



2018 Annual Report

Includes financial statements for the year ended December 31, 2018
City of Fort St. John, British Columbia, Canada



2018 Annual Report

For the fiscal year ended December 31, 2018

City of Fort St. John, British Columbia, Canada

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

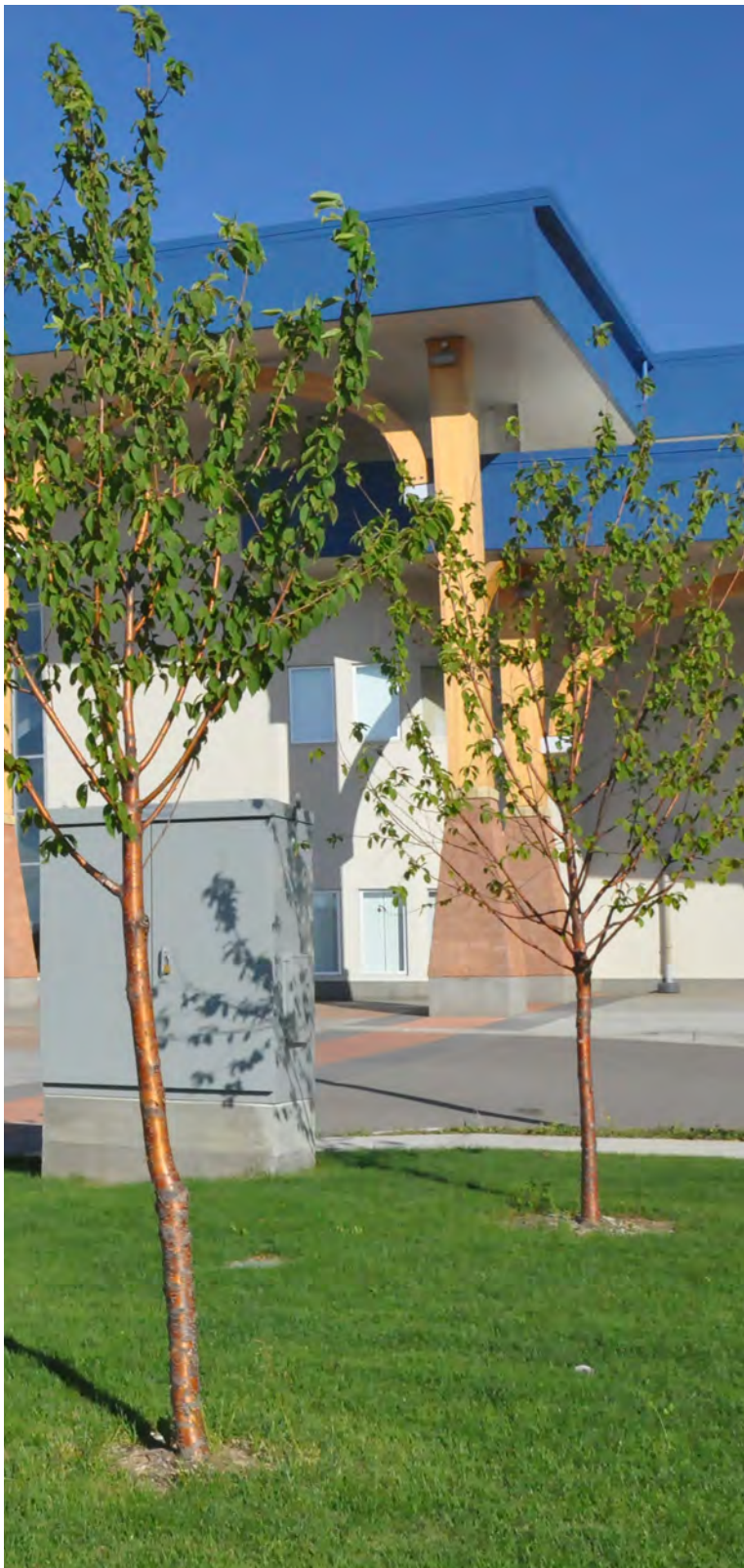


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Message from Fort St. John Mayor

Lori Ackerman

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

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

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

Through the Federation of Canadian Municipalities, the City hosted a delegation of women leaders from Colombia and Peru who visited local resource extraction facilities and non-profit organizations. They met with local First Nation, business, and community leaders to discuss inclusivity and gender diversity. Through the Sustainable and Inclusive Community in Latin America (CISAL) program, we continue to support our colleagues in the Chumbivilcas region of Peru and I have gained valuable insights in developing opportunities and sustainable communities.

A municipal election year, 2018 saw an increase in voter turnout over 2015, and the community elected two new Councillors. I want to thank past Councillors Larry Evans and Bruce Christensen for their dedication to our community and welcome Councillors Becky Grimsrud and Tony Zabinsky who will help shape our the future of our City.

The 2018 – 2023 Strategic Plan, aligned with the United Nations Sustainable Development Goals, translates the Official Community Plan into a clear framework of projects and initiative to be undertaken by City staff. These goals address our commitment to enhancing community development, demonstrating environmental responsibility, and building and managing public assets that support the current and future needs of our community. Additionally, we will continue to initiate and foster partnerships that benefit Fort St. John, advocate decisions makers on issues that impact the community, and actualize the Downtown Action Plan.

Thank you to Council for the tremendous time and energy you put into your role. We will continue to face challenges as we have been, head on and with careful consideration.

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

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

Warmest regards,



Mayor Lori Ackerman





From left to right: Councillor Byron Stewart, Councillor Becky Grimsrud, Councillor Gord Klassen, Mayor Lori Ackerman, Councillor Trevor Bolin, Councillor Lilia Hansen, Councillor Tony Zabinsky.

Mayor and Council

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

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

Council has six types of meetings:

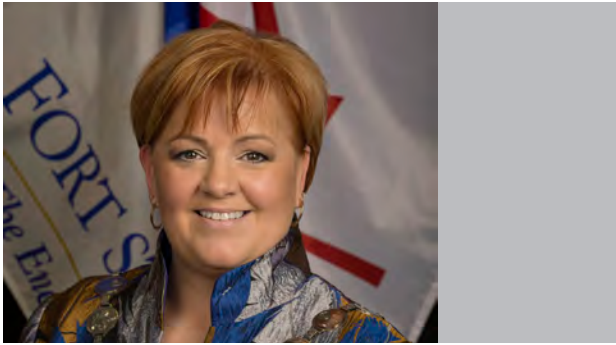
- Committee of the Whole
- Closed Committee of the Whole
- Regular Council
- Closed Council
- Public meetings
- Public hearings

The Mayor chairs each of these meetings.

Meetings, excluding Closed Committee of the Whole and Closed Council, are open to the public and are available for live or recording viewing at fortstjohn.ca.



Watch live or recorded Council meetings online at fortstjohn.ca



Mayor Lori Ackerman

Mayor Ackerman was born in Manitoba and raised in all four western provinces. She has lived in the Peace region since 1980 and in Fort St. John since 1988.

Lori was first elected to City Council in 2005 and started serving as a Director for the Peace River Regional District in 2006. She was honoured to take on the Mayor's seat in November 2011.

Lori's background is in marketing, economic development and small business counselling and she is a graduate of the Institute of Corporate Directors' Governance Essentials Program and completed the Northern Lights College Business Management Diploma program.

As the Family Service Director of the Salvation Army in FSJ from 1997 - 2002, Lori was instrumental in creating the City's first staffed homeless shelter, 5 days/week soup kitchen and larger food bank. She became a Foodsafe instructor to ensure the volunteers and staff were properly trained for their positions.

Lori was offered the position of Executive Director of Sci-Tech North (the Science, Innovation and Technology Council for NEBC), and bid farewell to the Salvation Army. With this position, Lori worked with entrepreneurs and innovators in North East BC to assist them in taking their idea from "concept to commercialization". It is from this experience that Lori has seen proof that BC can harvest its natural resources and with the use of innovative BC born technology, doing it more efficiently, effectively and leaving a lighter footprint.

In recognition of her community involvement, Lori received the Queen's Jubilee Medal in 2012 and in 2005, she received the Silver Acorn for her distinguished service to Scouting.

Lori was named one of the Top 35 Most Influential Women in BC in February of 2016. She represents the community on many local, regional and provincial boards and committees.

Lori is married to Andy, the mother of 3 children and step-mom of 3, and 11 grandchildren.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

- BC Hydro Site C Community Measures Agreement Monitoring Committee
- BC Hydro Peace Williston Advisory Committee
- BC Hydro Site C Regional and Local Government Liaison Committee
- Community Action Team
- Comprehensive Development Plan Committee
- Emergency Planning Committee – Chair
- Energy Literacy Committee
- First Nations Relations Committee
- National Zero Waste Council - Food Working Group
- North Peace Division of Family Practitioners - CSC
- Northern Development Initiative Trust North East Regional Advisory Committee
- Parcel Tax Review Committee
- Peace River Regional District - Director
- Peace River Regional District North Peace Fringe Area OCP Steering Committee
- RCMP Detachment Oversight Committee and OIC Search Committee
- Resource Municipalities Coalition
- Resource Works Advisory Committee
- 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
- North Peace Leisure Pool Civic Properties Commission
- RCMP Detachment Oversight Committee and OIC Search Committee
- Rural Fire Protection Agreement and Fire Department Management Committee
- Tourism Fort St. John Board



Councillor Becky Grimsrud

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

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

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

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

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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



Councillor Lilia Hansen

Councillor Hansen was born and raised in the Peace country and has called Fort St. John home since the early 1970s. She is a current director on the board of Community Futures - Peace Liard and is very proud to be part of the Junior Dragon's Den program. In addition, Lilia is part of the organizing committee for the Spark Women's Leadership Conference and is on the planning committee for the Fort St. John Association for Community Living's annual fundraiser, Of The Vine.

At the end of 2018, Lilia stepped down as the Executive Director of the Fort St. John & District Chamber of Commerce so she could focus full time on council duties. In her past role as the Executive Director, 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 in 2012 & 2017.

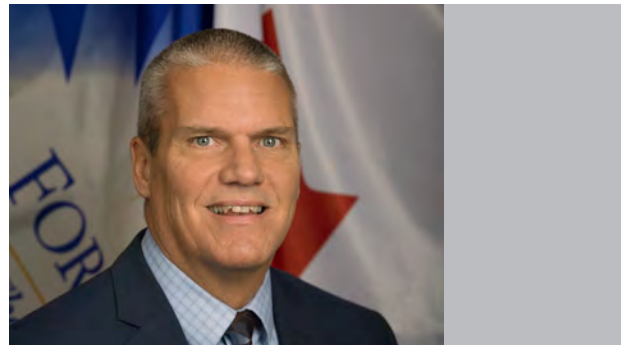
Lilia is married to Ron for the past 29 years, they have two daughters, and the cutest senior citizen mom.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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



Councillor Gord Klassen

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

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

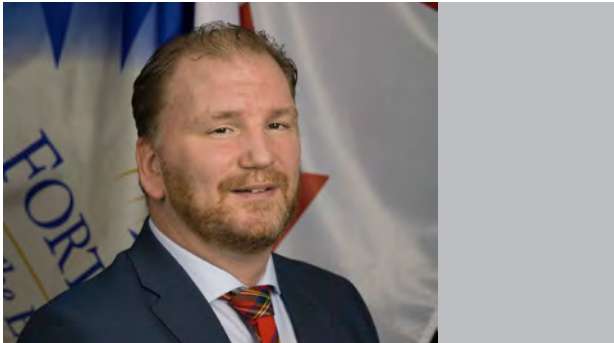
Gord is married to Sharon; together they have three children and seven grandchildren.

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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



Councillor Byron Stewart

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

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

Byron has a diverse education in social services, criminology and recreation. Byron has served as a Youth Worker, Youth Offender Counsellor, Youth Probation Interviewer, Recreation Programmer, Manager of the Lido Theatre, and as an employee of Hamre's Funeral Home.

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

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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



Councillor Tony Zabinsky

Councillor Zabinsky was born in Toronto, Ontario and was raised in Kamsack, Saskatchewan. In his early years in Saskatchewan, he was an Emergency Medical Technician, Commercial pilot, and was a partner in a Men's clothing store in Regina, Saskatchewan. In 1990, Tony moved to BC to start a career in financing. 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 heart Toronto Maple Leaf fan. You will find Tony enjoying the local attractions of the Peace Region, either camping, golfing or river boating.

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

PORTFOLIO

2018 – 2022 Committee, Board, and Liaison

Appointments:

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

Organization Chart



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

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

→ **City Manager**



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

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

→ **General Manager of Community Services**

→ **General Manager of Corporate Services**

→ **General Manager of Integrated Services**

→ **Director of Human Resources**

↳ **Manager of Human Resources**

↳ **Manager of Health and Safety**



The Community Services Division provides programs, services and resources to create a community in which people of all ages and cultural backgrounds want to live, work, play and visit. Community Services consists of three departments – Facilities and Grounds, Recreation and Leisure, and Strategic Services.

→ **Director of Recreation and Leisure Services**

- ↳ Recreation Manager
- ↳ Pool Manager

→ **Director of Facilities and Grounds**

- ↳ Parks Manager
- ↳ Facilities Manager

→ **Manager of Economic Development**

- ↳ Strategic Services



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

→ **Director of Legislative and Administrative Services**

- ↳ Deputy City Clerk
- ↳ RCMP Support Manager

→ **Director of Finance**

- ↳ Deputy Treasurer

→ **Director of Public Safety**

→ **Fire Chief**

- ↳ Deputy Fire Chiefs

→ **IT Manager**



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

→ **Director of Planning and Engineering**

- ↳ Planning Manager
- ↳ Manager of Engineering

→ **Director of Public Works and Utilities**

- ↳ Roads Superintendent
- ↳ Utilities Superintendent

Community Profile



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



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

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

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

Fast Facts

POPULATION

20,155 (2016 Census)

LOCATION

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

ELEVATION

695 metres/2,275 feet above sea level

ECONOMY

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

CLIMATE

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

AVERAGE ANNUAL RAINFALL

330 mm/13 inches

AVERAGE ANNUAL SNOWFALL

183 cm/6 ft

Message from the City Manager

Dianne Hunter

I am pleased to introduce the City of Fort St. John 2018 Annual Report. This report is a reflection on the innovation, commitment, and dedication of our staff who work to make Fort St. John, truly, the Energetic City.

This year, we completed an update to the Official Community Plan. This visioning document guides and informs how the community grows over the next 15+ years. Incorporating feedback over two years of community engagement, the Official Community Plan provides a clear guide for Council, staff, community members, developers, government agencies, industries, businesses and other stakeholders to shape Fort St. John as it grows into the future.

Last year, also saw a municipal election with two new Councillors elected; Councillors Becky Grimsrud and Tony Zabinsky. In addition, I send my appreciation to former Councillors Larry Evans and Bruce Christensen for their service and to all of the other candidates who put their name forward; your dedication to our community truly shows its strengths.

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

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

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

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

We look forward to a promising future.

Warmest regards,



Dianne Hunter



City Manager's Office



The City Manager's Office serves Council directly and acts as the primary liaison between staff, the Mayor's Office and City Council. The Office executes policies and decisions of Council and directs and coordinates the activities of City departments.

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

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

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



Community Services Division



The Community Services Division provides programs, services, and resources to create a community in which people of all ages and cultural backgrounds want to live, work, play and visit. Community Services consists of three departments – Strategic Services, Facilities and Grounds, and Recreation and Leisure Services, with over 100 employees in total.

The Facilities and Grounds Department provides operational, technical, and logistical support to all recreation and leisure services programming and special events. The department includes permanent and seasonal personnel and a small fleet of specialized equipment to ensure rapid and efficient delivery of services to the community at all recreational facilities, civic properties and outdoor spaces.

The Recreation and Leisure Services Department is committed to providing opportunities that enhance the quality of life for all citizens of our community. The

team consists of recreation programmers, lifeguards and instructors, customer service representatives, recreation attendants and senior staff who facilitate or host a multitude of programs that encourage healthy and active lifestyles for all ages. The department also oversees and maintains the Fort St. John Visitor Centre, providing valuable information and assistance to both local and out-of-town tourists.

Facilitating business development, international investment and site location as well as land acquisitions and assembly for community needs is the responsibility of the Strategic Services Department. The department addresses issues of community sustainability and growth including recruitment and retention and provides the pictures and words to all city internal and external communications, marketing, and public engagement activities. This team promotes the fun stuff and explains the complicated stuff and celebrates Fort St. John, locally and provincially, and everything it has to offer.



Corporate Services Division



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

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

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

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

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

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

Integrated Services Division



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

The Planning and Engineering Department, including Geographic Information System (GIS) and Building Inspection staff, oversees the permitting process for land use and development within the City. The department oversees business licensing and the review and inspection of new developments and construction projects. The department, also, oversees most major capital construction projects within the City.

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





Strategic Plan

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

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

Vision

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

Mission

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

Key Values

Transparency

– We are committed to share information with citizens

Responsiveness

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

Innovation

– We are committed to lead

Integrity

– We are committed to high ethical and professional standards

Strategic Goals

The Strategic Plan contains five Strategic Goals; under each goal are objectives and. This section of the annual report looks at the progress made on each goal and it's objectives in 2018.



Goal No. 1

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



Goal No. 2

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



Goal No. 3

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



Goal No. 4

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



Goal No. 5

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

UN Global Sustainable Development Goals (SDG)

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



Strategic Goal No. 1

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

Why it matters

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

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

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

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

Related UN Global Sustainable Development Goals (SDG)

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

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

2018 Achievements

Develop and implement a 5-year Economic Development Strategy

Work began on both the Industrial Land Strategy and Strategic Land Assembly Policy, which is scheduled to be presented to Council for adoption in late 2019.

The Move Up Here Community Recruitment Program was successfully launched with the creation of various marketing collateral to aid local businesses and organizations in the recruitment of employees to Fort St. John.

The Forge, a partnership between the Community Development Institute at UNBC and the City of Fort St. John, completed a Community Profile that highlights the opportunities, strengths, and challenges of our demographic and socio-economic trends.

In 2019, work will begin on the development of a housing strategy to provide a strong foundation for the City's future.



Develop a Social Policy Framework

The Community Profile formed the baseline data of demographic and socio-economic trends needed to create a Social Policy Framework. The Social Policy Framework will provide the foundation as the City works with residents and other organizations toward a specific set of social goals for the entire community.

The Forge, in collaboration with the City of Fort St. John, developed a Community Indicators Program that will track topics linked to the vision, principles and strategic goals of the City.

Additionally, in the Fall of 2018, the Forge conducted a Community Survey, titled Your Voice, that asked for respondents' satisfaction with a range of topics including the economy, education, services, community engagement, environment, facilities and services, and community change.

In 2019, work will continue on the social policy framework and the development of a community foundation.

Ongoing review of regulatory bylaws

An internal Bylaw Drafting Committee was formed to prioritize bylaws and review updates to existing bylaws.

Work was completed on a draft Plain Language Policy for bylaws. This draft policy will be presented to Council in 2019.

Develop a Tourism Plan

In partnership with Fort St. John Tourism, work is scheduled to begin on a Tourism strategy in 2020 with the development of a tourism master plan, sport tourism and partnership policy, and the construction of a new Visitor Information Centre.

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

We began working with the Agricultural Land Commission to create policy on land development within Agricultural Land Reserve zones in the City. This work will continue in 2019.

In partnership with Resource Municipalities Coalition, an Energy Roadmap was developed and presented to the Province of BC government.

In partnership with BC Hydro and BC Housing, we provided a construction tour of the 50-unit Apartment built to Passive House standards for local industry.

In 2019, work will begin on a historical manual for the Peace River Agreement and the formation of the Peace River Legacy Agreement.

Develop an arts, heritage, and culture plan

A Draft Heritage Handbook was developed that includes tools, resources, guidelines and recommendations for the conservation of heritage in the City of Fort St. John. This handbook will form the basis of a heritage plan, when work begins.



Strategic Goal No. 2

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

Why it matters

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

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

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

Related UN Global Sustainable Development Goals (SDG)

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

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

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

2018 Achievements

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

Work was initiated to define and develop the Energy Capital Brand. Work on this objective will continue in 2019.

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

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

Work on a plan to achieve the Climate Action Revenue Incentive Program (CARIP) target of 33% by 2020 will begin in 2019.

Pursue initiatives and policies that support BC's Climate Action Charter

Capital investments were made in existing City facilities, as determined by the 2015 Facilities Audit Report, to improve energy efficiencies.

A feasibility report was completed for creation of a second micro-hydro station. The report will be presented to Council for consideration in 2019.

Develop and promote policies focused on food security

Research was undertaken for the development of a food security plan. Work on this objective continues into 2019 with the development of a food security plan. In 2020, work on horticultural principals will be undertaken and applied to City facilities.

Develop and implement plans focused on providing access to sanitary sewer and clean water

Staff presented a Long-Term Water Supply Plan to Council in late 2018, with projects scheduled to begin in 2019.

Work continued on the Water Recovery Facility project. This new facility is expected to open in the fall of 2019.

Develop and implement plans focused on solid waste management and recycling

In 2018, staff launched a community education program titled Re-Learn Recycling to educate residents on the changes to the types of accepted materials in recycling carts.

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

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





Strategic Goal No. 3

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

Why it matters

Ensuring access to clean water, sanitation, safe streets and care of public facilities and assets is a 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.

Related UN Global Sustainable Development Goals (SDG)

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

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

2018 Achievements

Implement and monitor the recommendations from existing Master Plans

Staff have aligned recommendations from Master Plans with annual Capital project plans.

Projects and tactics identified in the existing Parks and Recreation Master Plan, Transportation Master Plan, Downtown Action Plan, and Stormwater Master Plan continue to be added to yearly workplans.

Undertake an Internal Audit Program focused on continuous improvements within the organization

Various audits were conducted to prioritize required improvements, including IT upgrades and a citizen satisfaction survey.

Undertake the construction of new facilities as required

A multi-year public washroom program was implemented with two washrooms identified in the 2018 Capital Budget with completion in 2019.

Festival Plaza consultation is complete, and detailed design is ongoing.

Work on a new RCMP detachment has been ongoing with the award of a lead Architect and Construction Manager assigned for the Integrated Design Team.

Discussions with the Peace River Regional District to investigate feasibility of a new pool are ongoing.

Work on an asset management plan will begin in 2019.

Develop and promote the City of Fort St. John as an inclusive Employer of Choice to potential employees

Third annual Training and Development Calendar included a Supervisor Training Program in partnership with SAIT and offered over 20 unique training opportunities. Additionally, 12 key positions were identified for succession planning and a number of succession plans were completed in 2018.

The Hiring People with Developmental Disabilities Program, approved by Council, continued into it’s second year in partnership with the Fort St. John Association of Community Living. The program provides customized job opportunities successfully to clients from the Association.

In 2019, work on an inclusive / diversity policy and a health and safety plan will begin.

Develop a Financial Plan to ensure the physical and human assets are in place to support the needs of a growing community in an affordable and sustainable manner

Work on both the new RCMP detachment continued with the commitment from the Provincial Government to support a Post-Detachment staffing model.

Construction of the Fire Training Grounds began in 2018 and will continue into 2019. This project will ensure our fire fighters are able to locally train and refine their skills.

The development of a Financial Policy Framework will be undertaken in 2019, as will the initial planning work for a citizen “Open Data” portal.

Promote and commit to a safe and healthy workplace to achieve “Zero”. Zero unsafe behaviours, zero unsafe conditions, zero workplace injuries as well as a healthy, professional, productive workplace culture

Health and Safety software was implemented at the City allowing consistent and timely tracking of conditions and concerns.

The development of a Health and Safety Master Plan began in 2018 and a Contractor Orientation Program is being developed for introduction in 2019.





Strategic Goal No. 4

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

Why it matters

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

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

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

Related UN Global Sustainable Development Goals (SDG)

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

2018 Achievements

Support partnerships with international communities around sustainable development

The City of Fort St. John hosted a delegation of women leaders from Colombia and Peru as part of the Federation of Canadian Municipalities Sustainable and Inclusive Communities in Latin America (CISAL) program. The Spring 2018 study tour provided an opportunity to view local resource extraction facilities, visit non-profit organizations, and meet local First Nation, business, and community leaders to discuss inclusivity and gender diversity.

Develop a framework for the consideration of Urban Reserves

As part of the CISAL study tour, the delegation, City Council members, and staff visited the Doig River First Nation to learn about their history and culture, and the role of the elders. Additionally, the delegation experienced drumming, dancing and storytelling as well as discussion about community-based healthcare, policing, and education.

Maintain a strong leadership role in the Resource Municipalities Coalition

Council provided financial funding support for the next three years and maintains a strong leadership role in the Resource Municipalities Coalition. The Coalition advocates, on behalf of resource municipalities across the region, to the Federal and Provincial Governments.

Collaborate on a Comprehensive Development Plan with Area C Director

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

Identify advocacy areas and related strategies

Meetings with the Provincial Government took place during the Union of BC Municipalities conference in September 2018 about a number of community issues and initiatives that fall outside of the City’s jurisdiction. Topics included a Nursing School in Fort St. John, highway safety, and adding traffic signals at the Swanson Lumber Road intersection.

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

In 2018, we began working with the School District 60 to develop a Joint Use Agreement for recreation that will formalize the use of recreational facilities.

A report was submitted to the Provincial Government on the feasibility of a Nursing School in Fort St. John in partnership with Northern Health, University of Northern British Columbia, Northern Lights College, and the Peace River Regional District.

Continue to work with Community Development Institute to support the community’s social and economic development

The Forge, a partnership between the Community Development Institute at UNBC and the City of Fort St. John, has created a number of research documents that will form the baseline for the Social Policy Framework.

The Social Policy Framework will provide the foundation as the City works with residents and other organizations toward a specific set of social goals for the entire community.

The Leaders Lab at The Forge has provided regular speaker events providing educational opportunities to local organizations and community members.

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

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





Strategic Goal No. 5

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

Why it matters

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

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

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

Related UN Global Sustainable Development Goals (SDG)

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

2018 Achievements

Enhance and maintain civic uses and public events downtown

The City supported a number of events downtown in 2018 including Bright Nights in June, Party in the Parka, World Fair, Santa Claus Parade, and Canada Day Parade.

Prioritize the City's downtown investments in buildings and infrastructure

In 2018, Council adopted the Sale of Strategic Lands Policy, which identifies how to facilitate the sale of municipal lands. The old Fire Hall was offered for sale using this policy in 2018 and the old Condill Hotel lots will be offered for sale in 2019.



Create streets and gathering places with a people focus

A request for proposals was issued and awarded for the Let's Talk 100 Street project that will look at improvements to 100 Street following the replacement of aging underground infrastructure. The engagement process will occur throughout 2019 with construction beginning in 2020.

An update to the Zoning Bylaw is in the initial stages, following adoption of the Official Community Plan, and is scheduled to be adopted in 2019.

Encourage and foster downtown living

Following adoption of the Official Community Plan in 2018, the Zoning Bylaw is currently being updated and will be presented for adoption in 2019.

The Official Community Plan includes a Downtown Permit Area which supports the Downtown Action Plan to revitalize downtown with a mix of commercial and residential opportunities.

Support redevelopment of vacant property

2018 saw the adoption of the Vacant No More plan which aims to address vacant and brownfield sites in the downtown. This strategic action plan aids in the role of economic development by selecting brownfield sites within or near downtown Fort St. John with the goal of creating both an interim and long-term strategy for remediation (where required) and infill redevelopment.

Enhance parking availability

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

Make arts and culture central to the community

Council supported the North Peace Cultural Centre's Northern Development Initiative Trust funding application for theater upgrades.

A public art policy will be developed starting in 2019.

Encourage multi-use and variety of functions for buildings downtown: educational, civic, retail, etc.

Following the Official Community Plan adoption in 2018, work was initiated to update the Zoning Bylaw to encourage development multi-use buildings downtown.

Implement bylaws, policies and processes that support the Downtown Action Plan

Both the Official Community Plan, adopted by Council in 2018, and the Zoning Bylaw, currently being updated, will support the revitalization of downtown through the Downtown Action Plan.

Awards and Accomplishments



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



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



Corporate

2017

Clean Energy BC - Community of the Year

2016

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

2010

BC Hydro PowerSmart Excellence Award - Sustainable Communities - Finalist
SolarBC - Solar Community of the Year



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, 2017. This is the City's fourth Canadian Award for Financial Reporting.

The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

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

Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

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



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

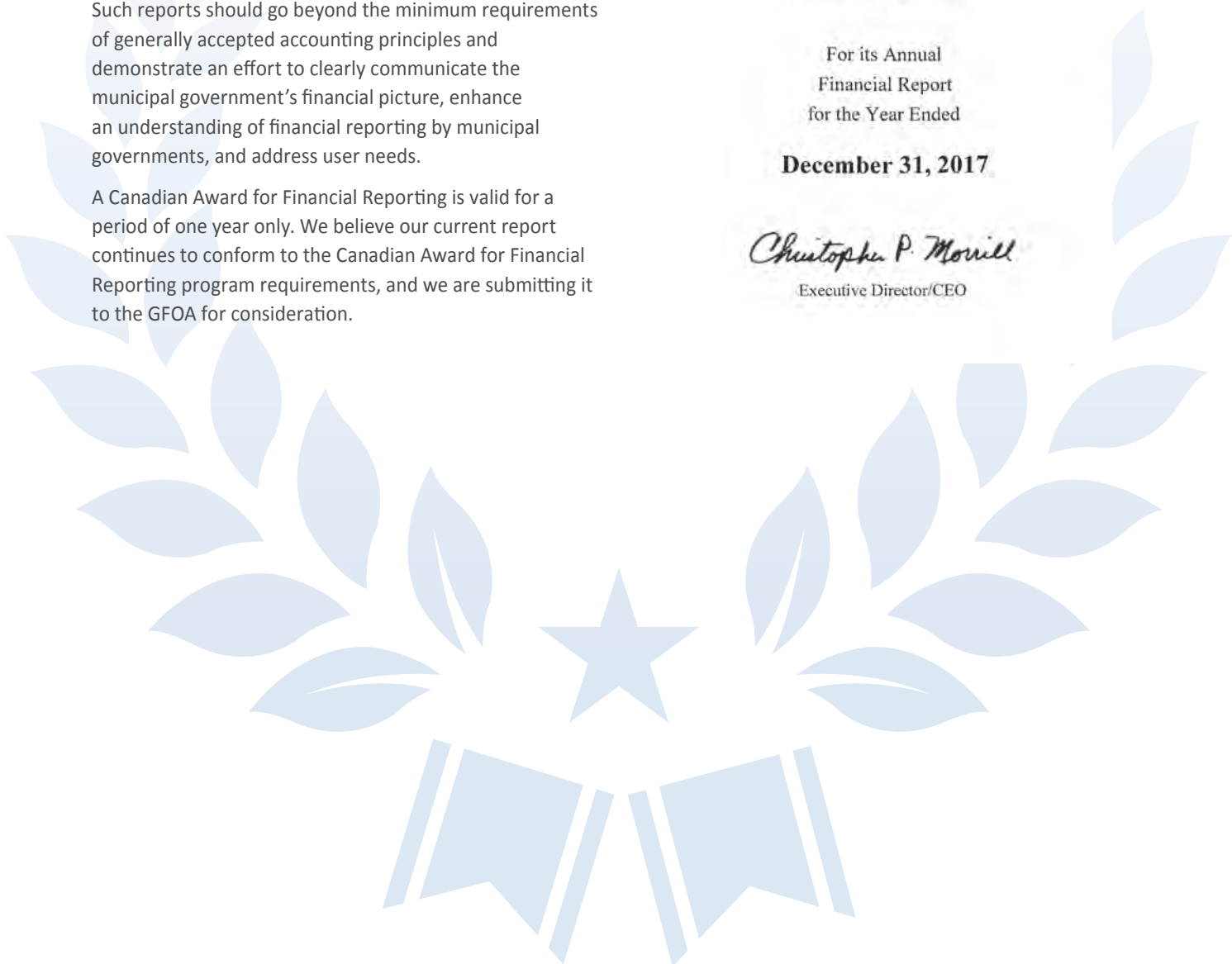
**City of Fort St. John
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO





A worker in orange safety gear is operating a steamroller on a road. The worker is wearing a black cap, safety glasses, and orange pants with reflective stripes. The steamroller is emitting a large plume of white steam. In the background, there are several cars parked in a lot and a building with large windows.

Consolidated Financial Statements

December 31, 2017

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Management Discussion and Analysis

Financial Overview

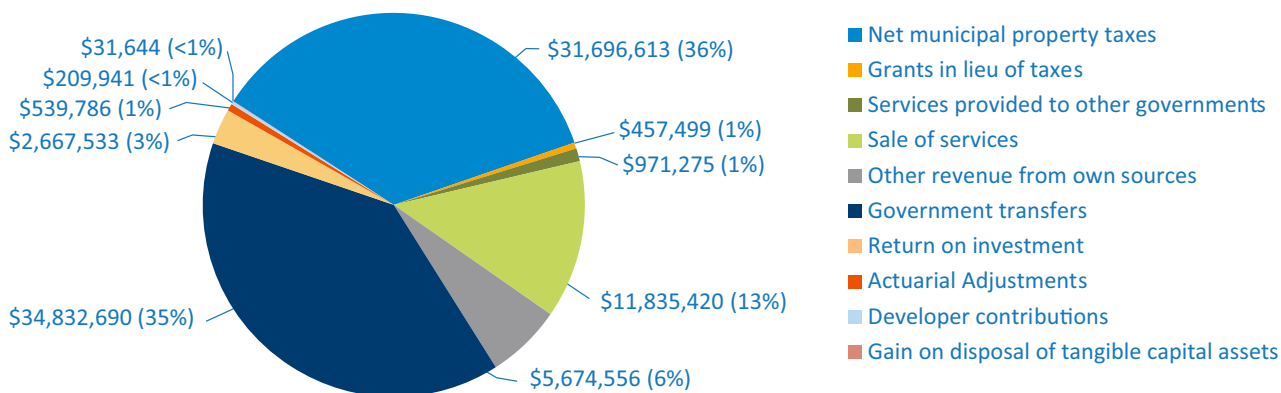
Revenues and Expenses

The City had total revenues of \$88.9 million and consolidated current expenses of \$58.8 million in 2018, which resulted in an annual surplus of \$30.1 million as compared to the budgeted surplus of \$31.0 million.

- The total revenues were \$0.8 million lower than budgeted due to:
- Capital deferred to 2019 leading to \$2.5 million less in government transfers
- Less development activity lead to \$0.7 million less in developer contributions
- Due to high reserve fund balances return on investments was \$1.6 million more than budgeted
- An increase in water consumption lead to an increase of \$0.3 million in the sale of services
- User fees were higher than budgeted leading to \$0.3 million increase to other revenue from own sources
- Compensation for support during the Old Fort Landslide, 9-1-1 system removal and School Developer Contributions lead to an increase of \$0.2 million in services provided to other governments

2018 Revenues by Source

Total = \$88.9 million



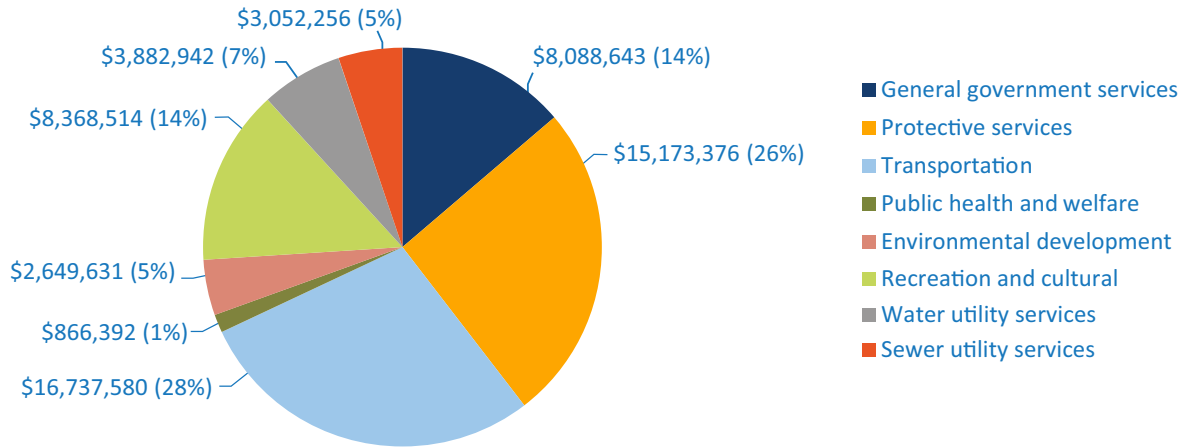
Total expenses in 2018 were slightly more than budget by less than \$0.1 million, mainly due to:

- Due to amortization expenses, transportation expenses were \$1.2 million more than budgeted
- A resolution of a holdback deficiency on the Pomeroy Sport Centre construction lead to \$0.9 million increase in expenses over the 2018 budget
- The loss on disposal of assets for roads and equipment was \$0.2 million more than budgeted
- Heavy snowfall lead to increases in snow removal, steaming storm drains, and patching and pothole repairs of \$0.7 million over budget
- Deferred work on the Festival Plaza, public art policy and winter cities strategy lead to lower expenses of \$0.9 million in the recreation and culture function
- Yard-waste collection carts not implemented lead to a savings of \$0.6 million in public health and welfare
- \$0.8 million decrease in expenses in the environmental development function was caused by work being deferred on planning projects such as economic development and the downtown action plan
- Lower expenses of \$0.3 million due to reduced contacted services costs in water and sewer utility services
- Staff vacancies and training deferment lead to a \$0.2 million decrease in expenses for protective services

Management Discussion and Analysis

2018 Total Expenses by Function

Total = \$58.8 million

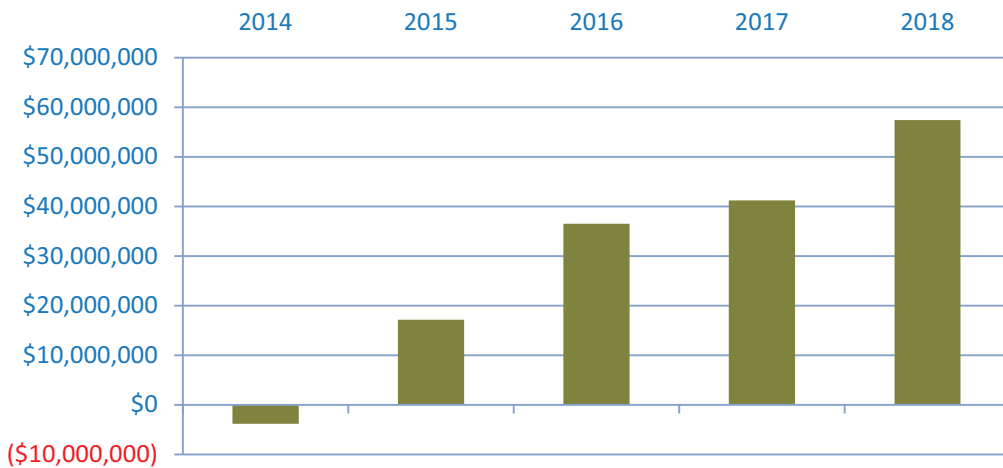


Net Financial Assets

At the end of 2018, the City had net financial assets of \$57.4 million based on the difference between its financial assets of \$114.8 million and its liabilities of \$57.4 million. This compares favourably to the City’s net debt position in prior years as shown in the following chart. Within this category, the City’s financial liquidity ratio, or the ability to pay our liabilities, is a healthy 5.31. This means the City has more than 5 times the resources to pay our immediate liabilities, if required.

Net Financial Assets (Debt)

(Source: City of Fort St. John)



Management Discussion and Analysis

Accumulated Surplus

Accumulated Surplus is an often misunderstood element in the financial statements. Annual Surplus is the amount of capital (non-property tax) funds that were received in the fiscal year, less the funds that were spent on capital projects. Then we add any extra funds left over from the operation of the city (which is made up by grants, user fees and tax dollars). That total is the annual surplus for the fiscal year and is a key indicator of the financial resources a local government has available to provide future services to its citizens and meet its ongoing financial commitments. Building or accumulating surpluses over time is a prudent mechanism to eliminate or reduce the need to enter into future debt when significant capital expenditures are required, also reducing the interest charges the government will pay.

In 2018, the actual operating surplus is \$1.56 million, the capital surplus is \$28.5 million, so the 2018 Annual Surplus is \$30.1 million.

When you add the value of all of the pipes and roads, machinery and buildings, equipment and other assets together with the annual surplus you get the accumulated surplus. All told, the 2018 accumulated surplus is \$480 million.

Accumulated Surplus	2017	2018	Increase (Decrease)
General Fund Appropriated Surplus	\$66,352,452	\$74,292,255	\$7,939,803
Water Fund Appropriated Surplus	\$11,028,573	\$13,836,066	\$2,807,493
General Fund Appropriated Surplus	\$3,624,925	\$3,851,026	\$226,101
General Fund Unappropriated Surplus	\$1,227,201	\$2,781,158	\$1,553,957
Water Fund Unappropriated Surplus	\$500,000	\$500,000	\$0
General Fund Unappropriated Surplus	\$500,000	\$500,000	\$0
Reserve Funds	\$394,391	\$402,942	\$8,551
Total General, Water and Sewer Surplus	\$83,235,168	\$96,163,447	\$12,535,905
Investment in Tangible Capital Assets	\$366,462,578	\$384,024,316	\$17,561,738
Total Accumulated Surplus	\$450,092,137	\$480,187,763	30,097,643

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 Strategic Plan. The City is focused on a number of strategic initiatives, as identified earlier in this document, which will create a more diversified and vibrant community.



City of Fort St. John
10631 100 Street | Fort St. John, BC | V1J 3Z5
(250) 787 8150 City Hall
(250) 787 8181 Facsimile

MANAGEMENT REPORT

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

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

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

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

On behalf of the City of Fort St. John

Shirley Collington
Director of Finance
May 14, 2019

Dianne Hunter
City Manager
May 14, 2019



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

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

813 - 103rd AVENUE, DAWSON CREEK, BC V1G 2G2
TEL: (250) 782-3374 • FAX: (250) 782-3379 • dc@srbg.ca

10208 - 88th AVENUE, FORT ST. JOHN, BC V1J 1V4
TEL: (250) 785-5645 • FAX: (250) 785-0064 • fsj@srbg.ca

203 - 9815 - 97th STREET, GRANDE PRAIRIE, AB T8V 8B9
TEL: (780) 532-8303 • FAX: (780) 532-8374 • gp@srbg.ca

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, 2018, 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, 2018 and the result of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for Public Sector.

Basis for Opinion

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

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

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

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

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

(continues)



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Fort St. John, BC
May 13, 2019

Sander Rose Bone Grindle LLP
Chartered Professional Accountants

Sander Rose Bone Grindle LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

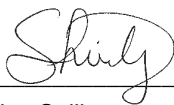
City of Fort St. John

Statement of Financial Position

As At December 31, 2018

	2018	2017
Financial assets		
Cash (Note 2)	\$ 21,740,826	\$ 51,139,718
Receivables (Note 4)	10,808,639	10,942,845
Investments (Note 5)	80,000,000	40,000,000
Municipal Finance Authority debt reserve deposits (Note 6)	2,003,340	1,988,904
Land held for resale (Note 7)	228,051	228,051
	114,780,856	104,299,518
Liabilities		
Payables and accruals (Note 8)	12,345,881	16,448,057
Accrued interest payable	247,487	298,795
Deferred revenue (Note 10)	6,987,591	6,529,803
Municipal Finance Authority debt reserve (Note 6)	2,003,340	1,988,904
Long term debt (Note 11)	35,507,175	37,526,454
Employee future benefit obligations (Note 12)	285,900	254,900
	57,377,374	63,046,913
Financial assets	57,403,482	41,252,605
Non-financial assets		
Prepaid expenses	697,371	577,173
Inventories of supplies	2,245,289	2,277,159
Tangible capital assets (Note 13)	419,841,621	405,983,182
	422,784,281	408,837,514
Accumulated surplus (Note 14)	\$480,187,763	\$450,090,120

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, 2018

	Budget Unaudited	2018	2017
Revenue			
Net municipal property taxes (Note 15)	\$ 31,765,421	\$ 31,696,613	\$ 31,522,003
Grants in lieu of taxes	377,762	457,499	463,697
Services provided to other governments	794,409	971,275	1,363,058
Sale of services	11,484,900	11,835,420	12,072,619
Other revenue from own sources	5,357,558	5,674,556	6,253,756
Government transfers (Note 16)	37,376,775	34,832,690	30,277,634
Return on investment	1,113,000	2,667,533	1,524,116
Actuarial adjustments	539,786	539,786	603,567
Developer contributions	943,200	209,941	2,652,994
Gain on disposal of tangible capital assets	-	31,664	519,798
	89,752,811	88,916,977	87,253,242
Expenses			
General government services	8,156,647	8,088,643	7,969,953
Protective services	15,412,593	15,173,376	15,388,806
Transportation	13,828,205	16,737,580	15,654,479
Public health and welfare	1,511,106	866,392	752,653
Environmental development	3,428,013	2,649,631	2,356,112
Recreation and cultural	9,241,557	8,368,514	8,291,105
Water utility services	3,968,625	3,882,942	4,123,530
Sewer utility services	3,217,208	3,052,256	2,869,322
	58,763,954	58,819,334	57,405,960
Annual surplus	30,988,857	30,097,643	29,847,282
Accumulated surplus, beginning of year	450,090,120	450,090,120	420,242,838
Accumulated surplus, end of year	\$481,078,977	\$480,187,763	\$450,090,120

See accompanying notes to financial statements.

City of Fort St. John

Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2018

	Budget Unaudited	2018	2017
Annual Surplus	\$ 30,988,857	\$ 30,097,643	\$ 29,847,282
Acquisition of tangible capital assets	(59,609,200)	(27,782,953)	(37,417,510)
Amortization of tangible capital assets	9,203,046	11,360,331	10,436,373
Loss (gain) on disposal of tangible capital assets	-	1,242,985	59,467
Proceeds on disposal of tangible capital assets	-	1,321,198	1,807,882
	(19,417,297)	16,239,204	4,733,494
Consumption of inventories of supplies	-	31,870	-
Prepaid expenses	-	(697,371)	(577,173)
Use of prepaid expenses	-	577,173	596,765
	-	(88,328)	19,592
Change in net financial assets	(19,417,297)	16,150,876	4,753,086
Net financial assets, beginning of year	41,252,606	41,252,606	36,499,519
Net financial assets, end of year	\$ 21,835,309	\$ 57,403,482	\$ 41,252,605

See accompanying notes to financial statements.

City of Fort St. John

Statement of Cash Flows

For the Year Ended December 31, 2018

	2018	2017
Operating Activities		
Annual surplus	\$ 30,097,643	\$ 29,847,282
Items not involving cash:		
Amortization of tangible capital assets	11,360,331	10,436,373
Actuarial adjustment on long term debt	(539,786)	(603,566)
Developer contributions - contributed tangible capital assets	-	(2,539,085)
Loss (gain) on disposal of tangible capital assets	1,242,985	59,467
Changes in non-cash operating assets and liabilities:		
Receivables - (increase)	134,206	(1,870,590)
Inventories of supplies - decrease	31,870	-
Prepaid expenses - decrease (increase)	(120,198)	19,593
Tax sale properties - decrease (increase)	-	99,987
Payables and accruals - increase (decrease)	(4,102,176)	2,334,560
Accrued interest payable - (decrease)	(51,308)	(49,029)
Deferred revenue - increase	457,788	138,764
Employee benefits and other liabilities - increase	31,000	16,300
	38,542,355	37,890,056
Capital Activities		
Proceeds on disposal of tangible capital assets Includes Land Held for Sale	1,321,198	1,807,883
Purchase of tangible capital assets	(27,782,953)	(33,778,425)
	(26,461,755)	(31,970,542)
Financing Activities		
Long term debt borrowing proceeds	-	2,188,142
Long term debt principal repayment	(1,479,492)	(1,488,787)
	(1,479,492)	699,355
Investing Activities		
Increase in investments	(40,000,000)	(20,000,000)
(Decrease) increase in cash	(29,398,892)	(13,381,131)
Cash, beginning of year	51,139,718	64,520,849
Cash, end of year	\$ 21,740,826	\$ 51,139,718

See accompanying notes to financial statements.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

General

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

1. Significant Accounting Policies

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

a. Reporting entity

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

(i) Consolidated entities

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

(ii) Funds held in trust

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

b. Basis of accounting

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

c. Government transfers

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

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

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, 2018

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, 2018

1. Significant Accounting Policies continued

i. Tangible capital assets

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

	<u>Useful life - years</u>
Land improvements	80
Buildings	20-50
Machinery and equipment	5-20
Infrastructure	30-80
Water	15-80
Sewer	10-90

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

m. Inventories of supplies

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

n. Land held for resale

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

o. Budget presentation

The budget approved in February 2018 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, 2018

1. Significant Accounting Policies continued

q. Segment disclosure

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

r. Future accounting changes

PS 3450 - Financial instruments

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

2. Cash

	2018	2017
Cash and bank	\$ 2,551,168	\$ 2,726,476
TD Bank Savings	9,043,938	38,458,278
Credit Union Savings	10,145,720	9,954,964
	\$ 21,740,826	\$ 51,139,718

3. Restricted cash

Cash and investments includes \$4,993,016 (2017 - \$4,643,916) set aside for development cost charges, \$402,942 (2017 - \$394,391) set aside for statutory reserves in the reserve fund and \$91,979,347 (2017 - \$81,005,950) for appropriated surplus in the general fund.

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

4. Receivables

	2018	2017
Trade and other receivables		
Due from Federal Government	\$ 954,017	\$ 1,170,839
Due from Provincial Government	1,157,137	1,929,262
General	2,015,550	1,170,490
Property taxes receivable	5,977,080	5,993,403
Utilities receivables	833,222	796,751
Due from developers	-	57,650
Receivables, gross	10,937,006	11,118,395
Allowance for doubtful accounts	(128,367)	(175,550)
Receivables, net of allowances	\$ 10,808,639	\$ 10,942,845

5. Investments

Investments consist of guaranteed investment certificates and have costs that approximate market values. They have stated interest rates of 2.10%, 2.31%, 2.23%, 2.50% and 2.62% and matures in February 7, 2019, February 20, 2019, October 11, 2019, August 22, 2020, and August 24, 2020 respectively.

6. Municipal Finance Authority debt reserve deposits and demand notes

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

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

	Cash deposits	Demand notes	2018	2017
General Fund Operations	\$ 387,755	\$ 719,693	\$ 1,107,348	\$ 1,099,094
Water Fund Operations	40,096	87,117	127,214	126,360
Sewer Fund Operations	250,182	518,596	768,778	763,450
	\$ 678,033	\$ 1,325,406	\$ 2,003,340	\$ 1,988,904

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

7. Land held for sale

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

8. Payables and accruals

	2018	2017
Trade accounts and accruals		
Federal government	\$ 1,570,315	\$ 1,548,935
Other government agencies	308,832	397,073
General	6,546,849	8,701,437
Payroll and benefits	952,704	1,341,620
Deposits	2,967,181	4,458,992
	\$ 12,345,881	\$ 16,448,057

9. Line of credit

TD Canada Trust has extended a demand operating facility of up to \$10,000,000 which was not used at December 31, 2018 (2017 - \$10,000,000). This facility bears interest at prime rate minus 0.75%.

10. Deferred revenue

	December 31, 2017	Externally restricted inflows	Revenue earned	December 31, 2018
Pomeroy Sports Centre - sponsorships	\$ 111,250	\$ 150,000	\$ (190,000)	\$ 71,250
Pomeroy Sports Centre - School District #60 lease	1,041,931	-	(46,654)	995,277
Development Cost Charges (DCC)	4,643,916	349,100	-	4,993,016
Other	732,706	1,358,767	(1,163,425)	928,048
	\$ 6,529,803	\$ 1,857,867	\$ (1,400,079)	\$ 6,987,591

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

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 2018	Net debt 2017
General Fund Operations	\$ 28,780,049	\$ 7,768,293	\$ 21,011,756	\$ 22,025,531
Water Fund Operations	2,899,965	1,169,226	1,730,739	1,869,350
Sewer Fund Operations	19,000,132	6,235,452	12,764,680	13,631,573
	\$ 50,680,146	\$ 15,172,971	\$ 35,507,175	\$ 37,526,454

Current borrowing includes:

MFA	Issue date	Term (yrs)	Maturity	Interest rate	Refinancing date *
Issue 71	Oct 07, 1999	20	Jun 04, 2019	2.10%	n/a
Issue 81	Apr 22, 2004	20	Apr 22, 2024	2.40%	Apr 22, 2019
Issue 85	Oct 25, 2004	20	Dec 02, 2024	2.00%	Dec 02, 2019
Issue 97	Apr 19, 2006	20	Apr 19, 2026	4.66%	n/a
Issue 101	Apr 11, 2007	20	Apr 11, 2027	4.52%	Oct 11, 2017
Issue 102	Nov 02, 2007	30	Dec 01, 2037	4.82%	Dec 01, 2017
Issue 103	Apr 23, 2008	30	Apr 23, 2038	4.65%	Apr 23, 2018
Issue 105	Apr 21, 2009	20	Jun 30, 2029	4.90%	Jun 03, 2019
Issue 110	Apr 08, 2010	20	Apr 08, 2030	4.50%	Apr 08, 2020
Issue 118	Apr 11, 2012	20	Apr 11, 2032	3.40%	Apr 11, 2022
Issue 126	Sep 26, 2013	20	Sep 26, 2033	3.85%	Sep 26, 2023
Issue 130	Oct 14, 2014	20	Oct 14, 2034	3.00%	Oct 14, 2024
Issue 133	Oct 02, 2015	20	Oct 02, 2035	2.75%	Oct 02, 2025
Issue 142	Oct 04, 2017	20	Oct 04, 2037	3.15%	Oct 04, 2027

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

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

11. Long term debt continued

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

2019	\$ 2,099,496
2020	2,057,481
2021	2,138,579
2022	2,222,899
2023	2,310,570
2024 and thereafter	24,678,150
	\$ 35,507,175

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.

	2018	2017
Accrued benefit obligation		
Balance, beginning of year	\$ 254,900	\$ 238,600
Non-pension expense	44,300	30,700
Expected benefit payments	(13,300)	(14,400)
	\$ 285,900	\$ 254,900

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2018.

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

	2018	2017
Discount rates	3.2%	3.1%
Expected future inflation rates	2.5%	1.25%
Expected wage and salary increases	2.50% - 5.90%	1.25% - 3.35%
Expected average remaining service lifetime	13	13

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

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, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated 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, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Fort St. John paid \$1,609,140 (2017 - \$1,580,651) for employer contributions while employees contributed \$1,379,792 (2017 - \$1,361,092) to the plan in fiscal 2018.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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, 2018

13. Tangible capital assets												
	Land	Land Improvements	Buildings	Machinery & Equipment	General Infrastructure	Water Infrastructure	Sewer Infrastructure	Work in Progress	2018	2017		
Cost												
Balance, beginning of year	\$ 16,299,893	\$ 15,509,146	\$ 91,600,154	\$ 21,559,477	\$ 261,299,182	\$ 63,623,625	\$ 60,349,105	\$ 9,374,511	\$ 539,615,093	\$ 505,144,578		
Additions	103,000	427,180	4,913,947	1,504,668	6,825,529	1,608,996	2,872,419	9,429,924	27,685,663	37,417,510		
Disposals	(55,848)	-	(1,191,246)	(767,624)	(388,224)	(160,375)	(38,144)	(1,100,000)	(3,701,461)	(2,946,996)		
Reallocation of work in progress	1,936,621	572,090	3,409,001	2,801,954	701,474	84,180	-	(9,506,434)	(1,114)	-		
Balance, end of year	18,283,666	16,508,416	98,731,856	25,098,475	268,437,961	65,156,426	63,183,380	8,198,001	563,598,181	539,615,093		
Accumulated amortization												
Balance, beginning of year	-	2,017,491	23,118,283	10,541,285	57,468,618	22,967,414	17,518,820	-	133,631,911	124,275,185		
Amortization of tangible capital assets	-	208,141	2,024,619	1,963,881	4,977,057	1,145,753	1,040,881	-	11,360,332	10,436,372		
Disposals	-	-	(216,693)	(603,213)	(246,928)	(136,522)	(32,327)	-	(1,235,683)	(1,079,646)		
Balance, end of year	-	2,225,632	24,926,209	11,901,953	62,198,747	23,976,645	18,527,374	-	143,756,560	133,631,911		
Net book value, end of year	\$ 18,283,666	\$ 14,282,783	\$ 73,805,647	\$ 13,196,521	\$ 206,239,214	\$ 41,179,781	\$ 44,656,005	\$ 8,198,001	\$ 419,841,621	\$ 405,983,182		

Included in the above additions are developers contributed tangible capital assets from subdivision development consisting of general infrastructure of \$0.00 (2017 - \$1,983,040), water infrastructure of \$0.00 (2017 - \$268,156) and sewer infrastructure of \$0.00 (2017 - \$287,890).

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

14. Accumulated surplus

	2018	2017
General Fund Accumulated Surplus		
Appropriated Surplus		
General Fund Surplus	\$ 74,292,255	\$ 66,352,452
Water Fund Surplus	13,836,066	11,028,573
Sewer Fund Surplus	3,851,026	3,624,925
	91,979,347	81,005,950
Unappropriated Surplus		
General	2,781,158	1,227,201
Water	500,000	500,000
Sewer	500,000	500,000
	3,781,158	2,227,201
	95,760,505	83,233,151
Capital Fund Accumulated Surplus		
Reserves		
Investment in Tangible Capital Assets		
Equity in CA - General	298,610,664	290,750,980
Equity in CA - Water	42,392,876	41,063,822
Equity in CA - Sewer	43,020,776	34,647,776
	384,024,316	366,462,578
Reserve Fund Accumulated Surplus		
Statutory Reserves		
Sale of City owned land	289,844	283,774
Parking Reserve	69,305	67,746
Parks Reserve	43,793	42,871
	402,942	394,391
Accumulated surplus	\$ 480,187,763	\$ 450,090,120

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

15. Net municipal property taxes

	2018	2017
Net municipal property taxes	\$ 31,714,481	\$ 31,858,190
Add: Requisitions collected on behalf of other taxing authorities		
Regional District	3,067,377	2,820,227
Provincial School	10,468,497	11,185,965
Regional Hospital District	3,261,458	3,254,646
British Columbia Assessment Authority	264,659	291,668
Municipal Finance Authority	1,105	1,121
	48,777,577	49,411,817
Requisitions remitted to other taxing authorities	(17,080,964)	(17,889,814)
Net municipal property taxes	\$ 31,696,613	\$ 31,522,003

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

16. Government transfers

	2018	2017
Unconditional		
Traffic fines	\$ 301,183	\$ 278,550
Climate action revenue	125,771	101,052
Peace River Agreement	23,915,957	25,903,893
	24,342,911	26,283,495
Conditional		
Peace River Regional District		
Regional Fire Protection	674,300	662,300
Other	282,335	3,000
Community Works Fund agreement - gas tax	884,891	855,695
Gaming revenue	900,982	885,994
Infrastructure grants	6,060,879	1,411,379
Capital grants	52,607	124,571
Other	1,633,785	51,200
	10,489,779	3,994,139
Total government transfers	34,832,690	30,277,634
Operational	28,719,204	28,741,684
Capital	6,113,486	1,535,950
	\$ 34,832,690	\$ 30,277,634

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

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.

	2018	2017
Financial assets		
Cash	\$ 283,835	\$ 273,435
Equity		
Balance, beginning of year	273,435	273,354
Care fund contributions	10,400	4,267
Interest earnings	5,879	4,473
Contributions to cemetery operations	(5,879)	(4,473)
	\$ 283,835	\$ 277,621

18. Commitments and contingencies

Risk of lawsuits

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

Policing services

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

Non-estimated liability

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

City of Fort St. John

Notes to the Financial Statements

For the Year Ended December 31, 2018

19. North Peace Leisure Pool

	2018	2017
Revenues	\$ (719,477)	\$ (603,386)
Transfers from Peace River Regional District	(2,790,498)	(2,504,324)
	(3,509,975)	(3,107,710)
Pool - Expenses	3,509,975	3,107,710
	\$ -	\$ -

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, 2018

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, 2018

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, 2018

	General Government	Protective Services	Transportation	Public Health Welfare	Environmental Development	Recreation and Cultural	Utilities - Water	Utilities - Sewer	2018	
									Actual	Budget
Net municipal property taxes	\$ 29,923,936	\$ -	1,294,101	\$ -	\$ -	\$ -	\$ -	478,576	\$ 31,696,613	\$ 31,765,421
Grants in lieu of taxes	457,499	-	-	-	-	-	-	-	457,499	377,762
Services provided to other governments	418,397	536,710	14,168	-	2,000	-	-	-	971,275	794,409
Sale of services	-	-	-	870,769	-	-	6,358,140	4,606,510	11,835,420	11,484,900
Other revenue from own sources	1,595,470	1,460,161	1,509,498	-	87,153	1,022,273	-	-	5,674,556	5,357,558
Government transfers	26,156,519	975,483	1,705,879	-	578,720	1,061,089	105,000	4,250,000	34,832,690	37,376,775
Return on investment	2,661,654	-	-	5,879	-	-	-	-	2,667,533	1,113,000
Actuarial adjustments	275,532	-	-	-	-	-	41,225	223,029	539,786	539,786
Developer contributions	-	-	209,941	-	-	-	-	-	209,941	943,200
Gain on disposal of tangible capital assets	-	-	31,664	-	-	-	-	-	31,664	-
Total Revenues	61,489,007	2,972,354	4,765,251	876,648	667,873	2,083,362	6,504,365	9,558,115	88,916,977	89,752,811
Salaries, wages and employee benefits	3,695,822	7,539,201	3,521,120	94,039	1,398,682	3,732,009	1,278,206	577,737	21,836,816	21,787,545
Contracted and general services	2,273,087	6,359,444	4,421,031	722,997	1,140,528	742,401	327,963	243,690	16,231,141	18,759,501
Materials, goods, supplies and utilities	253,206	451,600	1,912,062	3,049	72,645	1,256,903	949,019	363,323	5,261,807	5,301,359
Interest and bank charges	849,413	1,610	-	-	-	-	94,885	561,729	1,507,637	2,244,048
Other	254,899	72,821	31,725	-	26,925	928,612	15,521	16,447	1,346,950	1,468,455
Loss on disposal of tangible capital assets	-	-	1,189,130	-	-	-	23,853	61,666	1,274,649	-
Amortization	762,216	748,700	5,662,512	46,307	10,851	1,708,589	1,193,495	1,227,664	11,360,334	9,203,046
Total Expenses	8,088,643	15,173,376	16,737,580	866,392	2,649,631	8,368,514	3,882,942	3,052,256	58,819,334	58,763,954
Annual surplus	\$ 53,400,364	\$(12,201,022)	\$(11,972,329)	\$ 10,256	\$(1,981,758)	\$(6,285,152)	\$ 2,621,423	\$ 6,505,859	\$ 30,097,643	\$ 30,988,857
										\$ 29,847,282



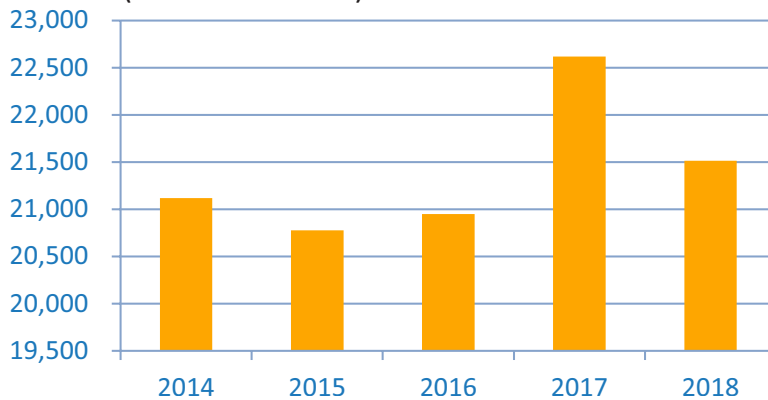
Index to Statistical Section (unaudited)

Statistical Review for the Years 2014-2018

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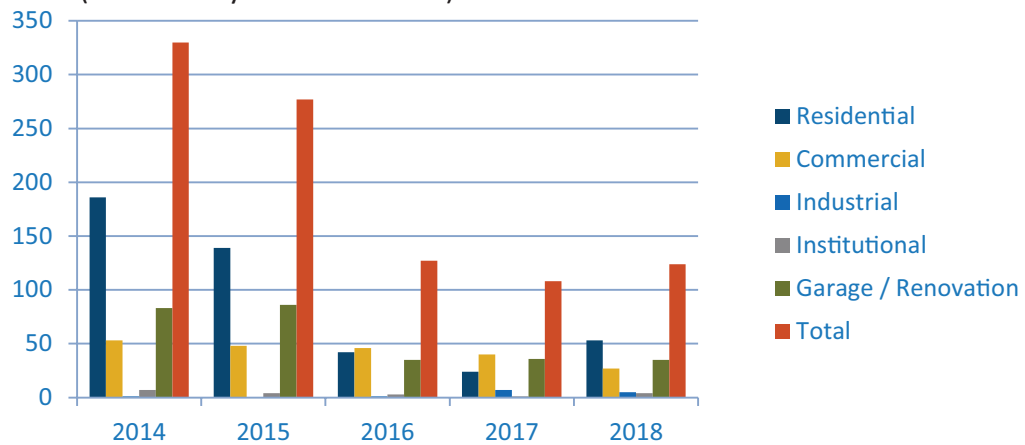
Population Estimates

(Source: BC Stats)



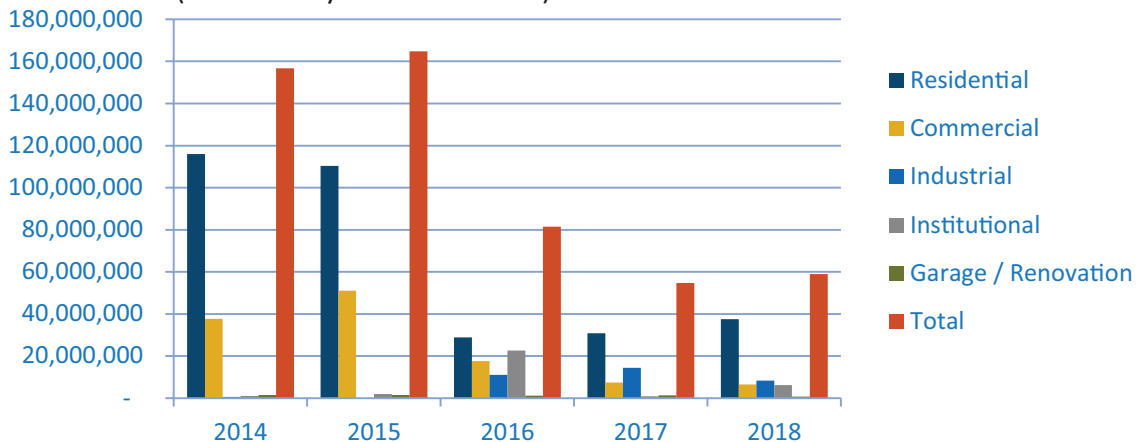
Number of Building Permits Issued

(Source: City of Fort St. John)



Construction Value of Building Permits Issued

(Source: City of Fort St. John)



Total Revenues by Source

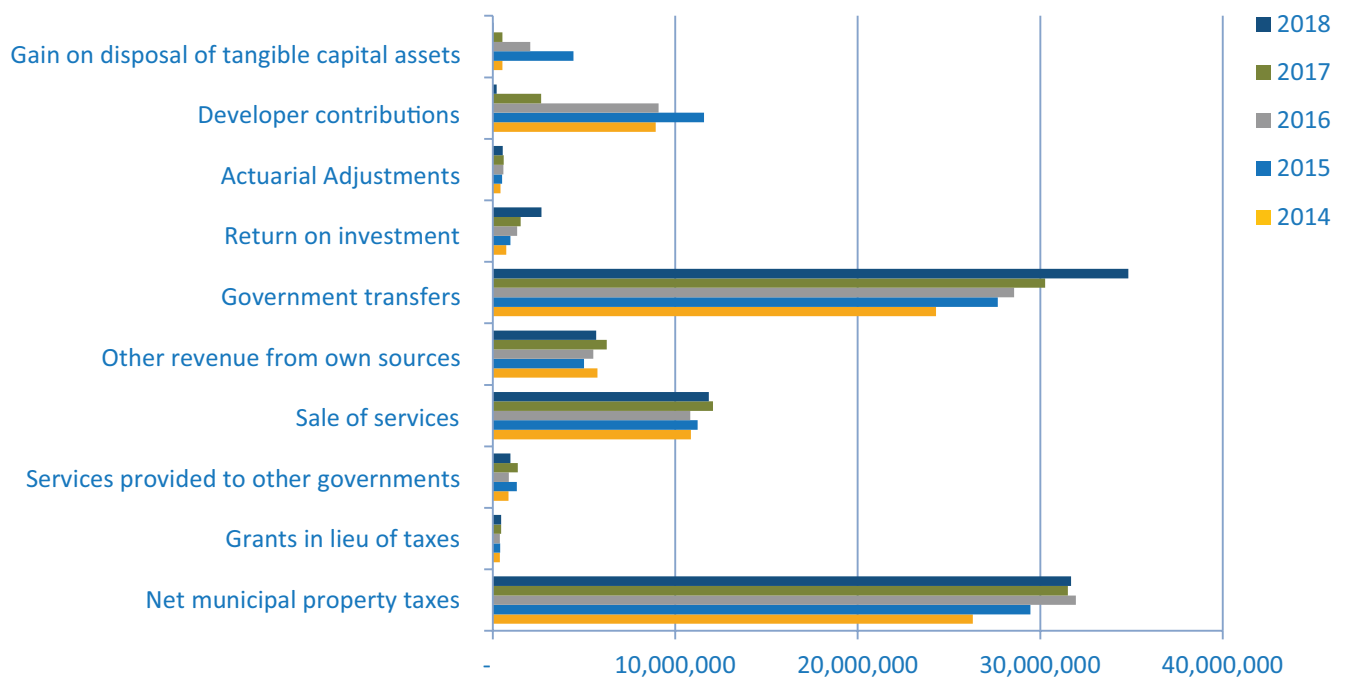
(Source: City of Fort St. John)

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

Revenue Source	2014	2015	2016	2017	2018
Net municipal property taxes	26,301,415	29,468,351	31,957,072	31,522,003	31,696,613
Grants in lieu of taxes	387,023	397,497	395,488	463,697	457,499
Services provided to other governments	858,027	1,315,491	885,646	1,363,058	971,275
Sale of services	10,857,136	11,218,632	10,828,071	12,072,619	11,835,420
Other revenue from own sources	5,741,017	4,994,912	5,513,774	6,253,756	5,674,556
Government transfers	24,288,294	27,672,610	28,567,655	30,277,634	34,832,690
Return on investment	733,102	970,986	1,337,634	1,524,116	2,667,533
Actuarial Adjustments	422,257	507,596	583,513	603,567	539,786
Developer contributions	8,936,128	11,573,961	9,094,692	2,652,994	209,941
Gain on disposal of tangible capital assets	535,124	4,428,888	2,062,327	519,798	31,664
Total	79,059,523	92,548,924	91,225,872	87,253,242	88,916,977

Total Revenues by Source

(Source: City of Fort St. John)

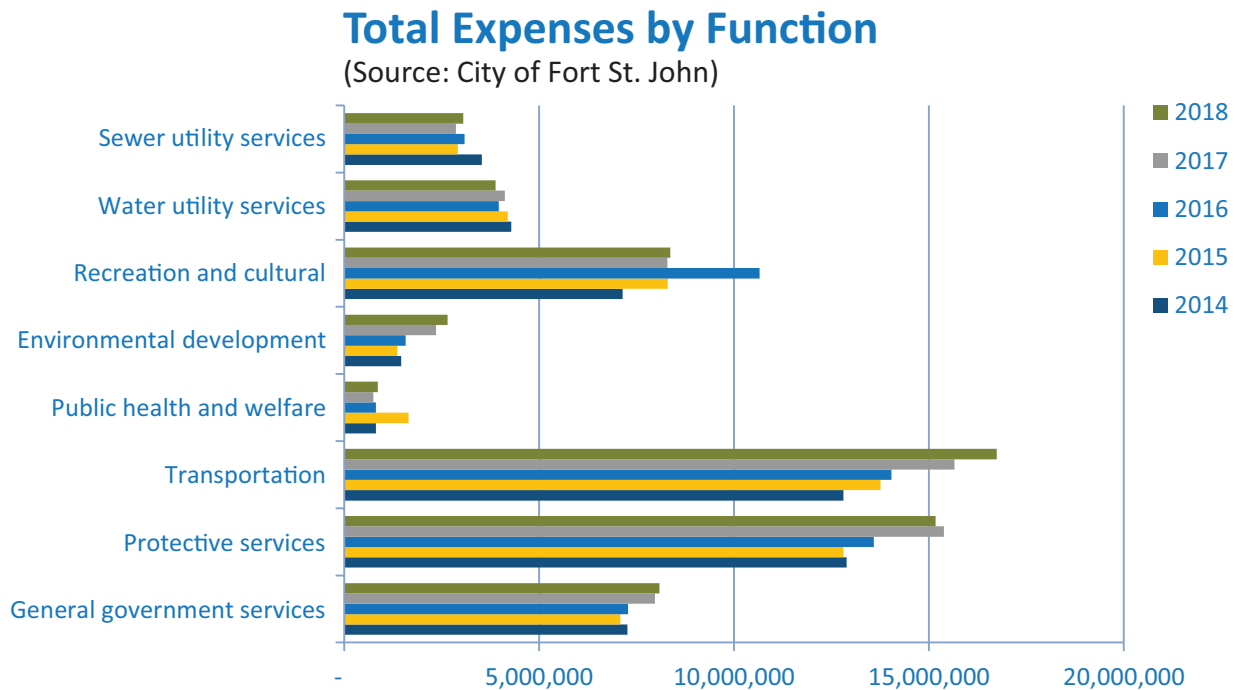


Total Expenses by Function

(Source: City of Fort St. John)

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

City Function	2014	2015	2016	2017	2018
General government services	7,268,406	7,089,399	7,284,461	7,969,953	8,088,643
Protective services	12,889,743	12,807,809	13,590,249	15,388,806	15,173,376
Transportation	12,811,677	13,763,609	14,035,612	15,654,479	16,737,580
Public health and welfare	818,016	1,653,705	818,340	752,653	866,392
Environmental development	1,463,244	1,365,627	1,576,096	2,356,112	2,649,631
Recreation and cultural	7,147,130	8,302,427	10,656,601	8,291,105	8,368,514
Water utility services	4,288,986	4,195,118	3,966,279	4,123,530	3,882,942
Sewer utility services	3,528,977	2,915,420	3,090,408	2,869,322	3,052,256
Total	50,216,179	52,093,114	55,018,046	57,405,960	58,819,334



Total Expenses by Object

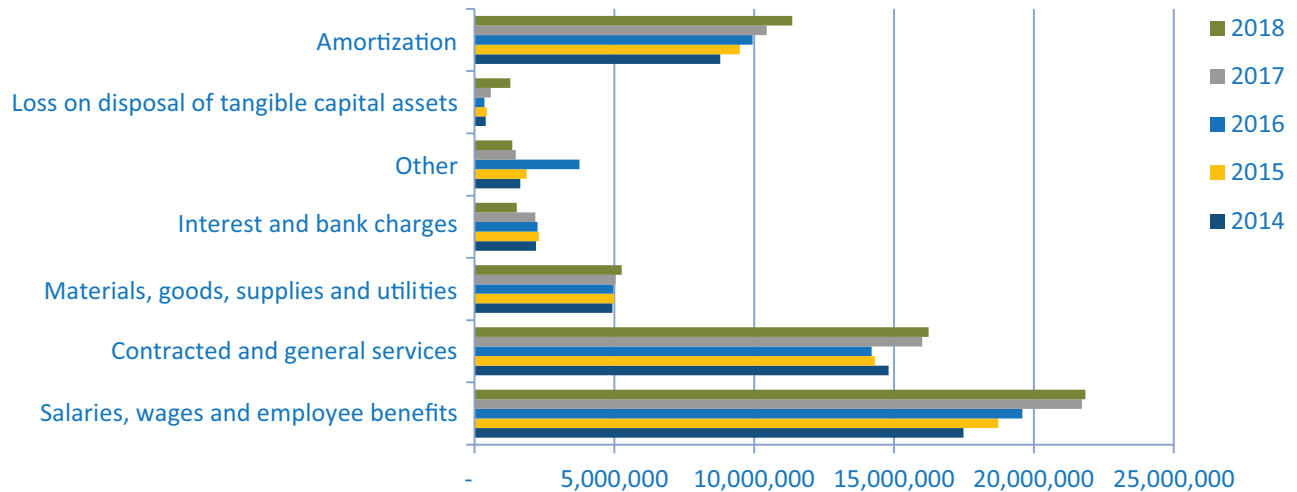
(Source: City of Fort St. John)

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

	2014	2015	2016	2017	2018
Salaries, wages and employee benefits	17,482,835	18,723,745	19,585,871	21,709,376	21,836,816
Contracted and general services	14,805,637	14,304,098	14,192,166	16,001,506	16,231,141
Materials, goods, supplies and utilities	4,925,309	4,995,033	4,957,761	5,044,383	5,261,807
Interest and bank charges	2,195,230	2,292,318	2,249,128	2,165,530	1,507,637
Other	1,626,386	1,864,425	3,743,617	1,469,527	1,346,950
Loss on disposal of tangible capital assets	399,513	434,120	353,972	579,265	1,274,649
Amortization	8,781,269	9,479,375	9,935,531	10,436,373	11,360,334
Total	50,216,179	52,093,114	55,018,046	57,405,960	58,819,334

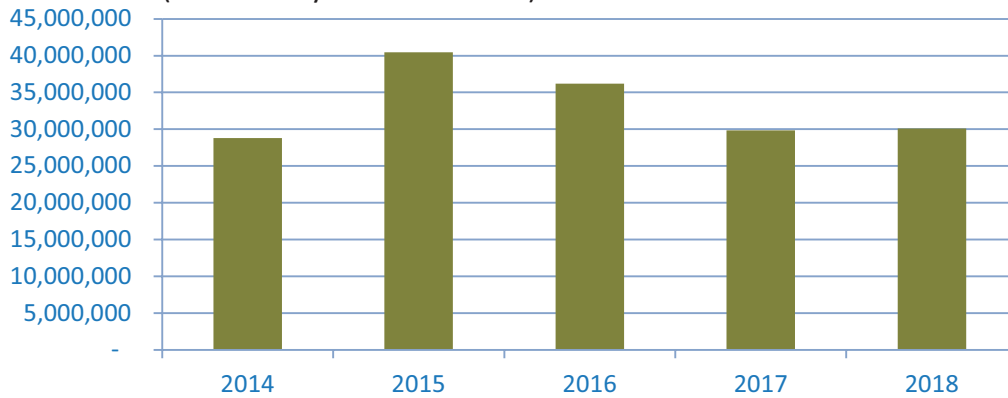
Total Expenses by Object

(Source: City of Fort St. John)



Annual Surplus

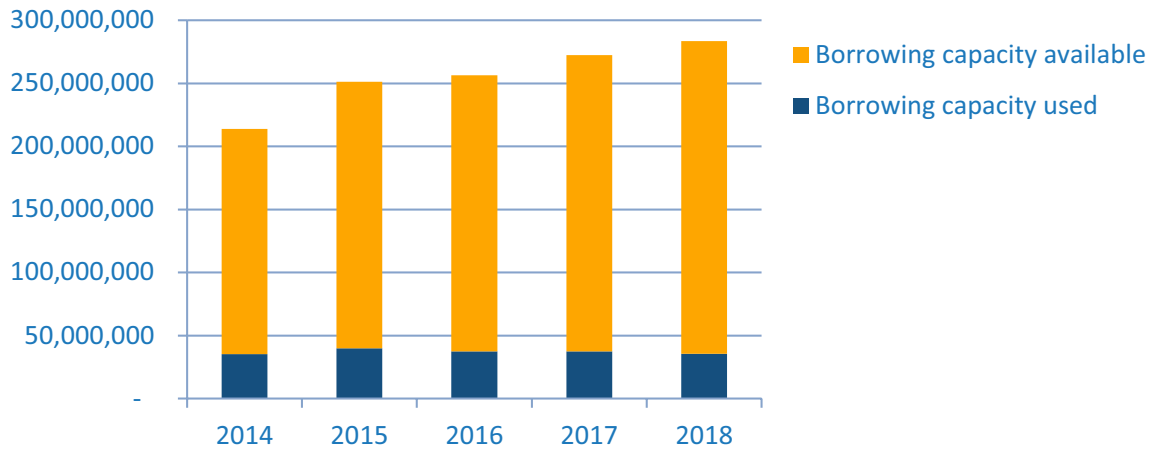
(Source: City of Fort St. John)



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.

Legislated Debt Limit

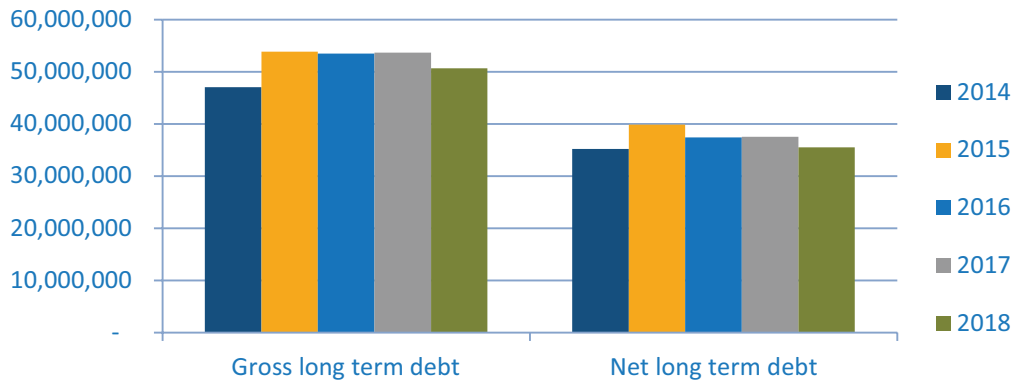
(Source: City of Fort St. John)



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

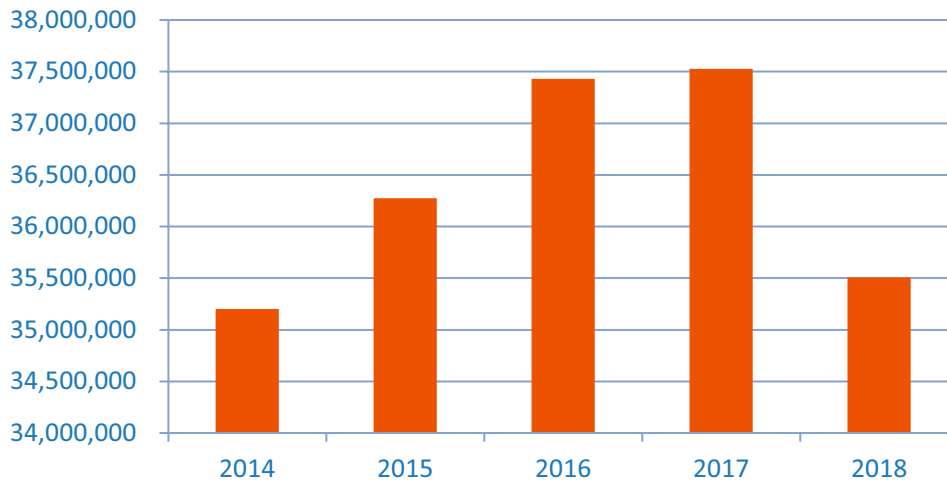
(Source: City of Fort St. John)



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)

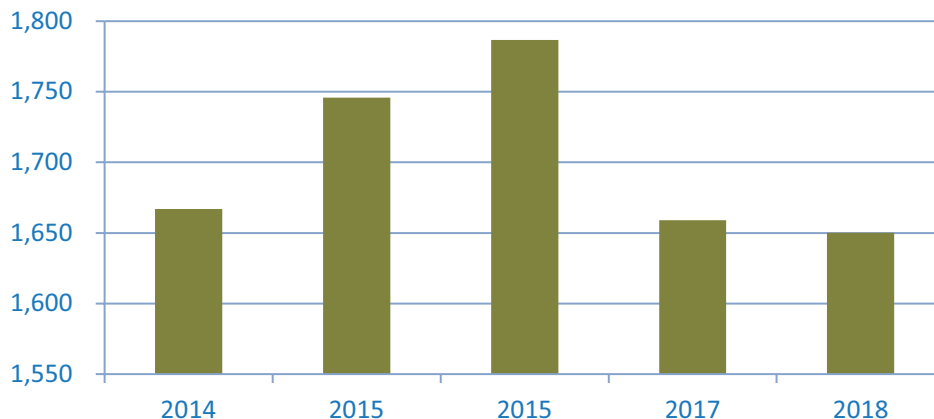
(Source: City of Fort St. John)



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)

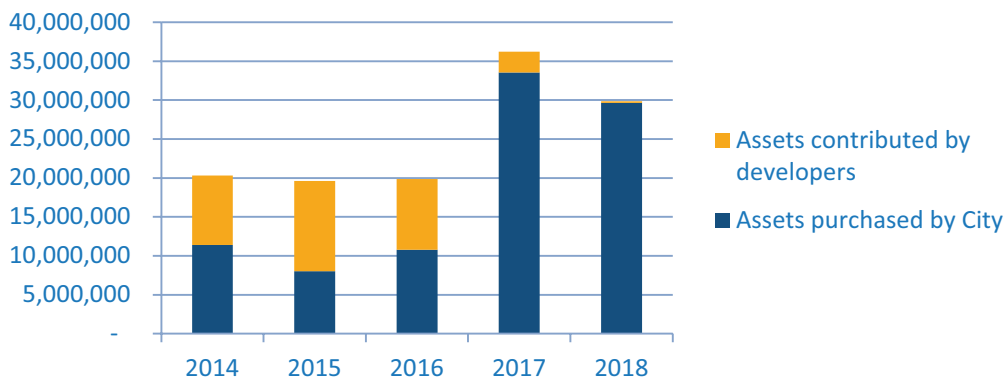


Per Capita Long-Term Debt: The amount of long-term debt shown as a value per City resident.

Tangible Capital Asset Additions

(Net of Amortization)

(Source: City of Fort St. John)

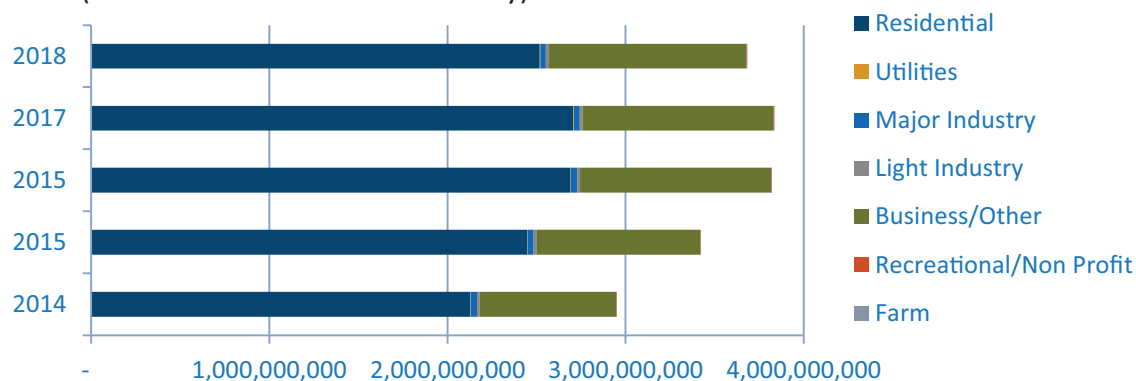


Tangible Capital Asset Additions: The capital additions such as land, emergency vehicles, buildings, water mains and roads added annually. These assets are items purchased by the City, or items given to the City by developers. For example, when a housing development is created by a developer, they must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

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.

2018 Major Taxpayers

(Source: City of Fort St. John)

Registered Owner	Primary Property	Taxes Levied
Louisiana-Pacific OSB Limited Partnership	Manufacturing	1,055,826
CT Reit (totem Mall) Inc.	Retail	704,284
Avonark Developments Ltd	Residential/Commercial	645,005
NPR GP Inc	Residential	419,479
MT Investments Inc.	Miscellaneous	388,384
Ric Peterson Developments Inc	Miscellaneous	340,861
Wal-Mart Canada Corp., Inc	Retail	337,284
523364 BC Ltd	Commercial Lots	335,460
243045 Alberta Ltd	Hotel	296,331
Jordan Enterprises Ltd.	Miscellaneous	288,766

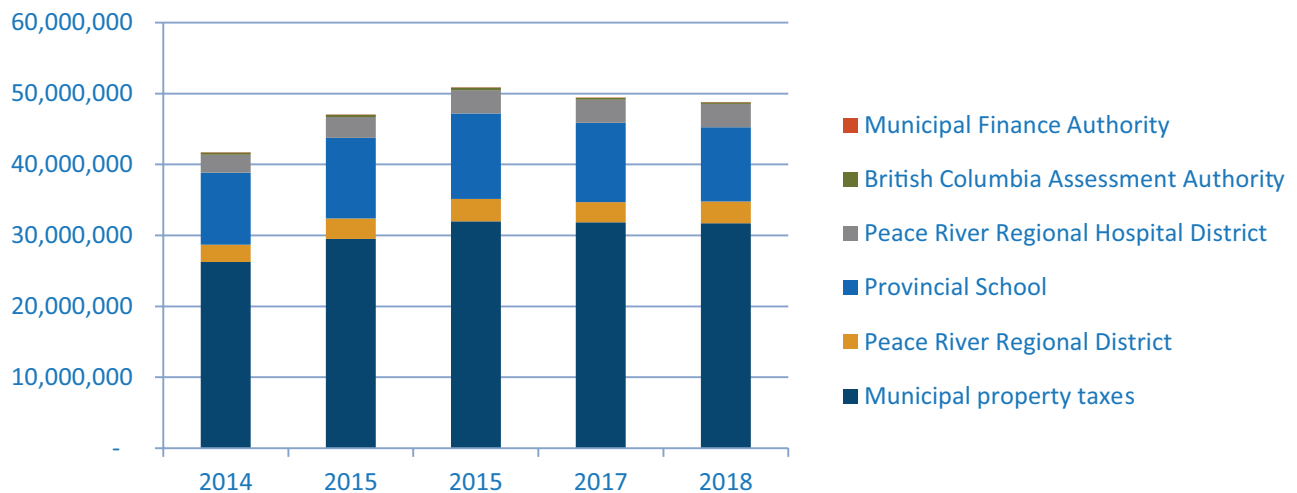
Property Taxes Collected for Various Authorities

(Source: City of Fort St. John)

	2014	2015	2016	2017	2018
Municipal property taxes	26,263,577	29,483,277	31,973,798	31,858,191	31,714,481
Peace River Regional District	2,410,197	2,915,564	3,147,185	2,820,227	3,067,377
Provincial School	10,184,820	11,345,901	12,053,132	11,185,965	10,468,497
Peace River Regional Hospital District	2,512,536	2,947,718	3,317,318	3,254,646	3,261,458
BC Assessment Authority	294,194	327,460	343,340	291,667	264,659
Municipal Finance Authority	856	996	1,124	1,121	1,105
Total Current Taxes Levied	41,666,180	47,020,916	50,835,897	49,411,817	48,777,577
Current tax collected (\$)	39,823,754	44,371,651	47,088,588	45,038,545	44,560,520
Current tax collected (%)	95.58%	94.36%	92.63%	91.15%	91.35%
Tax arrears beginning of year	2,153,237	1,939,879	2,682,667	2,297,788	2,704,670
Tax arrears collected (\$)	1,625,499	1,351,020	1,633,758	592,395	824,076
Tax arrears collected (%)	75.49%	69.64%	60.90%	25.78%	30.47%
Total Tax Collections	41,449,253	45,722,671	48,722,346	45,630,940	45,384,596

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.

2018 Permissive Property Tax Exemptions

(Source: City of Fort St. John)

Name	Municipal Tax Relief
Roman Catholic Episcopal Corporation of Prince Rupert	60,352.13
North Peace Seniors Housing Society	47,962.37
North Peace Historical Society	36,730.91
Child Development Centre Society	36,570.28
North Peace Cultural Society Mgmt Agreement with City of Fort St. John	32,206.48
Christian Life Centre	30,814.44
Evangel Chapel Society	29,431.89
BC Conference of Mennonite Brethren Church	20,452.90
North Peace Light Horse Association	17,078.83
New Totem Archery Club Society [land leased from the City of Fort St. John]	16,656.69
Salvation Army	16,196.94
Fort St. John Association for Community Living	15,746.79
Fort St. John Christian and Missionary Alliance	15,116.34
Fort St. John Senior Citizens Association	13,359.13
Guru Nanak Sikh Temple and Cultural Society	13,044.15
Royal Canadian Legion	12,756.67
Board of School Trustees (Totem Preschool Lease)	12,715.90
Peace Lutheran Church	12,645.18
Fort St. John Curling Club Mgmt Agreement with City of Fort St. John	11,531.95
Fort St. John Friendship Society	11,284.31
President of the Lethbridge Stake of the Church of Jesus Christ of Latter Day Saints	11,143.00
North Peace Community Resources Society	9,611.08
Evangelical Free Church of Fort St. John	9,416.20
Calvary Baptist Church (Baptist Union of Western Canada)	8,610.96
Society for the Prevention of Cruelty to Animals	7,429.17
Trustees of the Congregation of Fort St. John Presbyterian Church	7,406.61
United Pentecostal Church of British Columbia	7,307.33
Peace View Congregation of Jehovah's Witness of FSJ	7,057.64
North Peace Gymnastics Association Lease Agreement with Industrial Surplus Supplies Ltd	6,786.65
Fort St. John MotoX Society	6,638.47
Abbeyfield Houses of FSJ	4,638.76
BC Corporation of the Seventh Day Adventist Church	4,258.85
FSJ Women's Resource Society	3,076.04
Passive House (owned by the City of Fort St. John)	3,021.14
Canadian Red Cross Lease Agreement with Pinnacle Capital Corporation	630.14
Total	\$559,686.32



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