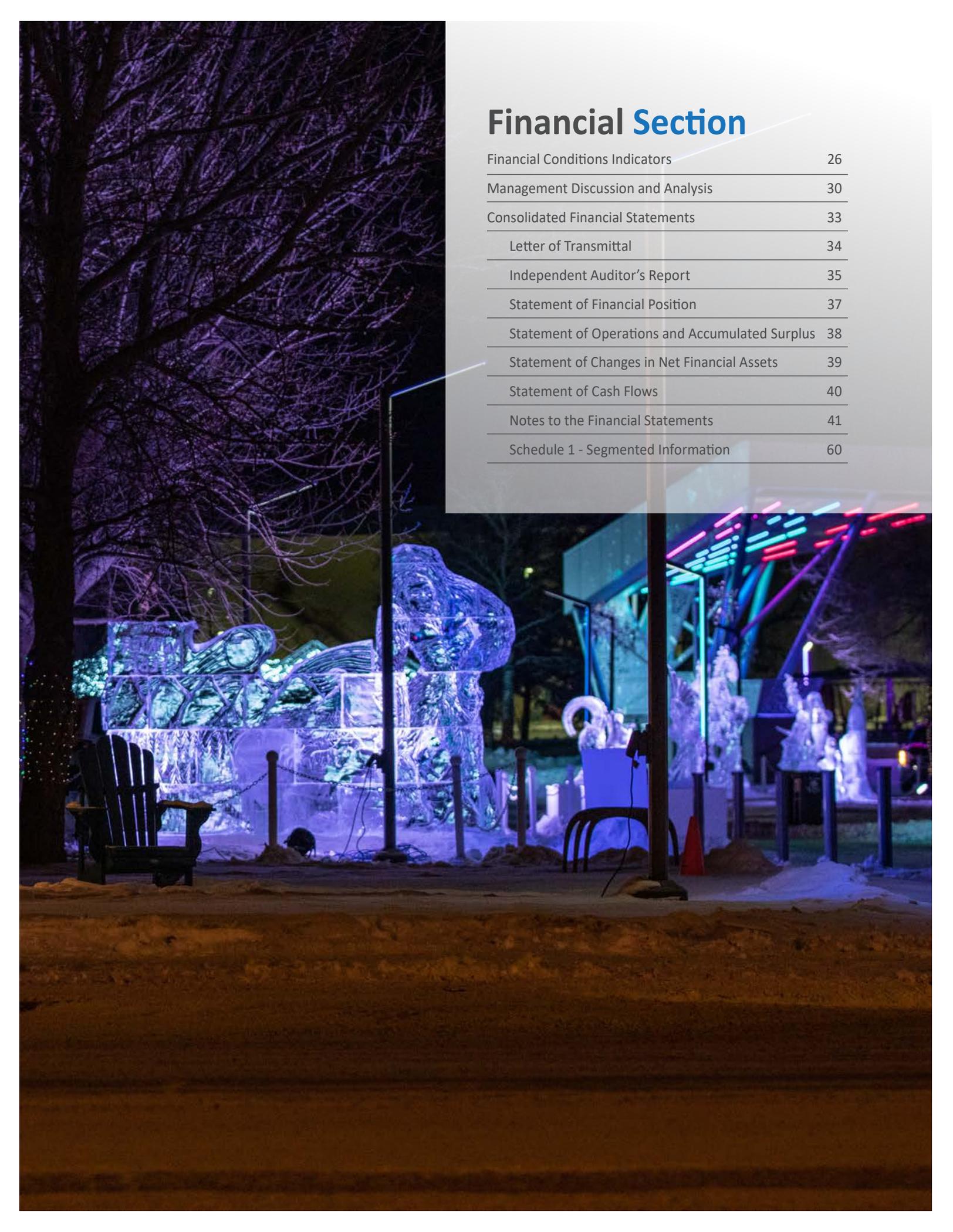
In order to be awarded a Canadian Award for Financial Reporting a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards.

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.







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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	37.15% (High)
Uncollected taxes	5.66% (Low)
3-year change in tax base	-3.72% (High)
Commercial assessment	29.59% (Low)
Reliance on a single account	0.77% (Low)
Overall Assessment	11 (Low)

Budget Dimension	
Residential tax burden	1.1% (Low)
Deficits in the last 5 years	3 (High)
3-year budget accuracy	0.24% (Low)
Liquidity	3.9 (Low)

Debt and Capital Dimension	
Debt service	5.11% (Low)
Outstanding debt	0.90% (Low)
Infrastructure Lifecycle	73.76% (Low)
Capital Investment	348% (Low)
Reserves	133% (Low)

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

Revenue Dimension

Reliance on Transfers

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

Transfers from other Governments	\$32,735,566
Total Revenue	\$88,118,632
2021 Assessed Risk	37.15% (High)

Risk Thresholds

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

Uncollected Taxes

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

Total taxes billed but not paid	\$2,767,051
Total taxes billed this year	\$48,906,840
2021 Assessed Risk	5.66% (Low)

Risk Thresholds

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

3-year Change in Tax Base

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

Change in tax base between 2021 and 2019	-\$135,761,906
Tax base 2019	\$3,645,473,253
2021 Assessed Risk	-3.72% (High)

Risk Thresholds

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

Commercial Assessment

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

Value of commercial assessment	\$1,038,607,422
Total assessment	\$3,509,711,347
2021 Assessed Risk	29.59% (Low)

Risk Thresholds

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

Reliance on a Single Account

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

Assessed value of largest property	\$27,040,000
Total assessed value	\$3,509,711,347
2021 Assessed Risk	0.77% (Low)

Risk Thresholds

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

Budget Dimension

Residential Tax Burden Ratio

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

Average residential tax bill	\$1,564
Average Household Income*	\$137,570

2021 Assessed Risk **1.1% (Low)**

**used \$122,159 (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	3
2021 Assessed Risk	3 (High)

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	\$456,210
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Total expenditures for those 3 years	\$186,724,579
--------------------------------------	---------------

2021 Assessed Risk **0.24% (Low)**

Risk Thresholds

Low Less than 4%

Moderate 4% - 8%

High Greater than 8%

Liquidity

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

Short-term assets	\$97,180,649
Short-term liabilities	\$24,925,641
2021 Assessed Risk	3.9 (Low)

Risk Thresholds

Low Greater than 1.5

Moderate 1 - 1.5

High Less than 1

Debt and Capital Dimension

Debt Service

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

Principal and interest paid on long-term debt	\$2,804,481
<hr/>	
Total own source revenue	\$54,904,954
2021 Assessed Risk	5.11% (Low)

Risk Thresholds

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

Outstanding Debt

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

Total outstanding long-term debt	\$31,536,432
<hr/>	
Total tax base	\$3,509,711,347
2021 Assessed Risk	0.90% (Low)

Risk Thresholds

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

Infrastructure Lifecycle

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

Net book value of all capital assets	\$501,283,564
<hr/>	
Total original cost of all capital assets	\$679,637,039
2021 Assessed Risk	73.76% (Low)

Risk Thresholds

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

Capital Investment

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

Annual investment in capital assets	\$46,773,149
<hr/>	
Annual depreciation on capital assets	\$13,448,286
2021 Assessed Risk	348% (Low)

Risk Thresholds

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

Reserves

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

Total operating and capital reserves	\$88,496,306
<hr/>	
Total expenditures	\$66,731,235
2021 Assessed Risk	133% (Low)

Risk Thresholds

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

Management Discussion and Analysis

The 2021 Statement of Operations in the external financial statements indicates that the City has incurred an annual surplus of \$21,387,397. 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 and deficits have been minimal over the past 3 years.

Variance Analysis

Administration has provided a detailed variance analysis which is a reflection of the budget that Council approved last year. The numbers below differ from Schedule 1, page 27 of the external financial statements, as they exclude the revenue and expenses from the pool. While the pure cash operating surplus for 2021 was \$525,954 there was a net difference between capital revenue received and transferred out to capital reserves of \$613,509 and a net negative for provincial requisitions collected and disbursed of \$10,404 which created a small net operating deficit of \$97,959. There are many reasons, both favourable and unfavourable, as to how the City has arrived at this small deficit. The variance analysis explanations have been attached to this report. The variance analysis was conducted by comparing 2021 actuals against the 2021 budget.

	2020 Actuals	2021 Budget	2021 Actual	Variance
Revenues				
Actuarial Adjustments	\$631,027	\$661,706	\$711,687	\$49,981
Collection for other Governments	\$12,718,441	\$11,751,000	\$15,903,488	\$4,152,488
Government transfers	\$32,728,981	\$29,085,333	\$32,735,566	\$3,650,233
Other Revenue from own Sources	\$7,559,068	\$8,513,089	\$8,500,998	\$(12,091)
Payments/Grants in Lieu of Taxes	\$471,888	\$450,000	\$478,112	\$28,112
Return on investment	\$1,410,620	\$1,256,000	\$669,810	\$(586,190)
Sale of Services	\$11,880,926	\$12,972,650	\$14,003,440	\$1,030,790
Services Provided to Other Governments	\$924,287	\$865,649	\$1,396,719	\$531,070
Municipal Taxes	\$31,511,916	\$32,261,325	\$32,560,427	\$299,101
Transfers In from Reserves	\$2,627,000	\$2,695,474	\$2,783,854	\$88,380
Total Revenues	\$102,464,154	\$100,512,226	\$109,744,101	\$9,231,875
Expenses				
Contracted and general services	\$18,345,985	\$16,500,767	\$15,511,054	\$989,713
Interest and Bank Charges	\$1,363,855	\$1,370,658	\$1,339,576	\$31,082
Material, goods and supplies	\$3,692,740	\$4,334,601	\$3,818,663	\$515,938
Other Expenses	\$2,183,718	\$2,931,499	\$2,806,050	\$125,449
Tax Requisitions Paid to other Governments	\$12,705,424	\$11,751,000	\$15,913,892	\$(4,162,892)
Principal on Long Term Debt & Actuarial Adj.	\$2,071,931	\$2,071,931	\$2,153,967	\$(82,036)
Salaries, wages and employee benefits	\$25,092,891	\$25,600,873	\$26,569,539	\$(968,666)
Transfers Out	\$34,998,168	\$33,890,817	\$39,418,722	\$(5,527,905)
Utilities	\$2,027,396	\$2,060,080	\$2,310,598	\$(250,518)
Total Expenses	\$102,482,108	\$100,512,226	\$109,842,060	\$(9,329,834)
Surplus (Deficit)	\$(17,954)	-	\$(97,959)	\$(97,959)

Management Discussion and Analysis

Revenues

Tax Requisitions Collected vs. Paid (\$10,000 unfavourable)

- Collected less than paid out (\$10,000 unfavourable); collections are generally offset by requisitions.

Government Transfers (\$3,650,000 favourable)

- Federal Gas Tax grant doubled (\$924,000 favourable); grants for Kin Park (\$995,000 favourable); Festival Plaza grants (\$453,000 favourable); transportation, small community and asset management grants (\$1,278,000 favourable).

Return on Investments (\$586,000 unfavourable)

- Reduction in capital reserves due to the RCMP building construction; Investments matured and subsequent interest rates received were much lower (\$586,000 unfavourable).

Sale of Services (\$1,031,000 unfavourable)

- Increased water volumes and rates.

Municipal Taxes (\$299,000 favourable)

- Increase in Local Area Service tax revenue (\$350,000 favourable), partially offset by lower commercial business taxes due to the pandemic (\$51,000 unfavourable).

Transfers in from Reserves (\$88,000 favourable)

- Transfers from the contingency reserve increased (\$88,000 favourable).

Expenses

Contracted and General Services (\$990,000 favourable)

- RCMP contract (\$1,160,000 favourable); Pandemic affected professional development (\$252,000 favourable) and staff training and development (\$13,000 favourable); reduction in IT Licencing and support agreements (\$58,000 favourable); Contingency not used (\$45,000 favourable); Postage (\$32,000 favourable); warming shelter was not in the budget (\$617,000 unfavourable).

Material, Goods and Supplies (\$516,000 favourable)

- Capital Purchases for the pool (\$633,000 favourable); Increased maintenance at the Pomeroy Sports Centre (\$106,000 unfavourable).

Other Expenses (\$125,000 favourable)

- Grants-in-aid (\$104,000 favourable); High-on-Ice Contractors (\$32,000 favourable); Community events (\$24,000 favourable); Development strategy (\$31,000 favourable); E-bill costs (\$31,000 unfavourable); Fee for service (\$21,000 unfavourable).

Salaries, Wages and Employee Benefits (\$968,000 unfavourable)

- Employment salaries and wages (\$942,000 unfavourable); Overtime (\$102,000 unfavourable); Benefits (\$195,000 favourable); Other payroll expenses (\$128,000 unfavourable).

Transfers to Reserves (\$5,528,000 unfavourable)

- General infrastructure grants higher (\$2,838,000 unfavourable); Water and sewer transfers higher (\$1,623,000 unfavourable); Federal gas tax doubled (\$1,049,000 unfavourable).

Management Discussion and Analysis

Operating Historical Analysis

	2017	2018	2019	2020	2021
Revenues					
Municipal Taxes	\$31,858,191	\$31,714,481	\$31,644,307	\$31,511,915	\$32,560,427
Grants in lieu of taxes	\$463,696	\$457,499	\$485,553	\$471,888	\$478,112
Services provided to other governments	\$723,189	\$489,318	\$631,221	\$553,267	\$1,396,719
Sale of services	\$12,172,506	\$11,855,089	\$12,019,709	\$11,654,916	\$14,003,440
Other revenue from own sources	\$7,876,894	\$8,000,708	\$8,132,675	\$6,762,420	\$8,392,591
Government transfers (operating only)	\$3,202,607	\$3,893,520	\$3,334,606	\$4,446,139	\$2,441,528
Return on investment	\$1,710,706	\$2,929,034	\$2,316,440	\$1,628,444	\$669,810
Transfers in	\$754,995	\$614,379	\$613,900	\$2,627,000	\$2,783,854
Actuarial adjustments	\$603,566	\$539,786	\$620,004	\$631,027	\$711,687
Sale of Assets	\$45,897	\$8,264	\$771,483	-	\$5,371
Developer contributions	\$2,539,085	\$74,835	\$350,000	\$1,000	\$103,036
Total Revenues	\$61,951,332	\$60,576,913	\$60,919,898	\$60,288,016	\$63,546,575
Expenses					
Salaries, wages and employee benefits	\$23,403,776	\$23,712,573	\$25,248,525	\$25,092,890	\$26,569,540
Contracted and general services	\$15,081,438	\$15,228,256	\$15,654,885	\$18,345,985	\$15,511,054
Materials, goods and supplies	\$3,664,069	\$4,216,161	\$3,809,886	\$3,692,739	\$3,818,662
Utilities	\$2,250,167	\$2,074,226	\$2,224,542	\$2,027,396	\$2,310,597
Other expenses	\$1,488,420	\$1,739,128	\$2,467,477	\$2,183,717	\$2,806,050
Interest and Bank charges	\$2,143,173	\$1,506,028	\$1,426,652	\$1,363,855	\$1,339,576
Principal on Long-Term Debt & Actuarial Adj.	\$2,114,235	\$2,019,279	\$2,103,379	\$2,071,932	\$2,153,967
Transfers out (to reserves)	\$11,062,502	\$8,687,234	\$8,344,525	\$7,645,573	\$8,511,175
Total Expenses	\$61,207,780	\$59,182,885	\$61,279,871	\$62,424,087	\$63,020,621
Subtotal	\$743,552	\$1,394,028	\$(359,973)	\$(2,136,071)	\$525,954
Requisitions					
Collection for other governments revenue	\$17,553,628	\$17,063,096	\$16,493,282	\$12,718,441	\$15,903,488
Other tax requisitions - Expenditures	\$17,889,814	\$17,080,964	\$16,473,605	\$12,705,425	\$15,913,892
Requisitions Subtotal	\$(336,186)	\$(17,868)	\$19,677	\$13,016	\$(10,404)
Capital Transfers					
Government Transfers - Capital Revenue	\$26,759,588	\$25,890,850	\$27,675,244	\$29,457,696	\$30,294,038
Transfers out - Capital Expenditures	\$25,816,666	\$25,890,850	\$27,675,244	\$27,352,596	\$30,907,547
Capital Transfers Subtotal	\$942,922	-	-	\$2,105,100	\$(613,509)
Net Cash Surplus (Deficit)	\$1,350,288	\$1,376,160	\$(340,296)	\$(17,955)	\$(97,959)

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 2021. During that entire time Council has not increased tax revenue. This also demonstrates that the City has been relatively accurate with its operating budgets over the most recent two years.

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, 2021

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City of Fort St. John
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LETTER OF TRANSMITTAL

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

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

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

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

On behalf of the City of Fort St John

Shirley Collington
Director of Finance
May 10, 2022

Milo MacDonald
Chief Administrative Officer
May 10, 2022



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

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- * Jason Grindle, B. Comm., CPA, CA
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of City of Fort St. John, which comprise the statement of financial position as at December 31, 2021, 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, 2021 and the result of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for Public Sector.

Basis for Opinion

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

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

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

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

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

(continues)



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Fort St. John, BC
April 25, 2022

Sander Rose Bone Grindle LLP
Chartered Professional Accountants

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

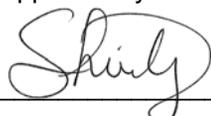
City of Fort St. John

Statement of Financial Position

As At December 31, 2021

	2021	2020
Financial assets		
Cash (Note 2)	\$ 88,496,306	\$ 88,511,835
Receivables (Note 4)	8,684,343	8,379,853
Investments (Note 5)	-	10,506,876
Municipal Finance Authority debt reserve deposits (Note 6)	1,966,362	1,954,840
Property acquired for taxes subject to redemption (Note 7)	425,424	2,164,834
	99,572,435	111,518,238
Liabilities		
Payables and accruals (Note 8)	18,145,376	16,744,541
Accrued interest payable	243,065	243,347
Deferred revenue (Note 10)	6,537,200	6,973,893
Municipal Finance Authority debt reserve (Note 6)	1,966,362	1,954,840
Long term debt (Note 11)	29,570,070	31,724,036
Employee future benefit obligations (Note 12)	397,200	353,300
	56,859,273	57,993,957
Net Financial assets	42,713,162	53,524,281
Non-financial assets		
Prepaid expenses	296,191	481,898
Inventories of supplies	2,185,164	2,185,164
Tangible capital assets (Note 13)	501,283,564	468,899,341
	503,764,919	471,566,403
Accumulated surplus (Note 14)	\$546,478,081	\$525,090,684

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, 2021

	Budget Unaudited	2021	2020
Revenue			
Net municipal property taxes (Note 15)	\$ 32,261,325	\$ 32,550,021	\$ 31,524,930
Grants in lieu of taxes	450,000	478,112	471,888
Services provided to other governments	865,649	1,363,999	923,387
Sale of services	12,522,650	13,507,867	11,669,204
Other revenue from own sources	4,944,520	5,304,482	4,811,963
Government transfers (Note 16)	32,429,833	32,735,566	34,341,802
Return on investment	1,256,000	669,810	1,410,620
Actuarial adjustments	661,706	711,687	631,027
Developer contributions	550,000	652,036	671,500
Gain on disposal of tangible capital assets	-	145,052	4,050
	85,941,683	88,118,632	86,460,370
Expenses			
General government services	10,360,550	9,584,232	9,623,828
Protective services	16,359,246	15,957,283	17,587,585
Transportation	15,632,682	16,363,145	16,669,776
Public health and welfare	1,266,949	1,315,426	1,068,227
Environmental development	2,467,090	2,136,598	2,464,172
Recreation and cultural	13,290,315	13,846,430	9,426,891
Water utility services	3,955,960	4,233,253	4,355,039
Sewer utility services	3,407,873	3,294,868	3,352,599
	66,740,665	66,731,235	64,548,117
Annual surplus	19,201,018	21,387,397	21,912,253
Accumulated surplus, beginning of year	525,090,684	525,090,684	503,178,431
Accumulated surplus, end of year	\$544,291,702	\$546,478,081	\$525,090,684

See accompanying notes to financial statements.

City of Fort St. John

Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2021

	Budget Unaudited	2021	2020
Annual Surplus	\$ 19,201,018	\$ 21,387,397	\$ 21,912,253
Acquisition of tangible capital assets	(71,060,131)	(46,773,149)	(34,697,608)
Amortization of tangible capital assets	12,338,000	13,448,286	12,825,633
Loss (gain) on disposal of tangible capital assets	-	73,784	724,653
Proceeds on disposal of tangible capital assets	-	866,856	74,450
	(39,521,113)	(10,996,826)	839,381
Consumption of inventories of supplies	-	-	729
Prepaid expenses	-	(296,191)	(481,898)
Use of prepaid expenses	-	481,898	631,802
	-	185,707	150,633
Change in net financial assets	(39,521,113)	(10,811,119)	990,014
Net financial assets, beginning of year	-	53,524,281	52,534,267
Net financial assets, end of year	\$ (39,521,113)	\$ 42,713,162	\$ 53,524,281

See accompanying notes to financial statements.

City of Fort St. John

Statement of Cash Flows

For the Year Ended December 31, 2021

	2021	2020
Operating Activities		
Annual surplus	\$ 21,387,397	\$ 21,912,253
Items not involving cash:		
Amortization of tangible capital assets	13,448,286	12,825,633
Actuarial adjustment on long term debt	(711,687)	(631,027)
Loss (gain) on disposal of tangible capital assets	73,784	724,653
Changes in non-cash operating assets and liabilities:		
Receivables - increase	(304,490)	1,457,841
Inventories of supplies - decrease	-	729
Prepaid expenses - decrease (increase)	185,707	149,904
Tax sale properties - decrease	1,739,410	(2,154,966)
Payables and accruals - increase (decrease)	1,400,835	1,429,712
Accrued interest payable - (decrease)	(282)	(3,204)
Deferred revenue - decrease	(436,693)	(498,258)
Employee benefits and other liabilities - increase	43,900	34,300
	36,826,167	35,247,570
Capital Activities		
Proceeds on disposal of tangible capital assets	866,856	74,450
Purchase of tangible capital assets	(46,773,149)	(34,697,608)
	(45,906,293)	(34,623,158)
Financing Activities		
Long term debt principal repayment	(1,442,279)	(1,440,905)
Investing Activities		
Decrease in investments	10,506,876	59,967,422
(Decrease) increase in cash	(15,529)	59,150,929
Cash, beginning of year	88,511,835	29,360,906
Cash, end of year	\$ 88,496,306	\$ 88,511,835

See accompanying notes to financial statements.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

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 17).

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, 2021

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, 2021

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, 2021

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 March 2021 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, 2021

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 a description of the segmented information in Note 20 of the financial statements and identified segmented information in Schedule 1.

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.

s. Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

2. Cash

	2021	2020
Cash and bank	\$ 3,105,255	\$ 1,301,778
TD Bank Savings	64,346,763	76,776,362
Credit Union Savings	21,044,288	10,433,695
	\$ 88,496,306	\$ 88,511,835

3. Restricted cash

Cash and investments includes \$4,757,126 (2020 - \$5,128,763) set aside for development cost charges, \$1,244,949 (2020 - \$1,178,360) set aside for statutory reserves in the reserve fund and \$68,857,792 (2020 - \$81,977,215) for appropriated surplus in the general fund.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

4. Receivables

	2021	2020
Trade and other receivables		
Federal Government	\$ 1,111,769	\$ 1,298,793
Other Government agencies	1,945,251	2,276,911
General	249,811	338,573
Property taxes receivable	4,532,417	3,690,350
Utilities receivables	906,060	823,087
Receivables, gross	8,745,308	8,427,714
Allowance for doubtful accounts	(60,965)	(47,861)
Receivables, net of allowances	\$ 8,684,343	\$ 8,379,853

5. Investments

Investments consist of guaranteed investment certificates and have costs that approximate market values. The last 12 month term deposit matured August 24, 2021 with an interest rate of 0.65%.

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	2021	2020
General Fund Operations	\$ 415,834	\$ 728,200	\$ 1,144,034	\$ 1,137,079
Water Fund Operations	42,587	87,117	129,704	128,992
Sewer Fund Operations	230,500	462,124	692,624	688,769
	\$ 688,921	\$ 1,277,441	\$ 1,966,362	\$ 1,954,840

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

7. Tax sale properties

	Opening balance	Additions	Transfers and redemptions	2021	2020
Property acquired for taxes subject to redemption	\$ 2,164,834	\$ 425,424	\$ 2,164,834	\$ 425,424	\$ 2,164,834

8. Payables and accruals

	2021	2020
Trade accounts and accruals		
Federal government	\$ 2,807,372	\$ 2,801,859
Other government agencies	794,501	599,754
General	5,352,632	4,343,473
Payroll and benefits	2,442,504	2,253,198
Deposits	6,748,367	6,746,256
	\$ 18,145,376	\$ 16,744,541

9. Line of credit

TD Canada Trust has extended a demand operating facility of up to \$10,000,000 (2020 - \$10,000,000) which was not used at December 31, 2021. 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, 2021

10. Deferred revenue

	December 31, 2020	Externally restricted inflows	Revenue earned	December 31, 2021
Pomeroy Sports Centre - School District #60 lease	\$ 901,969	\$ -	\$ (46,654)	\$ 855,315
Development Cost Charges (DCC)	5,128,763	178,363	(550,000)	4,757,126
Other	943,161	804,352	(822,754)	924,759
	\$ 6,973,893	\$ 982,715	\$ (1,419,408)	\$ 6,537,200

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 2021	Net debt 2020
General Fund Operations	\$ 29,168,338	\$ 11,085,736	\$ 18,082,602	\$ 19,236,529
Water Fund Operations	2,899,965	1,619,220	1,280,745	1,436,663
Sewer Fund Operations	17,400,132	7,193,409	10,206,723	11,050,844
	\$ 49,468,435	\$ 19,898,365	\$ 29,570,070	\$ 31,724,036

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
Issue 118	Apr 11, 2012	20	Apr 11, 2032	3.40%	Apr 11, 2022

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

11. Long term debt continued

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

2022	\$ 2,238,643
2023	2,326,676
2024	2,418,201
2025	2,379,744
2026	2,471,995
2027 and thereafter	17,734,811
Total	\$ 29,570,070

Total Interest expense recorded for the year ended December 31, 2021 was \$1,312,720 (2020 - \$1,317,453).

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

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.

	2021	2020
Accrued benefit obligation		
Balance, beginning of year	\$ 353,300	\$ 319,000
Non-pension expense	59,300	52,300
Expected benefit payments	(15,400)	(18,000)
	\$ 397,200	\$ 353,300

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2021.

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

	2021	2020
Discount rates	2.5%	2.0%
Expected future inflation rates	2.5%	2.5%
Expected wage and salary increases	2.5% - 5.9%	2.5% - 5.9%
Expected average remaining service lifetime	13	13

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 \$1,919,341 (2020 - \$1,753,770) for employer contributions while employees contributed \$1,605,773 (2020 - \$1,473,726) to the plan in fiscal 2021. 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, 2021

13. Tangible capital assets

	Land	Land Improvements	Buildings	Machinery & Equipment	General Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	2021	2020
Cost										
Balance, beginning of year	\$ 18,283,666	\$ 24,965,035	\$ 107,471,055	\$ 32,392,726	\$ 300,552,007	\$ 70,115,909	\$ 67,175,151	\$13,773,084	\$ 634,728,633	\$ 601,693,666
Additions	-	747,129	4,237,409	2,340,927	10,103,289	2,374,489	745,721	26,224,185	46,773,149	34,921,770
Disposals	(41,791)	(92,507)	(782,898)	(702,977)	(244,570)	-	-	-	(1,864,743)	(1,662,641)
Reallocation of work in progress	-	77,097	1,954,118	73,424	853,547	-	-	(2,958,186)	-	(224,162)
Balance, end of year	18,241,875	25,696,754	112,879,684	34,104,100	311,264,273	72,490,398	67,920,872	37,039,083	679,637,039	634,728,633
Accumulated amortization										
Balance, beginning of year	-	2,738,770	29,337,809	14,824,402	72,216,664	26,151,736	20,559,911	-	165,829,292	153,867,197
Amortization of tangible capital assets	-	322,995	2,459,763	2,518,236	5,879,224	1,254,315	1,013,753	-	13,448,286	12,825,633
Disposals	-	(49,077)	(145,066)	(608,664)	(121,296)	-	-	-	(924,103)	(863,538)
Balance, end of year	-	3,012,688	31,652,506	16,733,974	77,974,592	27,406,051	21,573,664	-	178,353,475	165,829,292
Net book value, end of year	\$ 18,241,875	\$ 22,684,066	\$ 81,227,178	\$ 17,370,126	\$ 233,289,681	\$ 45,084,347	\$ 46,347,208	\$37,039,083	\$ 501,283,564	\$ 468,899,341

Included in the above additions are developers contributed tangible capital assets from subdivision development consisting of general infrastructure of \$0.00 (2020 - \$0.00), water infrastructure of \$0.00 (2020 - \$0.00) and sewer infrastructure of \$0.00 (2020 - \$0.00).

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

14. Accumulated surplus

	2021	2020
General Fund Accumulated Surplus		
Appropriated Surplus		
General Fund Surplus	\$ 49,433,693	\$ 63,424,895
Water Fund Surplus	14,924,707	15,597,418
Sewer Fund Surplus	4,499,392	2,954,902
	68,857,792	81,977,215
Unappropriated Surplus		
General	3,422,037	3,519,996
Water	500,000	500,000
Sewer	500,000	500,000
	4,422,037	4,519,996
	73,279,829	86,497,211
Capital Fund Accumulated Surplus		
Reserves		
Investment in Tangible Capital Assets		
Equity in CA - General	370,380,874	341,388,637
Equity in CA - Water	48,225,563	45,235,942
Equity in CA - Sewer	53,346,866	50,790,534
	471,953,303	437,415,113
Reserve Fund Accumulated Surplus		
Statutory Reserves		
Sale of City owned land	767,790	705,594
Parking Reserve	70,246	69,599
Parks Reserve	406,913	403,167
	1,244,949	1,178,360
Accumulated surplus	\$ 546,478,081	\$ 525,090,684

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

15. Net municipal property taxes

	2021	2020
Net municipal property taxes	\$ 32,560,426	\$ 31,511,914
Add: Requisitions collected on behalf of other taxing authorities		
Regional District	2,590,564	2,691,665
Provincial School	10,105,133	7,239,911
Regional Hospital District	2,965,823	2,535,197
British Columbia Assessment Authority	240,915	250,575
Municipal Finance Authority	1,052	1,093
	48,463,913	44,230,355
Requisitions remitted to other taxing authorities	(15,913,892)	(12,705,425)
Net municipal property taxes	\$ 32,550,021	\$ 31,524,930

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

16. Government transfers

	2021	2020
Unconditional		
Traffic fines	\$ 327,002	\$ 374,371
Federal Canada Day	11,000	11,000
Climate Action Revenue	-	135,269
Northern Development Initiatives	79,191	52,400
	417,193	573,040
Conditional		
Peace River Regional District		
Regional Fire Protection	711,759	699,025
Other	20,000	20,000
Community Works Fund	1,848,833	903,892
Host Local Government Revenue (Gaming)	319,188	179,628
Peace River Agreement	25,392,825	24,810,564
Infrastructure grants	2,593,880	1,612,822
Community Measures Agreement	1,208,500	5,542,831
Strengthening Communities	223,388	-
	32,318,373	33,768,762
Total government transfers	32,735,566	34,341,802
Operational	30,141,686	32,728,980
Capital	2,593,880	1,612,822
	\$ 32,735,566	\$ 34,341,802

In 2021 the City used the remaining funds (\$1,478,000) received for the COVID-19 Safe Restart Grant from 2020 to cover additional PPE costs, janitorial costs, personnel costs, loss revenue due to facility/event closures and additional equipment such as AreoClave machines.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

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.

	2021	2020
Financial assets		
Cash	\$ 320,754	\$ 314,507
Equity		
Balance, beginning of year	314,507	304,892
Care fund contributions	3,326	2,889
Interest earnings	2,921	6,726
	\$ 320,754	\$ 314,507

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 or the extent of the liability.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2021

19. North Peace Leisure Pool

	2021	2020
Revenues	\$ (569,388)	\$ (308,325)
Transfers from Peace River Regional District	(3,022,189)	(2,688,435)
Pool - Expenses	(3,591,577)	(2,996,760)
	\$ -	\$ -

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, 2021

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, 2021

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, 2021

	General Government	Protective Services	Transportation	Public Health Welfare	Environmental Development	Recreation and Cultural	Utilities - Water	Utilities - Sewer	2021	2021
									Actual	Budget
Net municipal property taxes	\$ 30,968,280	\$ -	\$ 1,103,165	\$ -	\$ -	\$ -	\$ -	\$ 478,576	\$ 32,261,325	\$ 31,524,930
Grants in lieu of taxes	478,112	-	-	-	-	-	-	-	478,112	450,000
Services provided to other governments	439,928	813,219	14,548	-	-	-	-	96,304	1,363,999	865,649
Sale of services	-	-	-	1,189,365	-	-	6,795,279	5,523,223	13,507,867	12,522,650
Other revenue from own sources	1,837,488	1,059,990	1,615,998	-	87,651	703,355	-	-	5,304,482	4,944,520
Government transfers	30,314,038	1,038,761	-	-	79,191	553,576	-	750,000	32,735,566	32,429,833
Return on investment	666,888	-	-	2,922	-	-	-	-	669,810	1,256,000
Actuarial adjustments	399,859	-	-	-	-	-	58,532	253,296	711,687	661,706
Developer contributions	102,036	-	-	-	-	-	-	550,000	652,036	550,000
Gain on disposal of tangible capital assets	-	-	136,746	-	-	-	-	8,306	145,052	-
Total Revenues	65,206,629	2,911,970	2,870,457	1,192,287	166,842	1,256,931	6,853,811	7,659,705	88,118,632	85,941,683
Salaries, wages and employee benefits	4,247,689	8,306,926	3,665,213	171,384	1,476,497	4,438,302	1,381,841	752,934	24,440,786	23,437,453
Contracted and general services	2,488,929	6,294,498	3,878,686	1,103,951	578,237	4,745,279	353,872	328,361	19,771,813	22,220,774
Materials, goods, supplies and utilities	246,704	447,727	1,858,988	15,304	63,561	1,417,717	1,044,099	340,577	5,434,677	5,100,680
Interest and bank charges	747,310	1,450	10,161	-	1,103	9,912	76,849	515,417	1,362,202	1,377,158
Other	1,004,881	51,606	(11,710)	-	6,349	946,042	28,823	28,644	2,054,635	2,266,600
Loss on disposal of tangible capital assets	-	-	218,836	-	-	-	-	-	218,836	-
Amortization	848,719	855,076	6,742,971	24,787	10,851	2,289,178	1,347,769	1,328,935	13,448,286	12,338,000
Total Expenses	9,584,232	15,957,283	16,363,145	1,315,426	2,136,598	13,846,430	4,233,253	3,294,868	66,731,235	66,740,665
Annual surplus	\$ 55,622,397	\$(13,045,313)	\$(13,492,688)	\$(123,139)	\$(1,969,756)	\$ 12,589,499	\$ 2,620,558	\$ 4,364,837	\$ 21,387,397	\$ 19,201,018
										\$ 21,912,253

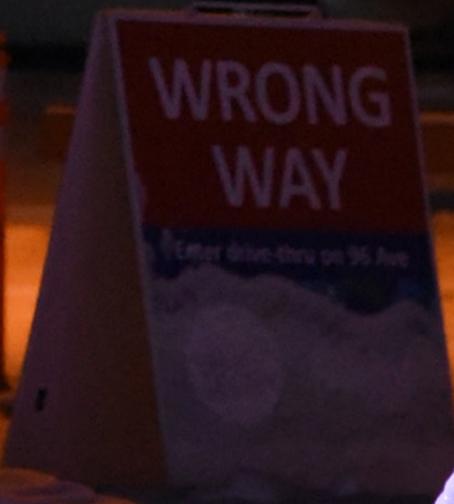


A large, intricate ice sculpture of a bear, illuminated with purple and blue lights at night. The bear is standing on its hind legs, holding a large branch of ice in its mouth. The background is dark with some blurred lights.

Statistical Section

(unaudited)

Statistical Review for the Years 2017-2021	62
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A red "WRONG WAY" sign on a tripod stand, illuminated at night. The sign has the words "WRONG WAY" in large white letters. Below it, there is a smaller sign with a picture of a bear and the text "Please drive slow on 96 Ave".

WRONG
WAY

Total Revenues by Source

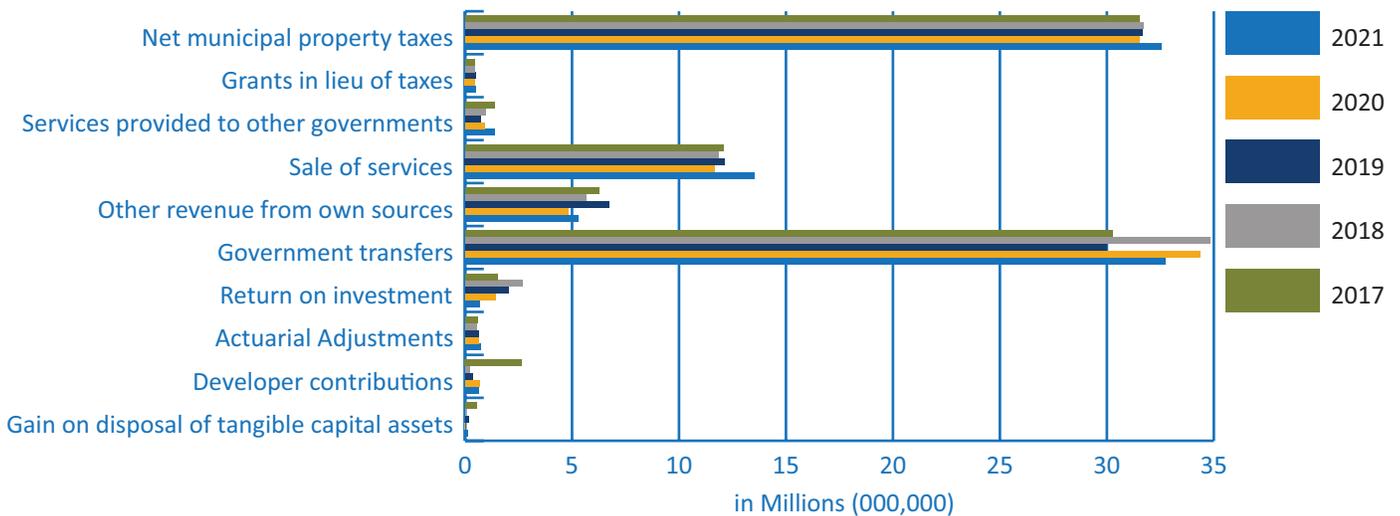
(Source: City of Fort St. John)

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

	2017	2018	2019	2020	2021
Net municipal property taxes	\$31,522,003	\$31,696,613	\$31,663,983	\$31,524,930	\$32,550,021
Grants in lieu of taxes	\$463,697	\$457,499	\$485,553	\$471,888	\$478,112
Services provided to other governments	\$1,363,058	\$971,275	\$717,864	\$923,387	\$1,363,999
Sale of services	\$12,072,619	\$11,835,420	\$12,144,980	\$11,669,204	\$13,507,867
Other revenue from own sources	\$6,253,756	\$5,674,556	\$6,706,161	\$4,811,962	\$5,304,482
Government transfers	\$30,277,634	\$34,832,690	\$29,963,250	\$34,341,802	\$32,735,566
Return on investment	\$1,524,116	\$2,667,533	\$2,023,976	\$1,410,620	\$669,810
Actuarial adjustments	\$603,567	\$539,786	\$620,004	\$631,027	\$1,508,775
Developer contributions	\$2,652,994	\$209,941	\$350,000	\$671,500	\$652,036
Gain on disposal of tangible capital assets	\$519,798	\$31,664	\$152,614	\$4,040	\$145,052
Total	\$87,253,242	\$88,916,977	\$84,828,385	\$86,460,360	\$88,915,720

Total Revenues by Source

(Source: City of Fort St. John)



Total Expenses by Function

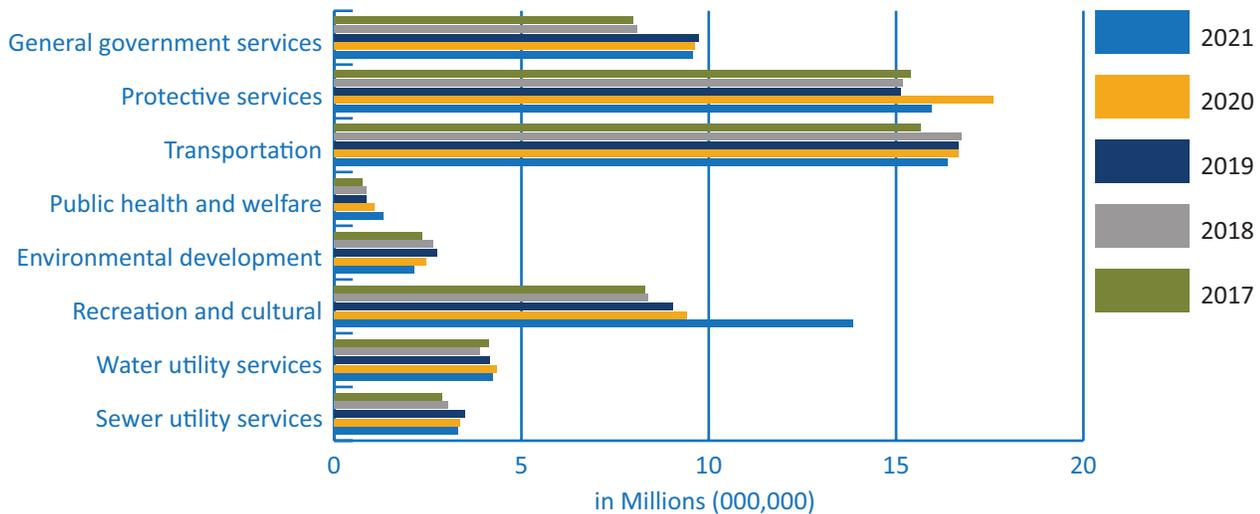
(Source: City of Fort St. John)

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

	2017	2018	2019	2020	2021
General government services	\$7,969,953	\$8,088,643	\$9,737,182	\$9,623,828	\$9,584,232
Protective services	\$15,388,806	\$15,173,376	\$15,125,620	\$17,587,585	\$15,957,283
Transportation	\$15,654,479	\$16,737,580	\$16,676,301	\$16,669,776	\$16,363,145
Public health and welfare	\$752,653	\$866,392	\$875,187	\$1,068,227	\$1,315,426
Environmental development	\$2,356,112	\$2,649,631	\$2,739,248	\$2,464,172	\$2,136,598
Recreation and cultural	\$8,291,105	\$8,368,514	\$9,041,727	\$9,426,891	\$13,846,430
Water utility services	\$4,123,530	\$3,882,942	\$4,159,971	\$4,355,039	\$4,233,253
Sewer utility services	\$2,869,322	\$3,052,256	\$3,482,481	\$3,352,599	\$3,294,868
Total	\$57,405,960	\$58,819,334	\$61,837,717	\$64,548,117	\$66,731,235

Total Expenses by Function

(Source: City of Fort St. John)



Total Expenses by Object

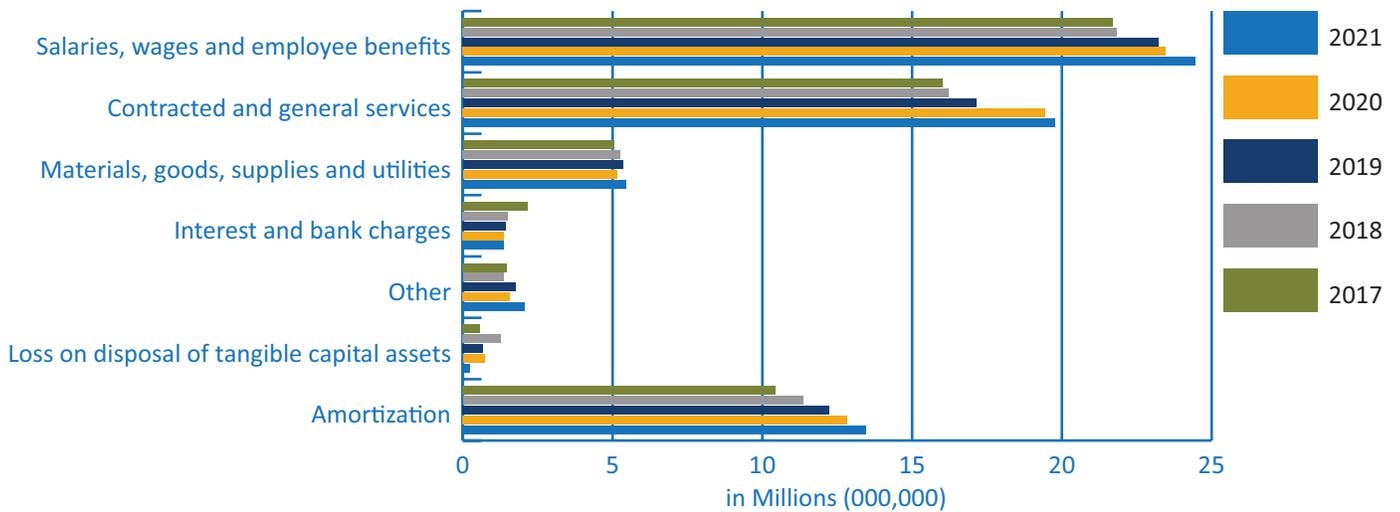
(Source: City of Fort St. John)

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

	2017	2018	2019	2020	2021
Salaries, wages and employee benefits	\$21,709,376	\$21,836,816	\$23,232,366	\$23,469,922	\$24,440,786
Contracted and general services	\$16,001,506	\$16,231,141	\$17,130,209	\$19,449,143	\$19,771,813
Materials, goods, supplies and utilities	\$5,044,383	\$5,261,807	\$5,345,227	\$5,137,282	\$5,434,677
Interest and bank charges	\$2,165,530	\$1,507,637	\$1,440,904	\$1,370,356	\$1,362,202
Other	\$1,469,527	\$1,346,950	\$1,772,996	\$1,567,078	\$2,054,635
Loss on disposal of tangible capital assets	\$579,265	\$1,274,649	\$675,059	\$728,703	\$218,836
Amortization	\$10,436,373	\$11,360,334	\$12,240,956	\$12,825,633	\$13,448,286
Total	\$57,405,960	\$58,819,334	\$61,837,717	\$64,548,117	\$66,731,235

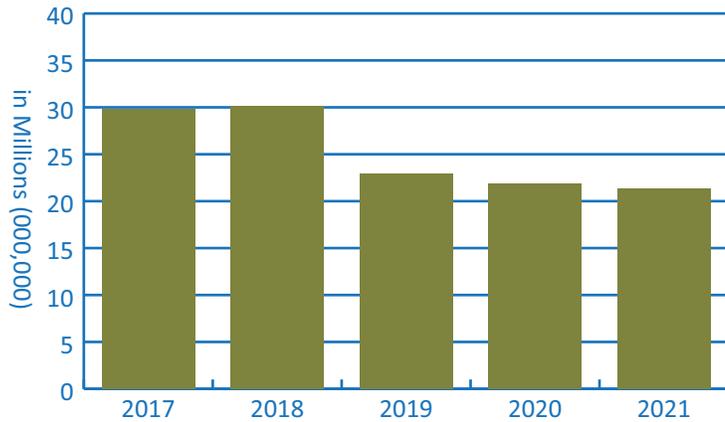
Total Expenses by Object

(Source: City of Fort St. John)



Annual Surplus

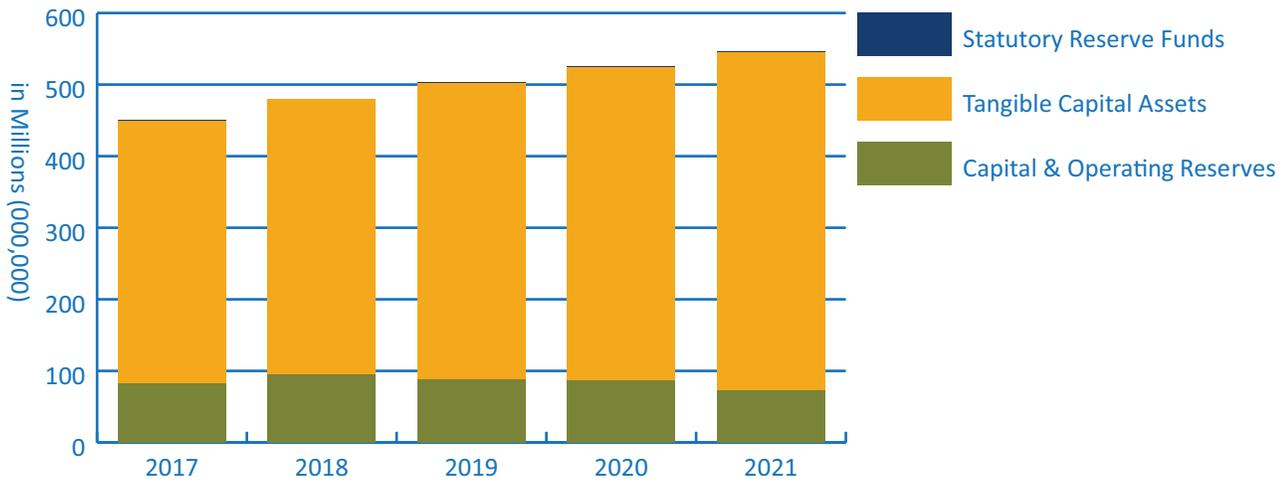
(Source: City of Fort St. John)



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

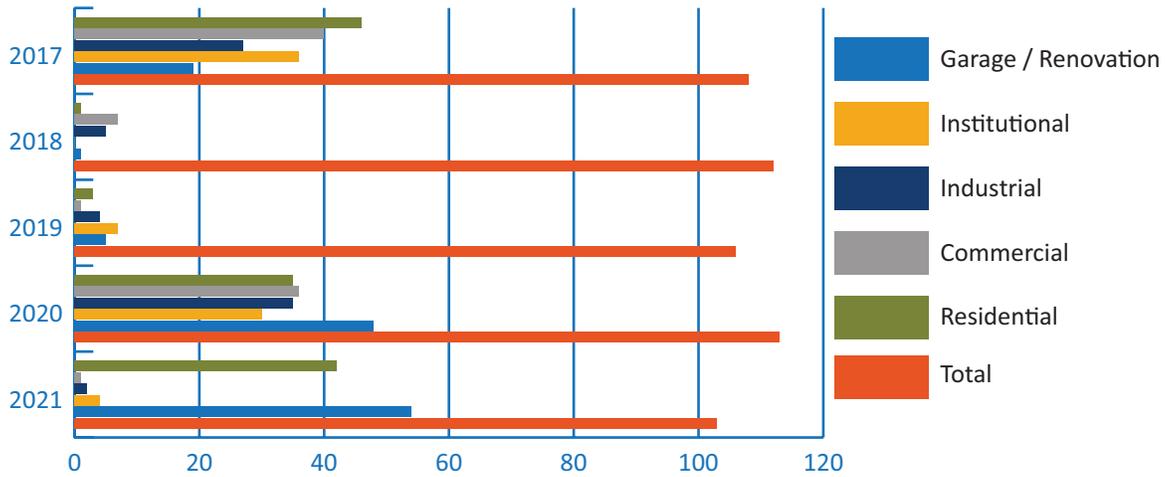
(Source: City of Fort St. John)



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.

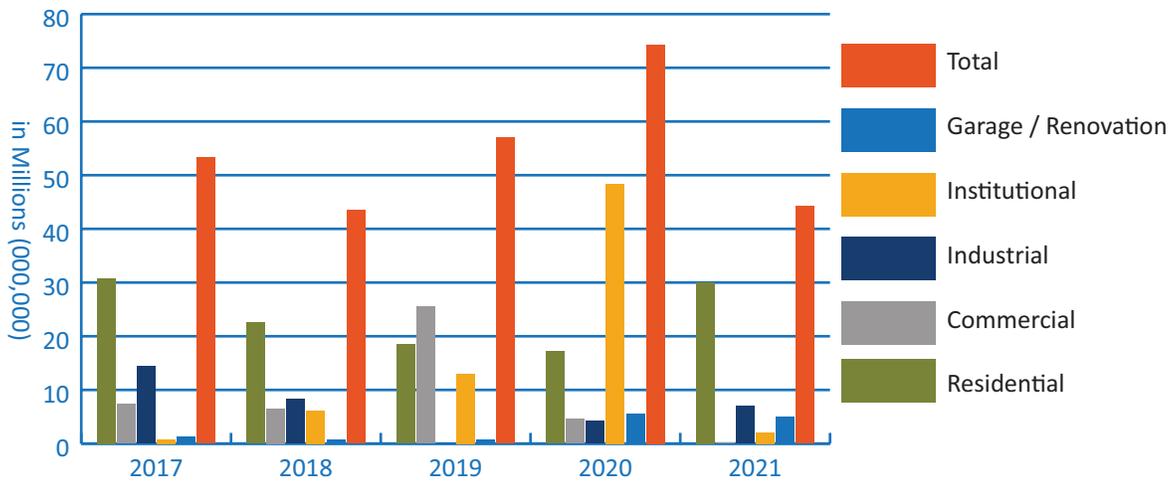
Number of Building Permits Issued

(Source: City of Fort St. John)



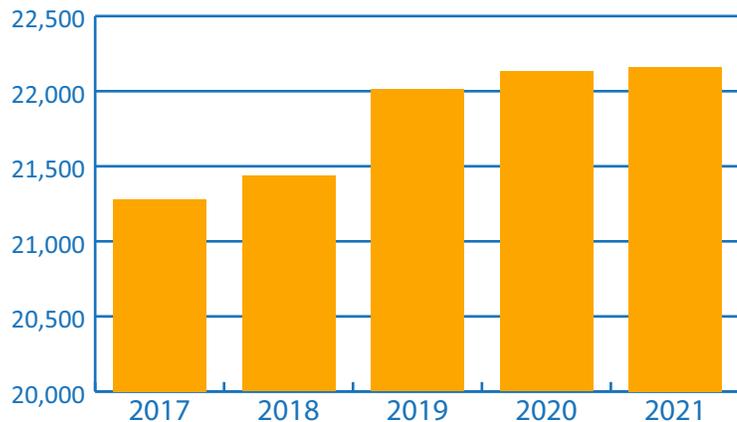
Construction Value of Building Permits Issued

(Source: City of Fort St. John)



Population Estimates

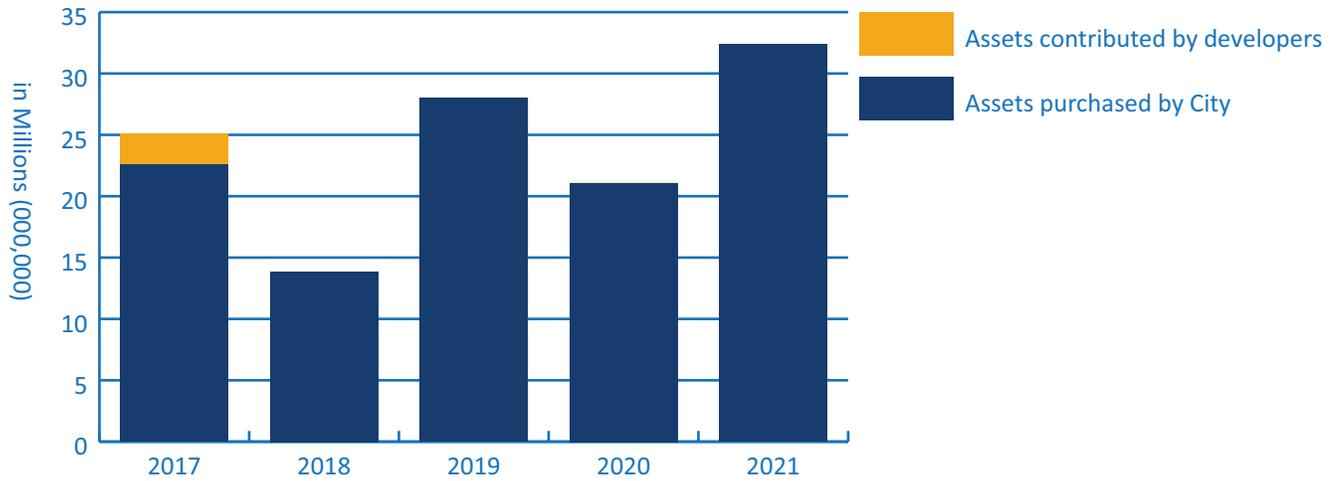
(Source: BC Stats)



Tangible Capital Asset Additions

(Net of Amortization)

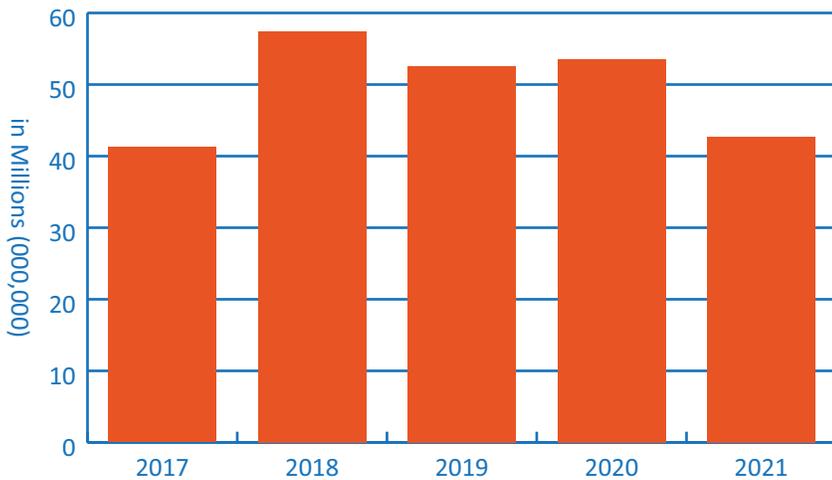
(Source: City of Fort St. John)



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)

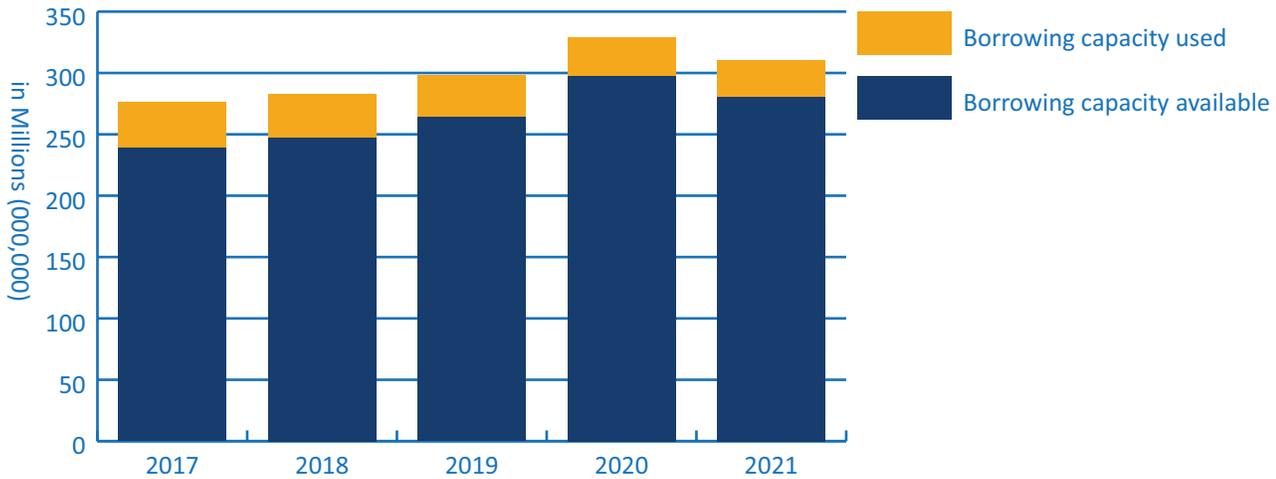
(Source: City of Fort St. John)



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

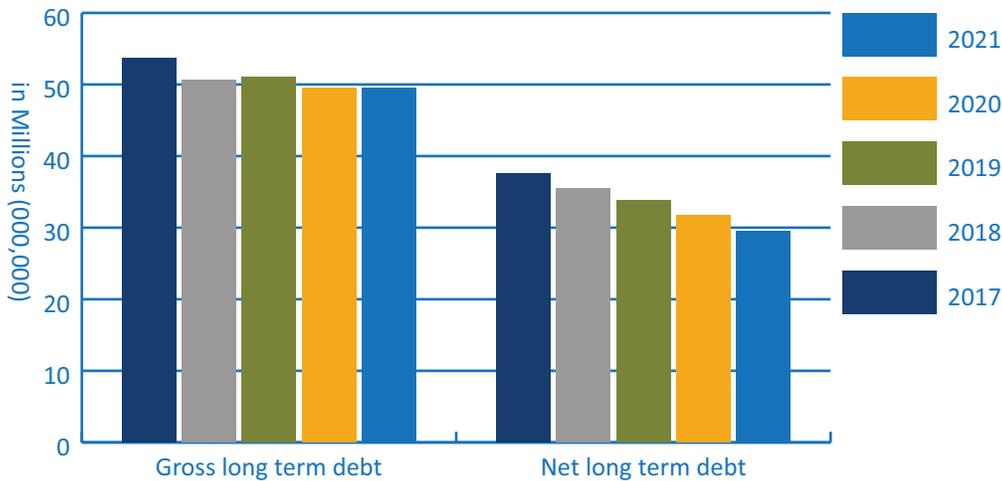
(Source: City of Fort St. John)



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

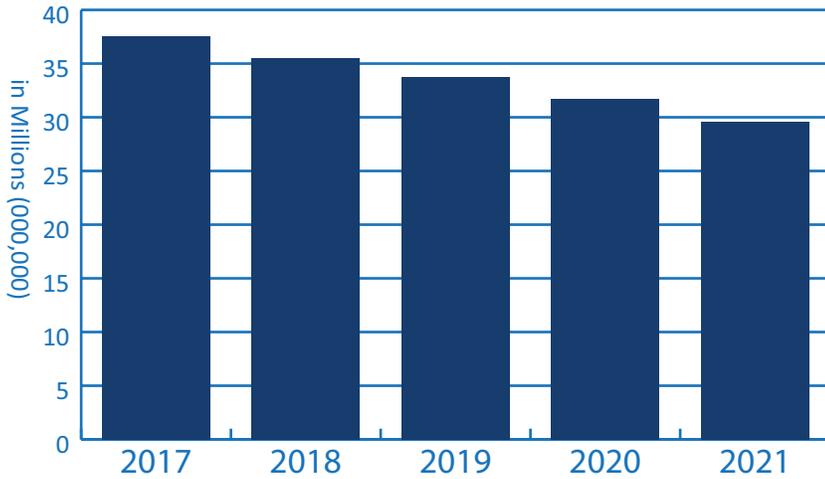
(Source: City of Fort St. John)



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)

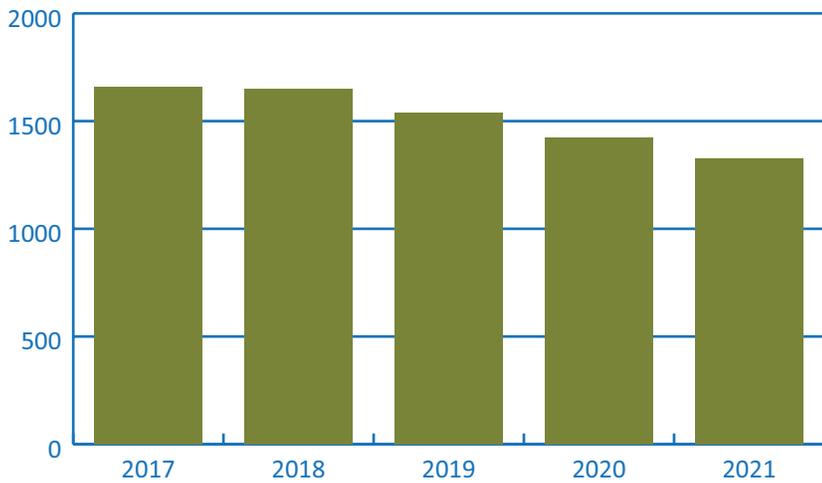
(Source: City of Fort St. John)



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)

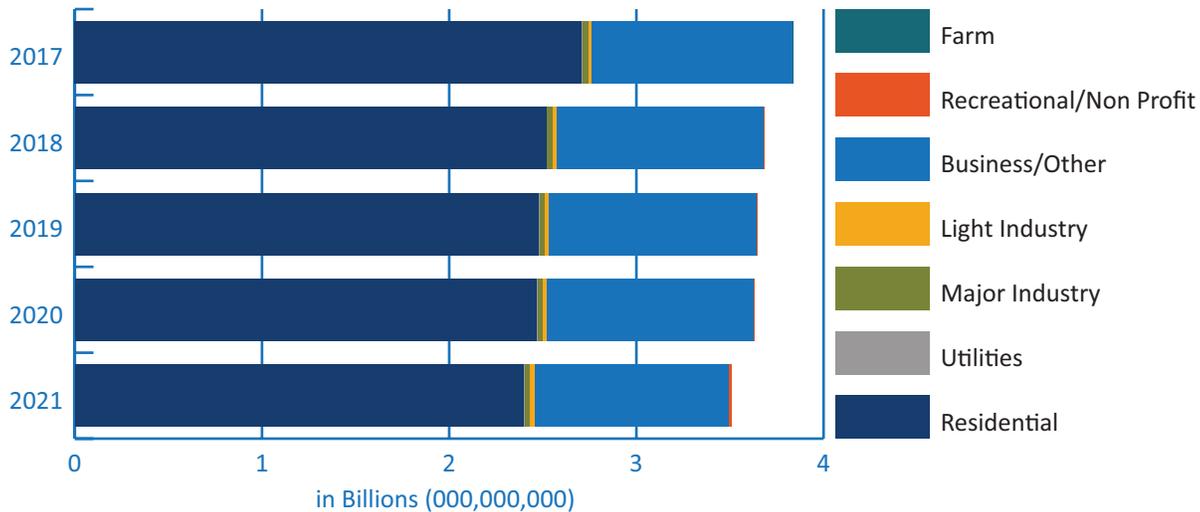


Per Capita Long-Term Debt: The amount of long-term debt shown as a value per City resident.

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.

2021 Major Taxpayers

(Source: City of Fort St. John)

Registered Owner	Primary Property	Taxes Levied
Louisiana-Pacific OSB Limited Partnership	Manufacturing	\$939,025.77
CT REIT Totem Mall Ltd	Retail	\$682,661.62
MT Investments Inc	Rental - Commercial	\$564,014.29
523364 BC Ltd Inc	Commercial Development	\$525,801.09
Fort St John Old Fort Holdings	Commercial Development	\$395,171.52
NPR GP Inc	Rental - Residential	\$371,122.37
Wal-Mart Canada Corp	Retail	\$339,214.38
Side Asset Management Ltd	Commercial Development	\$326,796.59
243045 Alberta Ltd	Hotel	\$293,529.04
Ric Peterson Development Inc	Rental - Commercial	\$277,736.03

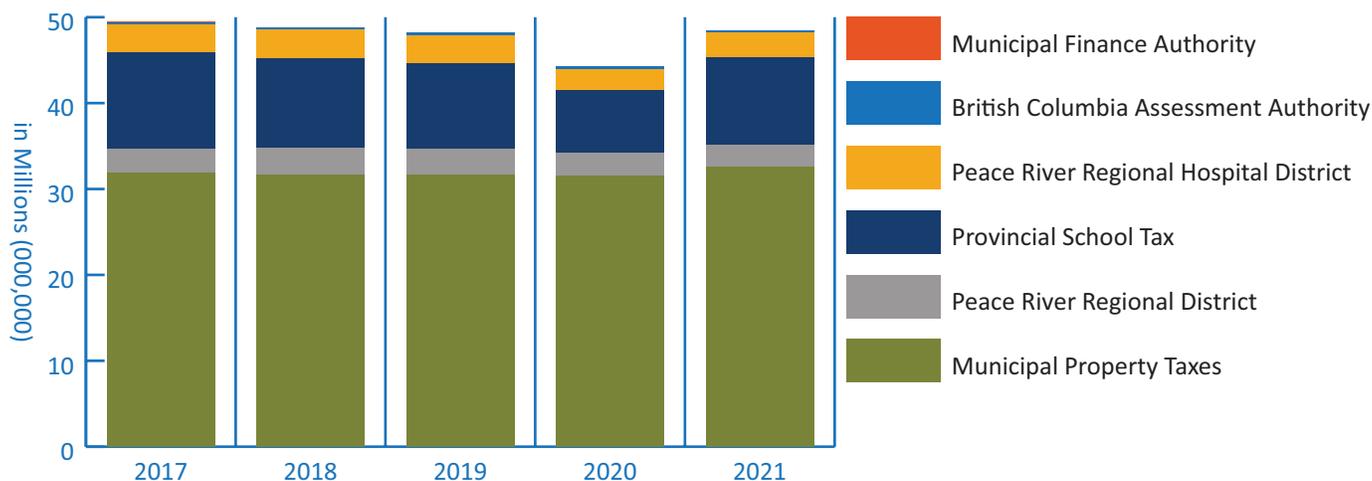
Property Taxes Collected for Various Authorities

(Source: City of Fort St. John)

	2017	2018	2019	2020	2021
Municipal property taxes	\$31,858,191	\$31,714,481	\$31,644,307	\$31,511,915	\$32,560,426
Peace River Regional District	\$2,820,227	\$3,067,377	\$2,992,406	\$2,691,665	\$2,590,564
Provincial School	\$11,185,965	\$10,468,497	\$10,007,959	\$7,239,911	\$10,105,133
Peace River Regional Hospital District	\$3,254,646	\$3,261,458	\$3,251,367	\$2,535,197	\$2,965,823
BC Assessment Authority	\$291,667	\$264,659	\$240,454	\$250,574	\$240,915
Municipal Finance Authority	\$1,121	\$1,105	\$1,095	\$1,093	\$1,052
Total Current Taxes Levied	\$49,411,817	\$48,777,577	\$48,137,588	\$44,230,355	\$48,463,913
Current tax collected (\$)	\$45,038,545	\$44,560,520	\$44,251,094	\$42,185,782	\$44,854,765
Current tax collected (%)	91.15%	91.35%	91.93%	95.38%	92.55%
Tax arrears beginning of year	\$3,432,633	\$4,511,409	\$4,093,038	\$5,381,905	\$3,688,742
Tax arrears collected (\$)	\$1,812,502	\$2,751,386	\$2,597,627	\$3,736,128	\$2,765,473
Tax arrears collected (%)	25.78%	30.47%	63.46%	69.42%	74.97%
Total Tax Collections	\$46,851,047	\$47,311,906	\$46,848,721	\$45,921,910	\$47,620,238

Property Taxes Collected by Various Authorities

(Source: City of Fort St. John)



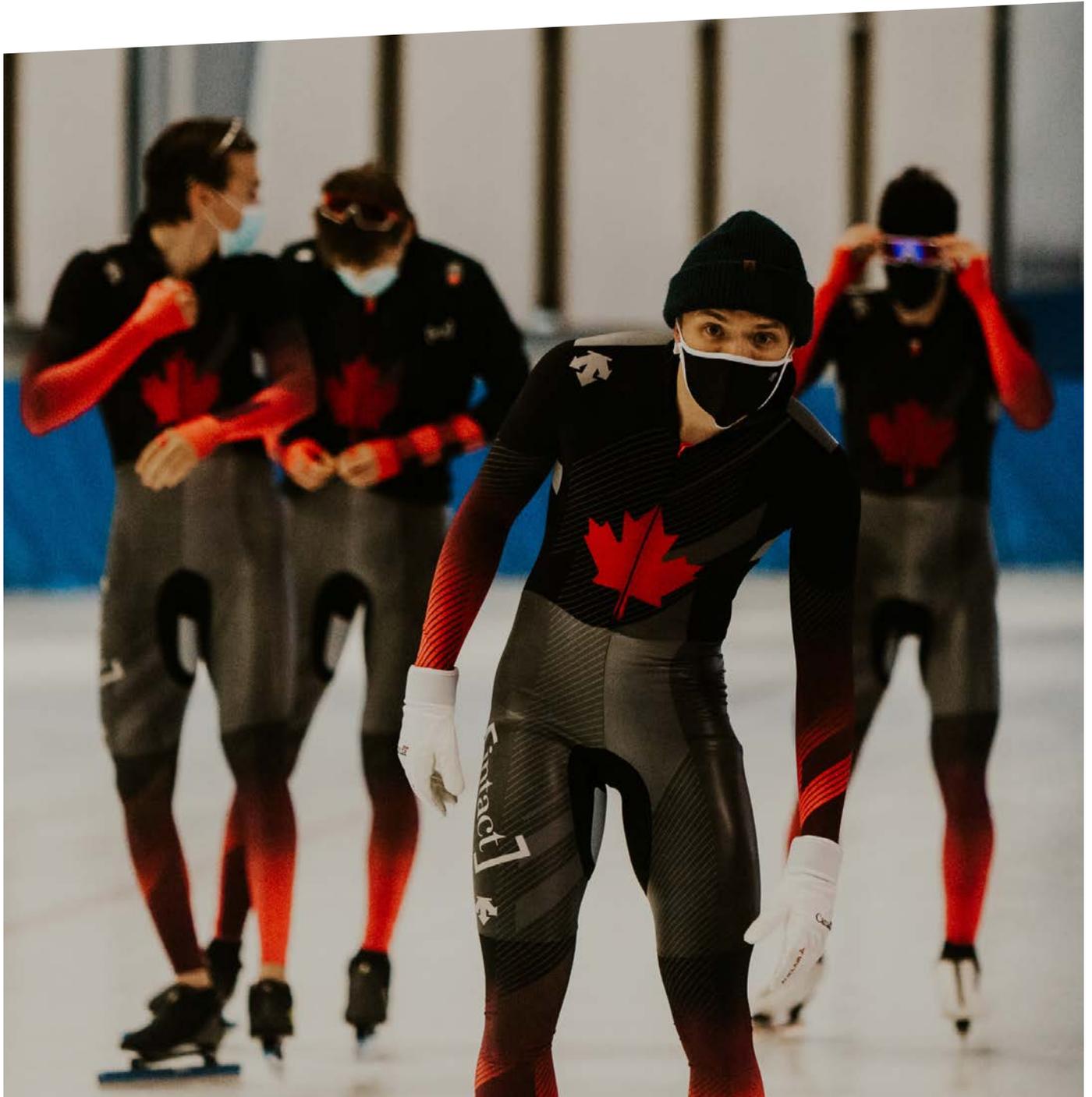
Property Taxes Collected by Various Authorities: The City collects taxes on behalf of several authorities. It's all bundled into one payment as your yearly property tax.

2021 Permissive Property Tax Exemptions

(Source: City of Fort St. John)

Name	Municipal Tax Relief
North Peace Cultural Society (Management Agreement with City of Fort St. John)	\$97,368.99
Fort St. John Curling Club (Management Agreement with City of Fort St. John)	\$35,858.57
Total	\$133,227.56

Note: Permissive Property Tax Exemptions moved to a Grant-in-Aid process in 2021.





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