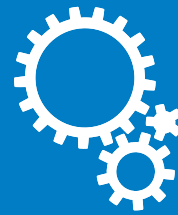


Background Information



Financial Policy Framework







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Municipal Tax Revenue and Tax Rate Comparative Analysis

At the request of Council, a report was commissioned to look at Light Industrial and Business tax classes to ensure appropriate tax rates. The Hamilton Report found that the tax ratio for the Light Industrial Class was high and should be reduced from 5.5587 to a rate of 3.0. It has been reduced but only to 5.0693. Also, the report indicated that the tax ratio for the Business Class is within a reasonable range, but closer to the top of the range than the bottom. The report recommended that the City should reduce the tax ratio from 2.968 to 2.70; it has been reduced to only 2.8135.

It is evident that residential properties are being taxed at the mid-to-lower-end of the scale when compared to other municipalities. Business properties appear to be reasonably set, while Light Industry is in the higher-to-mid-range. Major Industry is in the mid-to-lower-end of the range.

Politically, it may be advantageous to be seen as a “business-friendly” community while limiting and minimizing the effect of an increased tax burden on our citizens. While an adjustment lower for Light Industry appears to be reasonable, the offsetting tax burden might be best borne by Major Industrial properties rather than shifting it to higher residential tax rates.

As a percentage of Total Revenues, Fort St. John’s property taxes are below the national average of 38.8%.

Actual Property Taxes as % of Total Revenues

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Municipal taxes | 26,263,577 | 29,483,277 | 31,973,798 | 31,858,191 | 31,714,481 |
| Total Operating Revenue | 59,627,252 | 64,828,185 | 66,728,127 | 61,951,332 | 60,576,913 |
| Total Capital Revenue | 21,908,645 | 24,642,043 | 26,332,183 | 26,759,588 | 25,890,850 |
| | 81,535,897 | 89,470,228 | 93,060,310 | 88,710,920 | 86,467,763 |
| | 32.21% | 32.95% | 34.36% | 35.91% | 36.68% |

All statistics provided below are for the year 2018, as of May 6, 2019, and provided by the Ministry of Municipal Affairs of the Province of BC at <https://www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/statistics>.

Residential

Comparing tax rates between cities can be very deceptive because cities often make frequent adjustments to the tax rate opposite of changing assessment values. Within the Peace River Regional District (PRRD), Fort St. John has the third-highest residential tax rate (out of the seven municipalities) but collects the highest tax revenue per household. The average house value is significantly higher than any of the other six municipalities and Fort St. John has approximately 50% of the PRRD population.

On a tax rate basis, when comparing BC municipalities of a similar size, northern communities or resource-based municipalities, Fort St. John is in the bottom third percentile. However, on Tax Revenue paid per average household, Fort St. John is in the lowest third percentile when compared to similar-sized municipalities. The city is the second highest with comparable Northern Communities and the fourth-highest (out of nine) resource-based municipalities. What makes this burdensome for the taxpayer is that Fort St. John's average housing value is significantly higher than the other ten comparable northern municipalities.

Residential 2018 Tax Rates - Peace River Regional District (by revenue per household)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|-----------------------|----------------------------|----------------------|-------------------------------------|
| 1 | Tumbler Ridge | 2,036 | \$134,050 | 6.6773 | \$895.09 |
| 2 | Dawson Creek | 11,840 | \$255,433 | 5.4861 | \$1,401.33 |
| 3 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 4 | Chetwynd | 2,721 | \$219,737 | 4.4435 | \$976.40 |
| 5 | Hudson's Hope | 1,016 | \$166,814 | 3.5000 | \$583.85 |
| 6 | Taylor | 1,649 | \$270,372 | 3.4000 | \$919.26 |
| 7 | Pouce Coupe | 690 | \$200,221 | 2.9212 | \$584.89 |

Of the 12 municipalities of comparative size across British Columbia, the city has the third-highest residential tax rate (behind Cranbrook and Port Alberni) but is eighth based average tax revenue per household.

Residential 2018 Tax Rates - Comparable BC Communities (by revenue per household)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|-----------------------|----------------------------|----------------------|-------------------------------------|
| 1 | White Rock | 19,187 | \$1,580,023 | 2.2627 | \$3,575.12 |
| 2 | Oak Bay | 18,717 | \$1,243,938 | 2.4748 | \$3,078.50 |
| 3 | Squamish | 19,852 | \$798,347 | 3.1789 | \$2,537.87 |
| 4 | Esquimalt | 16,899 | \$579,169 | 3.6983 | \$2,141.93 |
| 5 | Cranbrook | 19,771 | \$267,260 | 7.5447 | \$2,016.40 |
| 6 | Central Saanich | 16,213 | \$660,525 | 2.8621 | \$1,890.50 |
| 7 | Pitt Meadows | 19,580 | \$673,925 | 2.7452 | \$1,850.06 |
| 8 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 9 | Colwood | 17,952 | \$532,700 | 3.0381 | \$1,618.40 |
| 10 | Port Alberni | 15,788 | \$202,667 | 7.7708 | \$1,574.88 |
| 11 | Salmon Arm | 19,661 | \$335,003 | 4.2134 | \$1,411.50 |
| 12 | Courtenay | 26,185 | \$346,064 | 3.6203 | \$1,252.86 |

Due to high real estate prices in certain parts of the province, those local governments can keep lower tax rates to raise the necessary revenue to provide the services their residents demand. If we compare just northern communities, Fort St. John's residential tax rate is eighth of the ten municipalities but second-highest for average tax revenue received per household.

Residential 2018 Tax Rates - Northern Communities (by rate)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|--------------------------|-------------------------------|-------------------------|--|
| 1 | Prince George | 70,316 | \$262,370 | 7.5965 | \$1,993.09 |
| 2 | Prince Rupert | 10,713 | \$261,764 | 6.1918 | \$1,620.80 |
| 3 | Williams Lake | 11,418 | \$209,554 | 5.9037 | \$1,237.15 |
| 4 | Dawson Creek | 11,840 | \$255,433 | 5.4861 | \$1,401.33 |
| 5 | Mackenzie | 3,443 | \$150,873 | 5.4113 | \$816.42 |
| 6 | Terrace | 10,289 | \$298,334 | 5.1001 | \$1,521.53 |
| 7 | Quesnel | 8,718 | \$178,590 | 4.9310 | \$880.63 |
| 8 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 9 | Smithers | 5,430 | \$266,783 | 4.7518 | \$1,267.70 |
| 10 | Kitimat | 7,421 | \$258,130 | 0.0000 | \$- |

Residential 2018 Tax Rates - Northern Communities (by revenue per household)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|--------------------------|-------------------------------|-------------------------|--|
| 1 | Prince George | 70,316 | \$262,370 | 7.5965 | \$1,993.09 |
| 2 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 3 | Prince Rupert | 10,713 | \$261,764 | 6.1918 | \$1,620.80 |
| 4 | Terrace | 10,289 | \$298,334 | 5.1001 | \$1,521.53 |
| 5 | Dawson Creek | 11,840 | \$255,433 | 5.4861 | \$1,401.33 |
| 6 | Smithers | 5,430 | \$266,783 | 4.7518 | \$1,267.70 |
| 7 | Williams Lake | 11,418 | \$209,554 | 5.9037 | \$1,237.15 |
| 8 | Quesnel | 8,718 | \$178,590 | 4.9310 | \$880.63 |
| 9 | Mackenzie | 3,443 | \$150,873 | 5.4113 | \$816.42 |
| 10 | Kitimat | 7,421 | \$258,130 | 0.0000 | \$- |

When comparing the nine BC resource-based communities, Fort St. John is seventh for the residential tax rate and fourth for municipal tax revenue received per household.

Residential 2018 Tax Rates - Resource-based Communities (by rate)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|-----------------------|----------------------------|----------------------|-------------------------------------|
| 1 | Port Alberni | 15,788 | \$202,667 | 7.7708 | \$1,574.88 |
| 2 | Prince George | 70,316 | \$262,370 | 7.5965 | \$1,993.09 |
| 3 | Prince Rupert | 10,713 | \$261,764 | 6.1918 | \$1,620.80 |
| 4 | Mackenzie | 3,443 | \$150,873 | 5.4113 | \$816.42 |
| 5 | Powell River | 13,476 | \$252,699 | 5.2042 | \$1,315.08 |
| 6 | Kamloops | 92,317 | \$376,969 | 5.1900 | \$1,956.47 |
| 7 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 8 | Nanaimo | 94,743 | \$400,630 | 4.4807 | \$1,795.10 |
| 9 | North Cowichan | 30,616 | \$348,535 | 4.0346 | \$1,406.20 |

Residential 2018 Tax Rates - Resource-based Communities (by revenue per household)

| | Municipality | Population (BC Stats) | Representative House Value | Residential Tax Rate | Municipal Tax Revenue per Household |
|----------|----------------------|-----------------------|----------------------------|----------------------|-------------------------------------|
| 1 | Prince George | 70,316 | \$262,370 | 7.5965 | \$1,993.09 |
| 2 | Kamloops | 92,317 | \$376,969 | 5.1900 | \$1,956.47 |
| 3 | Nanaimo | 94,743 | \$400,630 | 4.4807 | \$1,795.10 |
| 4 | Fort St. John | 20,363 | \$357,857 | 4.8608 | \$1,739.47 |
| 5 | Prince Rupert | 10,713 | \$261,764 | 6.1918 | \$1,620.80 |
| 6 | Port Alberni | 15,788 | \$202,667 | 7.7708 | \$1,574.88 |
| 7 | North Cowichan | 30,616 | \$348,535 | 4.0346 | \$1,406.20 |
| 8 | Powell River | 13,476 | \$252,699 | 5.2042 | \$1,315.08 |
| 9 | Mackenzie | 3,443 | \$150,873 | 5.4113 | \$816.42 |

Major Industry

The tax rate or ratio for Major Industry could be adjusted slightly to compensate for an adjustment in the tax rate or ratio for the Light Industrial class because although Fort St. John ranks third-highest of the seven municipalities within the PRRD, it is sixth of twelve BC municipalities of similar populations, ninth out of ten Northern Communities, and eighth out of nine resource-based communities.

Major Industry 2018 Tax Rates - Peace River Regional District (by rate)

| | Municipality | Population (BC Stats) | Major Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Tumbler Ridge | 2,036 | 86.9655 |
| 2 | Taylor | 1,649 | 44.2208 |
| 3 | Fort St. John | 20,363 | 26.9739 |
| 4 | Dawson Creek | 11,840 | 22.8114 |
| 5 | Chetwynd | 2,721 | 22.0000 |
| 6 | Hudson's Hope | 1,016 | 16.0000 |
| 7 | Pouce Coupe | 690 | 0.0000 |

Major Industry 2018 Tax Rates - Comparable BC Communities (by rate)

| | Municipality | Population (BC Stats) | Major Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Salmon Arm | 19,661 | 71.3031 |
| 2 | Port Alberni | 15,788 | 55.0127 |
| 3 | Squamish | 19,852 | 32.3896 |
| 4 | Esquimalt | 16,899 | 30.4179 |
| 5 | Pitt Meadows | 19,580 | 29.4587 |
| 6 | Fort St. John | 20,363 | 26.9739 |
| 7 | Courtenay | 26,185 | 14.1191 |
| 8 | Cranbrook | 19,771 | 0.0000 |
| 9 | Colwood | 17,952 | 0.0000 |
| 10 | Central Saanich | 16,213 | 0.0000 |
| 11 | Oak Bay | 18,717 | 0.0000 |
| 12 | White Rock | 19,187 | 0.0000 |

Major Industry 2018 Tax Rates - Northern Communities (by rate)

| | Municipality | Population (BC Stats) | Major Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Williams Lake | 11,418 | 110.8211 |
| 2 | Quesnel | 8,718 | 76.5875 |
| 3 | Smithers | 5,430 | 58.4797 |
| 4 | Prince Rupert | 10,713 | 53.1097 |
| 5 | Prince George | 70,316 | 47.5606 |
| 6 | Terrace | 10,289 | 46.3690 |
| 7 | Mackenzie | 3,443 | 43.9233 |
| 8 | Kitimat | 7,421 | 29.2762 |
| 9 | Fort St. John | 20,363 | 26.9739 |
| 10 | Dawson Creek | 11,840 | 22.8114 |

Major Industry 2018 Tax Rates - Resource-based Communities (by rate)

| | Municipality | Population (BC Stats) | Major Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Kamloops | 92,317 | 73.3400 |
| 2 | Port Alberni | 15,788 | 55.0127 |
| 3 | Prince Rupert | 10,713 | 53.1097 |
| 4 | Prince George | 70,316 | 47.5606 |
| 5 | Powell River | 13,476 | 46.0385 |
| 6 | Mackenzie | 3,443 | 43.9233 |
| 7 | North Cowichan | 30,616 | 30.8625 |
| 8 | Fort St. John | 20,363 | 26.9739 |
| 9 | Nanaimo | 94,743 | 12.9391 |

Light Industry

While Fort St. John has the second-highest light industrial rate in the PRRD, the third-highest of BC municipalities of a similar size, and fourth of the nine resource-based communities, it is somewhat tempered when compared to northern communities in seventh of the ten communities. Overall the tax rate or ratio could come down slightly.

Light Industry 2018 Tax Rates - Peace River Regional District (by rate)

| | Municipality | Population (BC Stats) | Light Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Tumbler Ridge | 2,036 | 37.2516 |
| 2 | Fort St. John | 20,363 | 24.6407 |
| 3 | Taylor | 1,649 | 23.9800 |
| 4 | Chetwynd | 2,721 | 18.0000 |
| 5 | Dawson Creek | 11,840 | 16.4012 |
| 6 | Hudson's Hope | 1,016 | 16.0000 |
| 7 | Pouce Coupe | 690 | 0.0000 |

Light Industry 2018 Tax Rates - Comparable BC Communities (by rate)

| | Municipality | Population (BC Stats) | Light Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Port Alberni | 15,788 | 60.9653 |
| 2 | Colwood | 17,952 | 37.7957 |
| 3 | Fort St. John | 20,363 | 24.6407 |
| 4 | Cranbrook | 19,771 | 20.5217 |
| 5 | Esquimalt | 16,899 | 15.5952 |
| 6 | Courtenay | 26,185 | 14.1191 |
| 7 | Pitt Meadows | 19,580 | 12.8026 |
| 8 | Squamish | 19,852 | 12.1434 |
| 9 | Salmon Arm | 19,661 | 11.9983 |
| 10 | Central Saanich | 16,213 | 5.1698 |
| 11 | Oak Bay | 18,717 | 0.0000 |
| 12 | White Rock | 19,187 | 0.0000 |

Light Industry 2018 Tax Rates - Northern Communities (by rate)

| | Municipality | Population (BC Stats) | Light Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Williams Lake | 11,418 | 51.0315 |
| 2 | Terrace | 10,289 | 34.4700 |
| 3 | Prince George | 70,316 | 28.1493 |
| 4 | Quesnel | 8,718 | 27.1893 |
| 5 | Prince Rupert | 10,713 | 26.9215 |
| 6 | Kitimat | 7,421 | 24.8344 |
| 7 | Fort St. John | 20,363 | 24.6407 |
| 8 | Mackenzie | 3,443 | 22.5348 |
| 9 | Smithers | 5,430 | 19.1599 |
| 10 | Dawson Creek | 11,840 | 16.4012 |

Light Industry 2018 Tax Rates - Resource-based Communities (by rate)

| | Municipality | Population (BC Stats) | Light Industry Tax Rate |
|----------|----------------------|-----------------------|-------------------------|
| 1 | Port Alberni | 15,788 | 60.9653 |
| 2 | Prince George | 70,316 | 28.1493 |
| 3 | Prince Rupert | 10,713 | 26.9215 |
| 4 | Fort St. John | 20,363 | 24.6407 |
| 5 | Mackenzie | 3,443 | 22.5348 |
| 6 | Powell River | 13,476 | 21.7555 |
| 7 | Kamloops | 92,317 | 20.7700 |
| 8 | North Cowichan | 30,616 | 16.7596 |
| 9 | Nanaimo | 94,743 | 12.9391 |

Business

While there appears to be a justification for adjusting the Light Industrial tax class downwards either by tax ratio or rate, the Business class tax rate seems to be reasonable. However, if the City was to implement the recommendations from the 2009 Hamilton Report for 2019, the Light Industry and Business Tax Revenue will decrease by approximately \$363-thousand, and residential property owners would see their annual taxes increase by \$53. If Council chose to spread this out over four years, the increase each year related to this tax ratio adjustment would only be \$13.25 which would be relatively painless. Alternatively, decreasing the overall tax rate by 1% to lower the annual surpluses and adjusting the tax ratio between Light Industry and Business classes would offset any increase to residential properties.

Within the PRRD, Fort St. John has the third-highest Business rate and is also third-highest of the twelve similarly-sized municipalities in the province. However, amongst comparable Northern communities, the City places eighth and fifth amongst the resource-based municipalities.

Business 2018 Tax Rates - Peace River Regional District (by rate)

| | Municipality | Population (BC Stats) | Business Tax Rate |
|----------|----------------------|-----------------------|-------------------|
| 1 | Dawson Creek | 11,840 | 17.0956 |
| 2 | Tumbler Ridge | 2,036 | 14.6686 |
| 3 | Fort St. John | 20,363 | 13.6758 |
| 4 | Chetwynd | 2,721 | 10.9888 |
| 5 | Hudson's Hope | 1,016 | 9.7000 |
| 6 | Pouce Coupe | 690 | 7.0365 |
| 7 | Taylor | 1,649 | 5.5500 |

Business 2018 Tax Rates - Comparable BC Communities (by rate)

| | Municipality | Population (BC Stats) | Business Tax Rate |
|----------|----------------------|-----------------------|-------------------|
| 1 | Cranbrook | 19,771 | 19.2459 |
| 2 | Port Alberni | 15,788 | 14.6073 |
| 3 | Fort St. John | 20,363 | 13.6758 |
| 4 | Colwood | 17,952 | 13.3449 |
| 5 | Esquimalt | 16,899 | 11.8812 |
| 6 | Salmon Arm | 19,661 | 11.8297 |
| 7 | Courtenay | 26,185 | 11.0051 |
| 8 | Pitt Meadows | 19,580 | 9.3294 |
| 9 | Squamish | 19,852 | 8.6784 |
| 10 | Oak Bay | 18,717 | 6.2902 |
| 11 | Central Saanich | 16,213 | 6.1520 |
| 12 | White Rock | 19,187 | 6.0131 |

Business 2018 Tax Rates - Northern Communities (by rate)

| | Municipality | Population (BC Stats) | Business Tax Rate |
|----------|----------------------|-----------------------|-------------------|
| 1 | Prince Rupert | 10,713 | 25.2801 |
| 2 | Terrace | 10,289 | 21.5900 |
| 3 | Prince George | 70,316 | 17.5046 |
| 4 | Dawson Creek | 11,840 | 17.0956 |
| 5 | Smithers | 5,430 | 16.9316 |
| 6 | Quesnel | 8,718 | 15.3119 |
| 7 | Kitimat | 7,421 | 14.6987 |
| 8 | Fort St. John | 20,363 | 13.6758 |
| 9 | Williams Lake | 11,418 | 13.2874 |
| 10 | Mackenzie | 3,443 | 7.3115 |

Business 2018 Tax Rates - Resource-based Communities (by rate)

| | Municipality | Population (BC Stats) | Business Tax Rate |
|----------|----------------------|-----------------------|-------------------|
| 1 | Prince Rupert | 10,713 | 25.2801 |
| 2 | Powell River | 13,476 | 18.5802 |
| 3 | Prince George | 70,316 | 17.5046 |
| 4 | Port Alberni | 15,788 | 14.6073 |
| 5 | Fort St. John | 20,363 | 13.6758 |
| 6 | Kamloops | 92,317 | 13.2100 |
| 7 | Nanaimo | 94,743 | 12.9391 |
| 8 | North Cowichan | 30,616 | 9.1829 |
| 9 | Mackenzie | 3,443 | 7.3115 |

Analysis - Cash Operating Surplus

| | 2014 | 2015 | 2016 | 2017 | 2018 | Budget % (2018) |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|
| Revenue (excluding Capital Revenue, Requisitions) | | | | | | |
| Municipal Taxes | 26,263,577 | 29,483,277 | 31,973,798 | 31,858,191 | 31,714,481 | 52.35% |
| Grants in lieu of taxes | 387,023 | 397,497 | 395,488 | 463,696 | 457,499 | 0.76% |
| Services provided to other governments | 749,828 | 701,222 | 751,628 | 723,189 | 489,318 | 0.81% |
| Sale of services | 10,882,667 | 11,303,466 | 10,866,398 | 12,172,506 | 11,855,089 | 19.57% |
| Other revenue from own sources | 6,727,520 | 6,162,178 | 7,562,756 | 7,876,894 | 8,000,708 | 13.21% |
| Government transfers (operating only) | 3,145,757 | 3,516,959 | 3,448,700 | 3,202,607 | 3,893,520 | 6.43% |
| Return on investment | 834,528 | 1,068,734 | 1,448,430 | 1,710,706 | 2,929,034 | 4.84% |
| Transfers in | 1,429,326 | 1,144,963 | 602,724 | 754,995 | 614,379 | 1.01% |
| Actuarial adjustments | 422,257 | 507,596 | 583,513 | 603,566 | 539,786 | 0.89% |
| Sale of Assets | 20,393 | 146,895 | - | 45,897 | 8,264 | 0.01% |
| Developer contributions | 8,764,376 | 10,395,398 | 9,094,692 | 2,539,085 | 74,835 | 0.12% |
| | 59,627,252 | 64,828,185 | 66,728,127 | 61,951,332 | 60,576,913 | 100% |
| Expenses (excluding Capital Expenditures, Requisitions, Depreciation) | | | | | | |
| Salaries, wages and employee benefits | 19,080,499 | 20,346,324 | 21,455,791 | 23,403,776 | 23,712,573 | 40.07% |
| Contracted and general services | 13,533,125 | 12,884,384 | 13,448,706 | 15,081,438 | 15,228,256 | 25.73% |
| Materials, goods and supplies | 3,396,019 | 3,533,748 | 4,076,832 | 3,664,069 | 4,216,161 | 7.12% |
| Utilities | 2,128,640 | 2,002,509 | 2,159,869 | 2,250,167 | 2,074,226 | 3.50% |
| Other expenses | 1,931,073 | 2,137,927 | 1,592,328 | 1,488,420 | 1,739,128 | 2.94% |
| Interest and Bank charges | 2,187,789 | 2,183,156 | 2,249,128 | 2,143,173 | 1,506,028 | 2.54% |
| Principal on Long-Term Debt and Actuarial Adjustments | 2,059,227 | 2,261,904 | 2,441,555 | 2,114,235 | 2,019,279 | 3.41% |
| Transfers out (to operating and DCC reserves) | 13,867,652 | 10,965,593 | 10,446,273 | 11,062,502 | 8,687,234 | 14.68% |
| | 58,184,024 | 56,315,545 | 57,870,482 | 61,207,780 | 59,182,885 | 100% |
| Net Cash Before Reserve Transfers | 1,443,228 | 8,512,640 | 8,857,645 | 743,552 | 1,394,028 | |
| Add Transfer To/From Accounts not Listed in Questica | | | | | | |
| Transfer to Operating Reserves from Surplus | - | - | - | 1,000,000 | 1,000,000 | |
| CARIP Grant Revenue not Transferred into Reserve | - | - | - | - | (125,771) | |
| Record Reserve Transfers from Current Year Surplus | | | | | | |
| Transfer to Emergency Reserve | (163,164) | (267,159) | (19,363) | - | - | |
| Transfer to Contingency Reserve | (163,164) | - | - | - | - | |
| Transfer to RCMP Reserve | (18,286) | (53,340) | (32,311) | - | - | |
| Transfer to Human Resources Reserve | (21,857) | (38,316) | (20,285) | - | - | |
| Transfer to Green Initiative Fund (CARIP) Reserve | (170,195) | (175,226) | (166,077) | - | - | |
| Transfer to Energy Literacy | (25,000) | (25,000) | - | - | - | |
| Transfer to Transit Reserve | 61,577 | - | - | - | - | |
| Transfer from Solid Waste Disposal | (17,117) | - | - | - | - | |
| Transfer to Water Reserve | - | (2,800,271) | (2,777,384) | - | - | |
| Transfer to Sewer Reserve | - | (1,913,176) | (1,476,834) | - | - | |
| Actual Cash Surplus (Deficit) | 802,868 | 3,240,152 | 4,365,391 | 1,743,552 | 2,268,257 | |
| Equivalent tax %* | 2.73% | 11.00% | 14.82% | 5.92% | 7.70% | |

*Note: 1% tax increase equals \$294,506

Staffing Formula - New Capital Factor

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Departments that Service Capital Assets | | | | | | | |
| Grounds | 11.21 | 10.15 | 10.95 | 10.73 | 11.01 | 10.89 | 10.89 |
| Civic Buildings | 2.89 | 3.27 | 2.62 | 3.11 | 2.96 | 2.94 | 2.94 |
| Facilities - Other | 2.21 | 2.50 | 2.60 | 2.52 | 2.40 | 2.43 | 2.43 |
| Engineering | 7.54 | 7.50 | 5.06 | 4.90 | 5.10 | 5.10 | 5.10 |
| Roads | 19.99 | 18.35 | 19.47 | 19.88 | 20.08 | 21.39 | 21.39 |
| Sewer Maintenance | 2.52 | 2.11 | 2.21 | 2.00 | 2.35 | 4.56 | 4.56 |
| Sewer Servicing | 1.81 | 1.57 | 1.19 | 0.93 | 1.31 | 0.88 | 0.88 |
| Water Maintenance | 7.88 | 6.91 | 7.21 | 6.92 | 8.12 | 7.75 | 7.75 |
| Water Servicing | 1.66 | 1.38 | 1.26 | 1.11 | 1.11 | 0.49 | 0.49 |
| Total | 57.71 | 53.74 | 52.57 | 52.10 | 54.44 | 56.43 | 56.43 |

* Numbers represent Full-time Equivalent Employees (FTE)

$$54.44 / \$539,615,093 = 0.0000001008867$$

Note: 54.44 FTE as at January 1, 2018 to service \$539,615,093 in Capital Assets as at December 31, 2017

| New Capital | Factor | FTE |
|-------------|-----------------|------|
| 1,000,000 | 0.0000001008867 | 0.10 |
| 5,000,000 | 0.0000001008867 | 0.50 |
| 10,000,000 | 0.0000001008867 | 1.01 |
| 15,000,000 | 0.0000001008867 | 1.51 |
| 20,000,000 | 0.0000001008867 | 2.02 |

Annual Grant Revenue

| | 2015 | 2016 | 2017 | 2018 | Use |
|---|------------|------------|------------|------------|---|
| Capital Grants | | | | | |
| Peace River Agreement | 22,373,886 | 23,976,174 | 24,850,893 | 23,915,957 | To offset current year capital projects, with the remaining amounts being transferred to their perspective reserves. |
| Federal Gas Tax | 809,907 | 838,509 | 855,695 | 884,892 | For capital projects specific to trails, boulevards, or bike paths that meet criteria set out by the province. Unused funds are transferred into the Gas Tax Reserve. |
| | 23,183,793 | 26,332,183 | 26,469,741 | 25,239,564 | |
| Operating Grants | | | | | |
| Small Community Grant | 128,156 | 118,681 | - | 109,003 | Offsets operating expenses which then factors into the surplus. May not qualify for in future years |
| Traffic Fine Grant | 363,284 | 326,713 | 278,550 | 301,183 | Used to offset the RCMP operations. |
| Regional Fire Protection | 616,303 | 854,351 | 662,300 | 674,300 | Used to offset Fire Services operating costs. Per Council Policy No. 120/16 used to offset operating costs of the Pomeroy Sport Centre. |
| Gaming Grant | 956,089 | 756,551 | 885,994 | 900,982 | Funds above \$750,000 is transferred into community foundation reserves. |
| Carbon Tax | 86,642 | 95,927 | 101,052 | 101,000 | Used to offset operating expenses for carbon tax paid on fuel, natural gas and propane. |
| Atco Agreement | - | 488,000 | 586,000 | 586,000 | Offset Fire Services operating expenses (Under "Other Revenue from own Sources"). |
| Aecon-Flatiron-Dragod (AFDE) | - | - | - | 85,000 | Offset Fire Services operating expenses (Under "Other Revenue from own Sources"). |
| | 2,150,474 | 2,640,223 | 2,803,743 | 3,408,753 | |
| <i>**Atco agreement funds are recorded under section 5 - Other Revenue from own sources</i> | | | | | |

Debt Limit Calculation

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|
| Total Debt Limit | | | | | |
| Statutory Limit | | | | | |
| Total Revenue | \$79,059,523 | \$92,548,924 | \$91,225,772 | \$87,253,242 | \$88,916,977 |
| Conditional Grants | (\$2,939,793) | (\$3,390,548) | (\$2,651,242) | (\$3,994,139) | (\$4,542,828) |
| Limit on Class 4 Industrial Properties | (\$11,402,043) | (\$5,349,243) | (\$3,089,358) | (\$3,300,300) | (\$3,300,300) |
| Developers' Contributions | (\$8,936,128) | (\$11,573,961) | (\$9,094,692) | (\$2,652,994) | (\$209,941) |
| Actuarial Adjustments | (\$422,257) | (\$507,596) | (\$583,513) | (\$603,567) | (\$539,786) |
| Gain on Disposal of Assets | (\$535,124) | (\$4,428,888) | (\$2,062,327) | (\$519,798) | (\$31,664) |
| Eligible Annual Revenue | \$54,824,178 | \$67,298,688 | \$73,744,640 | \$76,182,444 | \$80,292,458 |
| Total Debt Allowed (1.5x Annual Revenue) | \$82,236,267 | \$100,948,032 | \$110,616,960 | \$114,273,666 | \$120,438,687 |
| Debt Limit Remaining | | | | | |
| Net Debt at Year End | \$37,258,520 | \$39,872,219 | \$37,430,664 | \$37,526,454 | \$35,507,175 |
| Debt Capacity Available | \$44,977,747 | \$61,075,813 | \$73,186,296 | \$76,747,212 | \$84,931,512 |
| Debt Limit Used | 45% | 39% | 34% | 33% | 29% |

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|
| Debt Service Limit | | | | | |
| Statutory Limit | | | | | |
| Eligible Annual Revenue | \$54,824,178 | \$67,298,688 | \$73,744,640 | \$76,182,444 | \$80,292,458 |
| Debt Servicing Limit (25% of Revenue) | \$13,706,045 | \$16,824,672 | \$18,436,160 | \$19,045,611 | \$20,073,115 |
| Debt Limit Remaining | | | | | |
| Net Debt Servicing Costs | \$5,689,903 | \$5,245,865 | \$4,531,158 | \$4,945,987 | \$3,717,541 |
| Debt Servicing Limit Remaining | \$8,016,142 | \$11,578,807 | \$13,905,002 | \$14,099,624 | \$16,355,574 |
| Debt Servicing Limit Used | 42% | 31% | 25% | 26% | 19% |

Reserve Segmentation

Capital Reserves

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Reserves (C1 - C4 Projects) | | | | | |
| General Infrastructure Fund | 12,687,960 | 18,283,780 | 22,275,088 | 24,767,399 | 28,556,672 |
| Facility Upgrading Reserve | 3,183,761 | 5,360,820 | 6,780,048 | 8,090,110 | 11,792,576 |
| Equipment Fund | 6,771,071 | 7,039,773 | 7,801,661 | 7,941,847 | 8,960,709 |
| Growth Infrastructure Reserve | - | - | 10,000,000 | 10,000,000 | 8,668,947 |
| PRA Reserves (10% for future projects) | - | - | 3,894,211 | 4,894,211 | 5,999,432 |
| Community Works (Gas Tax) Fund | 2,223,848 | 1,122,251 | 1,519,425 | 1,069,744 | 290,904 |
| Transit Reserve | 55,063 | 17,248 | 17,248 | 175,500 | 277,211 |
| | \$24,921,703 | \$31,823,871 | \$52,287,682 | \$56,938,811 | \$64,546,451 |
| Percent growth | - | 27.70% | 64.30% | 8.90% | 13.36% |
| Utilities Capital Reserves | | | | | |
| Future Capital Expenditures - Water | 5,426,537 | 7,774,978 | 9,196,589 | 11,028,573 | 13,836,066 |
| Future Capital Expenditures - Sewer | 1,707,000 | 3,754,689 | 5,225,491 | 3,624,925 | 3,851,026 |
| | \$7,133,538 | \$11,529,666 | \$14,422,080 | \$14,653,498 | \$17,687,092 |
| Percent growth | - | 61.63% | 25.09% | 1.60% | 20.70% |
| Statutory or Regulatory Reserves | | | | | |
| Development Cost Charges - Sewer | 1,327,794 | 2,125,310 | 2,312,537 | 2,446,425 | 2,632,289 |
| Development Cost Charges - Water | 1,185,349 | 1,915,427 | 2,079,756 | 2,197,491 | 2,360,728 |
| Sale of City Owned Property | 431,118 | 2,877,129 | 274,158 | 283,774 | 289,844 |
| Parking Reserve | 64,216 | 65,247 | 66,541 | 67,746 | 69,305 |
| Parks Reserve | 40,637 | 41,290 | 42,109 | 42,871 | 43,793 |
| | \$3,049,114 | \$7,024,403 | \$4,775,101 | \$5,038,307 | \$5,395,959 |
| Percent growth | - | 130.38% | (32.02%) | 5.51% | 7.10% |
| Total Capital Reserves | \$35,104,355 | \$50,377,940 | \$71,484,863 | \$76,630,616 | \$87,629,502 |
| Percent growth | - | 43.51% | 41.90% | 7.20% | 14.35% |

Operating Reserves

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Contingency Stabilization Reserves | | | | | |
| Tax Stabilization Reserve | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Contingency Account Reserve | 1,132,936 | 1,400,095 | 1,419,458 | 1,437,444 | 1,437,444 |
| Emergency Account Reserve | 781,980 | 1,049,139 | 1,068,502 | 1,086,488 | 1,086,488 |
| RCMP Reserve | 530,340 | 583,680 | 615,991 | 542,751 | 624,151 |
| Human Resources Account Reserve | 512,356 | 550,672 | 570,957 | 594,529 | 594,529 |
| Snow Removal Reserve | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Assessment Appeal Reserve | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 |
| Insurance Deductible | 159,525 | 162,088 | 165,301 | 168,294 | 171,912 |
| Election Account Reserve | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | \$6,979,137 | \$7,607,674 | \$7,702,208 | \$7,691,506 | \$7,776,524 |
| Percent of Operating Budget | 8.83% | 8.22% | 8.44% | 8.82% | 8.75% |
| Other Reserves | | | | | |
| Green Initiative Fund (CARIP) | 393,592 | 568,818 | 753,954 | 843,170 | 843,170 |
| Pomeroy Sports Centre Sponsorship Reserve | 450,801 | 420,966 | 564,983 | 690,133 | 841,115 |
| Reserve - Solid Waste | 112,038 | (33,005) | (32,351) | 111,341 | 207,451 |
| Energy Literacy | 50,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | \$1,006,431 | \$1,031,779 | \$1,361,586 | \$1,719,644 | \$1,966,736 |
| Percent growth | - | 2.52% | 31.96% | 26.30% | 14.37% |
| Statutory or Regulatory Reserves | | | | | |
| New Cemetery Care fund | 188,793 | 203,629 | 212,131 | 212,131 | 222,246 |
| Old Cemetery Care Fund | 57,950 | 59,910 | 61,224 | 61,304 | 61,589 |
| Cemetery Columbarium | 2,360 | 2,398 | 2,446 | 2,490 | 2,544 |
| | \$249,103 | \$265,937 | \$275,801 | \$275,925 | \$286,379 |
| Total Operating Reserves | 8,234,671 | 8,905,389 | 9,339,595 | 9,687,075 | 10,029,639 |
| Percent growth | - | 8.15% | 4.88% | 3.72% | 3.54% |
| Total Reserves | \$43,339,026 | \$59,283,329 | \$80,824,458 | \$86,317,691 | \$97,659,141 |
| Percent growth | - | 36.79% | 36.34% | 6.80% | 13.14% |



Permissive Property Tax Exemptions

| Owner | Municipal Tax | School | Hospital | PRRD | PRRD Improvement | Municipal Finance Auth. | BC Assessment Auth. | Transit | Total |
|--|---------------|----------|----------|--------|------------------|-------------------------|---------------------|----------|-----------|
| Roman Catholic Episcopal Corporation of Prince Rupert | 906.54 | 410.88 | 111.96 | 31.01 | 106.93 | 0.04 | 7.25 | 45.66 | 1,620.26 |
| Roman Catholic Episcopal Corporation of Prince Rupert | 26,339.59 | 7,126.20 | 2,832.57 | 784.65 | - | 0.96 | 208.39 | 1,155.41 | 38,447.78 |
| Roman Catholic Episcopal Corporation of Prince Rupert | 18,881.72 | 4,238.90 | 1,106.35 | 306.49 | 1,165.44 | 0.37 | 71.69 | 451.17 | 26,222.13 |
| Fort St. John Christian and Missionary Alliance | 1,709.48 | 462.50 | 183.84 | 50.93 | - | 0.06 | 13.53 | 74.99 | 2,495.31 |
| Fort St. John Christian and Missionary Alliance | 5,143.04 | 1,154.60 | 301.35 | 83.48 | 154.00 | 0.10 | 19.53 | 122.89 | 6,978.99 |
| Guru Nanak Sikh Temple and Cultural Society | 2,137.53 | 578.31 | 229.87 | 63.68 | 5.44 | 0.08 | 16.91 | 93.76 | 3,125.58 |
| Guru Nanak Sikh Temple and Cultural Society | 2,092.40 | 566.10 | 225.02 | 62.33 | - | 0.08 | 16.55 | 91.78 | 3,054.26 |
| Guru Nanak Sikh Temple and Cultural Society | 2,092.40 | 566.10 | 225.02 | 62.33 | - | 0.08 | 16.55 | 91.78 | 3,054.26 |
| Guru Nanak Sikh Temple and Cultural Society | 3,804.01 | 853.99 | 222.89 | 61.75 | 64.76 | 0.07 | 14.44 | 90.89 | 5,112.81 |
| BC Corporation of the Seventh Day Adventist Church | 3,823.47 | 858.36 | 224.03 | 62.06 | 33.76 | 0.07 | 14.52 | 91.36 | 5,107.64 |
| Calvary Baptist Church (Baptist Union of Western Canada) | 1,249.90 | 280.60 | 73.24 | 20.29 | - | 0.02 | 4.75 | 29.87 | 1,658.66 |
| Trustees of the Congregation of Fort St. John Presbyterian Church | 5,624.56 | 1,262.70 | 329.56 | 91.30 | - | 0.11 | 21.36 | 134.40 | 7,463.98 |
| Peace Lutheran Church | 3,247.70 | 729.10 | 190.30 | 52.72 | - | 0.06 | 12.33 | 77.60 | 4,309.81 |
| BC Conference of Mennonite Brethren Church | 3,576.56 | 802.93 | 209.56 | 58.06 | 174.85 | 0.07 | 13.58 | 85.46 | 4,921.07 |
| Peace View Congregation of Jehovah's Witness of FSJ | 1,955.79 | 439.07 | 114.60 | 31.75 | 8.68 | 0.04 | 7.43 | 46.73 | 2,604.08 |
| President of the Lethbridge Stake of the Church of Jesus Christ of Latter Day Saints | 6,581.45 | 1,477.52 | 385.63 | 106.83 | 375.93 | 0.13 | 24.99 | 157.26 | 9,109.74 |
| Evangelical Free Church of Fort St. John | 3,293.80 | 739.45 | 193.00 | 53.47 | 165.44 | 0.06 | 12.51 | 78.70 | 4,536.42 |
| Salvation Army | 14,017.70 | 3,792.50 | 1,507.47 | 417.59 | 1,334.48 | 0.51 | 110.91 | 614.90 | 21,796.04 |
| Fort St. John Association for Community Living | 10,434.64 | 2,823.10 | 1,122.14 | 310.85 | 787.51 | 0.38 | 82.56 | 457.72 | 16,018.89 |
| Fort St. John Association for Community Living | 1,934.60 | 989.41 | 269.59 | 74.69 | 34.36 | 0.09 | 17.47 | 109.94 | 3,430.15 |
| Fort St. John Association for Community Living | 1,851.96 | 839.38 | 228.71 | 63.36 | 175.52 | 0.08 | 14.82 | 93.27 | 3,267.11 |
| Fort St. John Friendship Society | 11,077.40 | 2,997.00 | 1,191.27 | 329.99 | 209.23 | 0.41 | 87.64 | 485.92 | 16,378.86 |
| Child Development Centre Society | 1,033.89 | 279.72 | 111.18 | 30.80 | - | 0.04 | 8.18 | 45.35 | 1,509.17 |
| Child Development Centre Society | 33,511.72 | 7,523.30 | 1,963.58 | 543.97 | 2,199.75 | 0.65 | 127.24 | 800.74 | 46,670.96 |
| Fort St. John Senior Citizens Association | 14,332.24 | 3,877.60 | 1,541.29 | 426.96 | 263.60 | 0.52 | 113.39 | 628.70 | 21,184.30 |
| North Peace Seniors Housing Society | 6,236.41 | 2,826.58 | 770.18 | 213.36 | 570.95 | 0.26 | 49.91 | 314.08 | 10,981.73 |
| North Peace Seniors Housing Society | 6,017.67 | 2,727.44 | 743.17 | 205.88 | 598.53 | 0.25 | 48.16 | 303.06 | 10,644.15 |
| North Peace Seniors Housing Society | 15,224.03 | 6,900.11 | 1,880.14 | 520.85 | 1,402.16 | 0.63 | 121.83 | 766.71 | 26,816.46 |
| North Peace Seniors Housing Society | 13,556.77 | 6,144.45 | 1,674.24 | 463.81 | 1,320.12 | 0.56 | 108.49 | 682.75 | 23,951.18 |

| Owner | Municipal Tax | School | Hospital | PRRD | PRRD Improvement | Municipal Finance Auth. | BC Assessment Auth. | Transit | Total |
|---|-------------------|-------------------|------------------|------------------|------------------|-------------------------|---------------------|------------------|-------------------|
| North Peace Historical Society | 38,552.08 | 10,430.30 | 4,145.90 | 1,148.46 | 1,504.17 | 1.41 | 305.02 | 1,691.12 | 57,778.46 |
| Society for the Prevention of Cruelty to Animals | 6,660.11 | 1,801.90 | 716.23 | 198.40 | 502.49 | 0.24 | 52.69 | 292.15 | 10,224.23 |
| Board of School Trustees (Totem Preschool Lease) | 11,452.04 | 5,190.50 | 1,414.31 | 391.80 | 49.09 | 0.47 | 91.65 | 576.75 | 19,166.62 |
| New Totem Archery Club Society [City of Fort St. John] | 15,610.46 | 3,504.51 | 914.68 | 253.39 | 13.92 | 0.30 | 59.27 | 373.00 | 20,729.54 |
| Fort St. John MotoX Society | 7,847.75 | 1,761.80 | 459.83 | 127.39 | - | 0.15 | 29.80 | 187.52 | 10,414.23 |
| Abbeyfield Houses of FSJ | 5,351.74 | 2,425.61 | 660.93 | 183.10 | 515.14 | 0.22 | 42.83 | 269.52 | 9,449.09 |
| Royal Canadian Legion - 81.6% exemption | 4,759.18 | 1,287.60 | 511.80 | 141.78 | 469.54 | 0.17 | 37.65 | 208.77 | 7,416.49 |
| Royal Canadian Legion | 7,960.44 | 1,787.10 | 466.43 | 129.22 | 425.69 | 0.16 | 30.23 | 190.21 | 10,989.47 |
| Royal Canadian Legion | 1,449.63 | 392.20 | 155.89 | 43.18 | - | 0.05 | 11.47 | 63.59 | 2,116.03 |
| Royal Canadian Legion | 2,912.95 | 788.10 | 313.26 | 86.78 | - | 0.11 | 23.05 | 127.78 | 4,252.01 |
| FSJ Women's Resource Society - 81% exemption | 3,559.81 | 963.11 | 382.82 | 106.05 | 276.45 | 0.13 | 28.16 | 156.15 | 5,472.69 |
| United Pentecostal Church of British Columbia | 2,858.38 | 641.70 | 167.48 | 46.40 | - | 0.06 | 10.85 | 68.30 | 3,793.17 |
| North Peace Community Resources Society - 50% exemption | 14,455.32 | 3,910.90 | 1,554.53 | 430.62 | 1,428.38 | 0.53 | 114.37 | 634.09 | 22,528.75 |
| Evangel Chapel Society - 76% exemption for land and improvements | 8,380.49 | 1,881.40 | 491.05 | 136.03 | 398.12 | 0.16 | 31.82 | 200.25 | 11,519.32 |
| Christian Life Centre | 56,016.08 | 15,155.20 | 6,023.99 | 1,668.71 | 6,403.83 | 2.05 | 443.19 | 2,457.19 | 88,170.23 |
| City of Fort St. John (North Peace Cultural Society Mgmt Agreement) | 62,170.19 | 16,820.20 | 6,685.80 | 1,852.04 | 5,349.43 | 2.27 | 491.88 | 2,727.15 | 96,098.96 |
| City of Fort St. John (North Peace Cultural Society Mgmt Agreement) | 2,160.78 | 584.60 | 232.37 | 64.37 | - | 0.08 | 17.10 | 94.78 | 3,154.08 |
| City of Fort St. John (Fort St. John Curling Club Mgmt Agreement) | 23,727.51 | 6,419.50 | 2,551.66 | 706.84 | 1,064.29 | 0.87 | 187.73 | 1,040.83 | 35,699.22 |
| Passivhaus (City of Fort St. John) | 612.46 | 277.59 | 75.64 | 20.95 | - | 0.03 | 4.90 | 30.84 | 1,022.41 |
| North Peace Light Horse Association | 3,254.84 | 880.60 | 350.03 | 96.96 | 392.11 | 0.12 | 25.75 | 142.78 | 5,143.18 |
| North Peace Light Horse Association | 9,210.34 | 2,067.70 | 539.67 | 149.50 | - | 0.18 | 34.97 | 220.08 | 12,222.44 |
| Pinnacle Capital Corporation (Canadian Red Cross Lease Agreement) for 1/2 of Strata Lot | 4,575.92 | 1,238.02 | 492.10 | 136.32 | 533.79 | 0.17 | 36.20 | 200.73 | 7,213.24 |
| Industrial Surplus Supplies Ltd. (North Peace Gymnastics Association Lease Agreement) | 13,224.50 | 3,577.90 | 1,422.17 | 393.96 | 634.29 | 0.48 | 104.63 | 580.10 | 19,938.03 |
| Total Permissive Tax Exemptions | 528,451.96 | 148,055.94 | 50,890.33 | 14,097.46 | 31,112.14 | 17.19 | 3,602.11 | 20,756.52 | 796,983.65 |





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