



CITY OF  
PRINCE GEORGE

# 2018 ANNUAL REPORT



## City of Prince George

2018 Annual Report for the year ending December 31, 2018

The Annual Report is prepared by the External Relations and Finance Departments of the City of Prince George, in cooperation with other City departments and its two controlled entities: the Prince George Public Library and Tourism Prince George.

The Annual Report is compiled in accordance with Sections 98 and 99 of the Community Charter.

Prince George, British Columbia, Canada

Walking along the shore of the Nechako River at Cottonwood Island Nature Park



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Cover Photo: The opening of the Lheidli T'enneh Memorial Park Pavilion  
– June 21, 2018

# MESSAGE FROM THE MAYOR



Prince George is undergoing a multi-year period of civic and private sector development unlike anything it has seen in years. Our community is seeing unprecedented commercial development, single family and multi family housing starts throughout the city – with the private sector driving the majority of those investments. It's evident that the economy is growing which shows investor confidence in our city.

Prince George's boundaries are expansive and construction is happening all around our city. Superimpose a map of Prince George (318 km<sup>2</sup>) on top of other cities in BC, such as Kamloops (297 km<sup>2</sup>), Kelowna (211 km<sup>2</sup>), Nanaimo (91 km<sup>2</sup>), or Victoria (19 km<sup>2</sup>) and you will begin to see an issue that has been faced by Prince George City Councils for decades: Prince George has a large land mass, and compared to the above cities, Prince George has a smaller population. This translates to fewer people paying for more infrastructure. In fact, Prince George has three billion dollars' worth of infrastructure and much of it was installed in the 1960s and 1970s, which means it is getting old, and some of it is in need of repairs or replacement.

Given this, it is a priority of Council and city councils across North America, to strategically invest in civic infrastructure. This priority furthers our vision of a prosperous, sustainable, safe, and vibrant Prince George in which we all want to live.

As our community grows, changes, and develops, the City is investing in services and infrastructure. Citywide, work is underway on a variety of public and private sector projects including the construction of a new state-of-the-art fire hall (to replace Fire Hall #1), a new pool downtown (to replace the Four Seasons), a new hotel, the development of downtown student housing, and the construction of a large-scale residential condominium development and underground parkade across from City Hall. An extension of the downtown renewable energy system to the new parkade is also being added.

Given the influx of development in the downtown, through 2019 and into 2020, City administration is developing a new Downtown Civic Core Plan. This plan will consider the role of civic facilities and services as part of a vibrant downtown and offer opportunities to upgrade our aging downtown infrastructure. Working with local contractors, the City has replaced and rerouted the storm water piping system, and upgraded and rerouted the sanitary sewer system.

Across Prince George, Council's investments in infrastructure such as roads, sidewalks, water, and sewer are paying dividends to our residents. All of this is necessary work that improves safety and increases reliability in our infrastructure in the long-term.

Through these investments, we are making our community as great as it can be - we are a strong and vibrant city and simply a place that people want to call home.

On behalf of Council, I would like to thank City staff for their continued dedication to the work they do on behalf of residents. We would also like to thank residents for their patience and understanding while the many developments and other projects take place downtown and across the city to make Prince George an even better place to live.

Mayor **Lyn Hall**



From left to right:

Councillor [Brian Skakun](#), Councillor [Cori Ramsay](#), Councillor [Terri McConnachie](#), Councillor [Kyle Sampson](#), Mayor [Lyn Hall](#), Councillor [Garth Frizzell](#), Councillor [Frank Everitt](#), Councillor [Murry Krause](#), Councillor [Susan Scott](#)



# MESSAGE FROM THE CITY MANAGER



On behalf of the senior leadership team, congratulations and thanks to staff for another year of excellence, hard work, and dedication to serving the people of Prince George.

Of particular note, staff once again showed their ingenuity and compassion for their fellow British Columbians by helping to receive and welcome evacuees from other areas of the province during yet another recording-breaking wildfire season. In total, more than 3,000 evacuees registered at the City's Emergency Reception Centre in 2018. The City also had to activate its Emergency Operations Centre in May when spring flooding threatened homes and properties. Thank you to staff and volunteers for your incredible efforts.

City staff also organized a General Local Election, which saw the re-election of Mayor Hall and two new members joining the Council team. Thank you to staff for once again carrying out a vitally important component of any democracy. Congratulations to Mayor Hall and Councillors Everitt, Frizzell, Krause, McConnachie, Ramsay, Sampson, Scott, and Skakun – we look forward to working with you. Councillors Koehler and Merrick chose not to run for re-election – thank you both very much for your years of service to the community.

According to Statistics Canada, February 2018 was the snowiest February since 1979. The City received about 86.8 centimetres (nearly three feet) of snow and 66.9 centimetres (more than two feet) of that fell within a one-week period between February 2nd and February 9th. City Crews cleared roughly 500 dump truck loads of snow per day from the streets to clear windrows. In total, more than 13,000 truckloads of snow were hauled to City snow disposal facilities during the month of February. That is enough snow to fill the CN Centre four times. Congratulations and thanks to crews for carrying on this incredible work, year in and year out.

In 2018, the City launched a pilot project downtown to assist with public safety, cleanliness, and security in the area. The new Bylaw Compliance Assistants are responsible for proactively monitoring and responding to concerns of downtown safety and cleanliness, such as homeless camps. This crew has already dealt with thousands of issues, the vast majority of which have involved the removal of

illegal camping in public or private places. They have also assisted with the removal of garbage and worked to connect people requiring assistance to outreach services. This year, Council opted to make this effective program permanent. Congratulations, and thanks to the whole team in Bylaw Services.

Implementation of the City's five-year Playground Plan continued in 2018 with the installation of six, brand-new playgrounds. It's all part of a plan to replace 25 of the City playgrounds with new equipment that is compliant with the Canadian Standards Association.

And Masich Place Stadium opened, giving Prince George sports teams, fans, and fitness enthusiasts a lot to cheer about. The project involved the installation of the first outdoor synthetic field in Northern BC, and will benefit local and regional sports teams, athletic clubs and associations, and fitness enthusiasts for years to come. Well done, Parks staff!

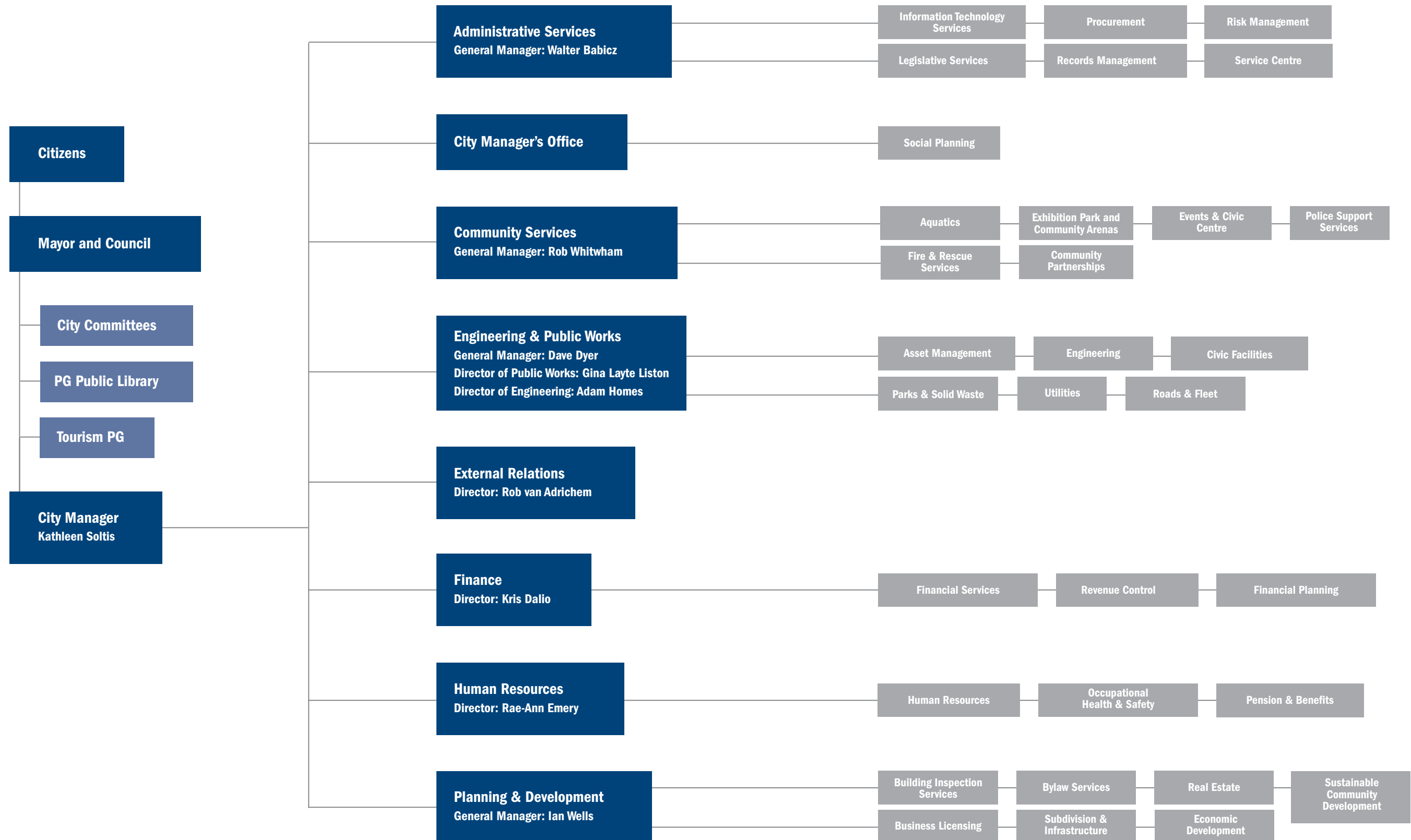
These were just a few of the many accomplishments of staff in 2018, and 2019 appears to be off to an equally ambitious start. I am looking forward to seeing all we will be achieving together under the guidance of the new Council. We are especially eager to support Council's priority regarding infrastructure renewal. Compiling and providing comprehensive asset management information will assist Administration and Council to make infrastructure investment decisions that will contribute to Prince George's long-term sustainability. In fact, this annual report is an important part of quantifying our infrastructure assets for residents and showing how reinvestment is part of our workplan and Council's priorities.

Thanks, everyone, for the role you played in the City's 2018 accomplishments; I'm very much looking forward to working with you to achieve a positive and productive 2019!

**Kathleen Soltis**  
City Manager



# ORGANIZATIONAL STRUCTURE





# STRATEGIC FRAMEWORK

Over the last decade, planning at the City of Prince George has been based on an integrated community sustainability plan. Known as myPG, this plan was completed in 2010 after significant public input. It was incorporated into a strategic framework the following year.

## Vision

**The myPG plan for a sustainable and prosperous Prince George created a vision for Prince George in 2040:**

**“As BC’s northern capital, Prince George is a model for sustainable Canadian cities. The local environment is healthy, supporting a robust economy and enviable quality of life for residents. Everyone has housing they can afford, good food on the table, and a strong, supportive network of friends and co-workers. Built on regional assets, the economy is strong and stable. A vibrant downtown, great community, affordable lifestyle, and spectacular natural setting are Prince George’s greatest strengths.”**

## Organization

Building on this vision, myPG was organized around four pillars: social development, the environment, economic development, and City government. Starting with this Annual Report, the City is building off the myPG pillars and refining the description of each of them as follows:

- **Social Health and Well-Being**
- **Environmental Leadership and Climate Action**
- **Economic Growth and Development**
- **City Government and Infrastructure**

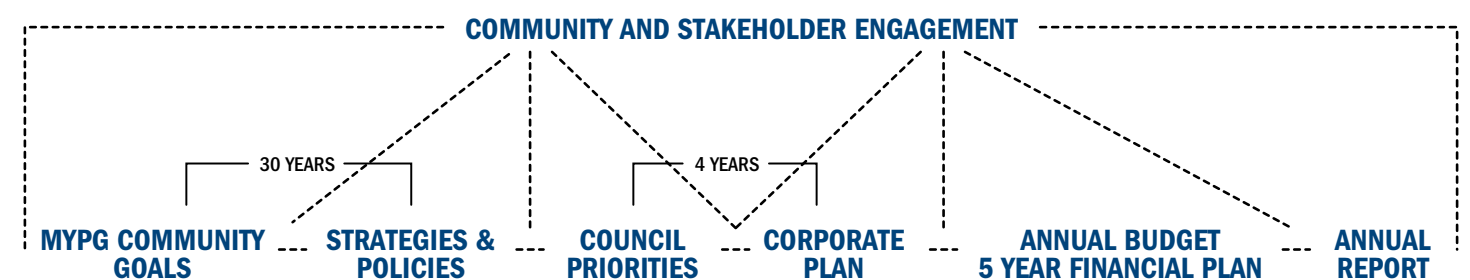
The annual report explores each of these pillars and highlights the Council focus areas, priorities, recent actions, and measures associated with each of them.

Council has identified that some items can’t be assigned to a single pillar, however, and has identified three overarching themes that transcend the pillars. These themes, in fact, contribute to all of the pillars and comprise broad Council priorities:

**Downtown vitality:** this relates to multiple activities the City is leading throughout the downtown in order to enhance safety and walkability, increase housing and health services, add recreation and culture services such as the new pool, and update plans for the area around City Hall.

**Relationship-building:** this builds on efforts to improve connections between the City and other governments (including First Nations), public agencies, local and regional organizations, businesses, and citizens in order to ensure awareness of City activities and foster increased participation and public engagement.

**Emergency preparedness:** in the wake of wildfire evacuations in 2017 and 2018, the City is improving its own emergency preparedness and updating evacuation strategies and local wildfire and flood plans, while recognizing the critical and growing role of Prince George as a regional emergency centre.





# SOCIAL HEALTH AND WELL-BEING



## myPG Goals

- Affordable, accessible housing
- Clear identity and pride
- Cultural richness
- Equity and inclusion
- Health and wellness
- Safe environment
- Supportive and engaged community

## Council Focus Areas

- Support and promote initiatives that facilitate healthy and active living
- Collaborate with local organizations and partners to enhance quality of life, cultural vitality, local heritage, and inter-cultural understanding
- Celebrate community successes in order to foster community pride
- Make Prince George accessible and enjoyable for everyone, regardless of their age or ability
- Enhance safety and security throughout Prince George with a focus on downtown
- Support initiatives that provide access to safe housing, healthy food, and community services

## 2019 Workplan Priorities

- Determine the City's role in the implementation of a provincial poverty reduction strategy
- Collaborate with the Regional District of Fraser – Fort George and local arts and culture organizations to develop a Prince George arts and culture strategy
- Continue reconciliation initiatives aligned with the City's Reconciliation Framework
- Continue to implement the actions related to the Social Development, Age-inclusive, and Parks Strategies
- Continue with playground reinvestment, enhanced recreational facilities in Blackburn, and public access to the track at Masich Place Stadium
- Work with Northern Health and BC Housing to advance an integrated health and housing project for Prince George
- Continue to implement enhanced reporting, bylaw enforcement, clean-up, and outreach services that contribute to a clean and safe community, with a focus on downtown
- Collaborate with the Lheidli T'enneh and local cultural organizations to celebrate diverse cultures and foster intercultural understanding



## 2018 Accomplishments

On National Indigenous Peoples Day, the City and the Lheidli T'enneh officially opened a new Pavilion in Lheidli T'enneh Memorial Park that serves as a physical expression of partnership. The opening kicked off four days of cultural performances that attracted more than 2000 people. The Pavilion provides a place for events, performances, family gatherings, and picnics and was funded by the Government of Canada, the Province of BC, Northern Development Initiative Trust, and the City.

Through a Celebrate PG grant, the Immigrant and Multicultural Services Society hosted a Day of Cultures in 2018, showcasing local cultures, fashion, food, and dance. IMSS was one of 75 organizations in Prince George that received a civic grant in 2018; these grants support activities that make Prince George a fantastic place to live.

The City collaborates with School District 57, the Prince George Native Friendship Centre, and UNBC to deliver the Strengthening Families program. In 2018, the program delivered a variety of sessions, including after-school camps in six local schools, helping to connect vulnerable families to support programs in Prince George. Strengthening Families is funded by Public Safety Canada.

Masich Place Stadium re-opened after renovations that included a resurfaced track and the first outdoor synthetic field in Northern BC. Bookings immediately rose by more than 60% over what had been typical for the facility prior to the renovation.

The City added six new playgrounds in 2018 as part of a multi-year program to bring playgrounds around the City up to CSA standards for safety.

To help achieve objectives in the City's Age-Friendly Plan, the City partnered with seven community associations and Engage Sport North to launch a free Sports Discovery Try-It! Program for seniors and adults aged 40+. Funded by the Union of BC Municipalities, the program delivered programming featuring 18 sports and activities to more than 240 participants.

A Council Committee – the Select Committee on a Healthy City Framework – provided recommendations in 2018 aimed at advancing local progress related to housing, identity and pride, culture, equity and inclusion, health and wellness, safety, and community supports. The report identified areas where the City can act, advocate to other levels of Government, or facilitate with other organizations.

To support active living and utilization of local trails, the City launched a new Trail Guide in the Fall, providing useful information about 100+ kilometres of trails, including trail surfaces, distances, accessibility, and on-site amenities. The information is also available online: [princegeorge.ca/trails](https://princegeorge.ca/trails).

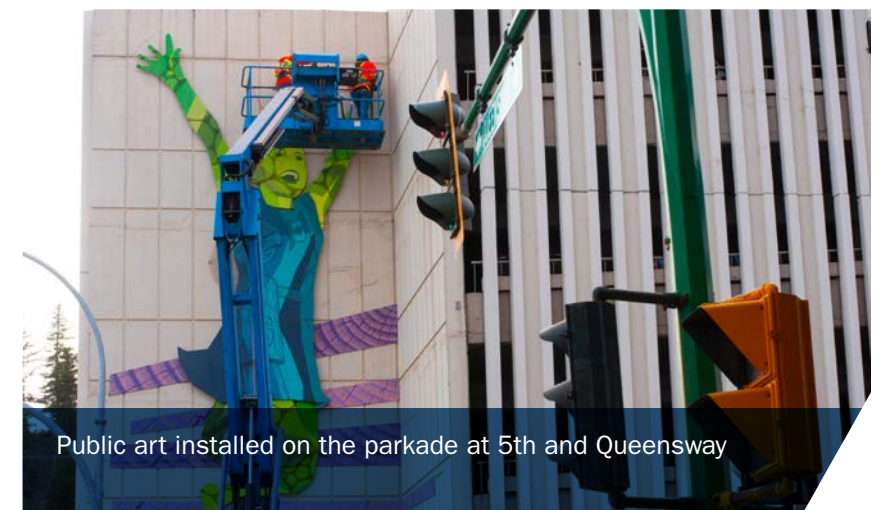
Partnering with the Baldy Hughes Therapeutic Community and Farm, the City has offered a free graffiti removal program. In 2018, more than 30 incidents of graffiti were covered, both on public and private property. The majority of requests were made by property owners.



Marcel Gagnon and members of the Lheidli T'enneh men's drum group led workshops for local school children as part of the program of activities delivered in conjunction with the opening of the Lheidli T'enneh Memorial Park Pavilion



Local athletes burst through a banner to officially re-open Masich Place Stadium



Public art installed on the parkade at 5th and Queensway





The Prince George Aquatic Centre celebrated its 20th anniversary in 2018

**Community Arenas**  
**1.23 million**  
estimated annual users/visits

## Supporting Community Groups

### Community Grants



The City provides financial support directly to community organizations through four funding programs: the myPG Community Grant, the Community Enhancement Grant, the Celebrate Prince George Community Grant, and SportPG for the hosting of tournaments and competitions.

## Prince George Public Library

The Prince George Public Library has two branches: the Bob Harkins Branch downtown and the Nechako Branch on the Hart Highway.

**Library Card Holders**  
**58,188**

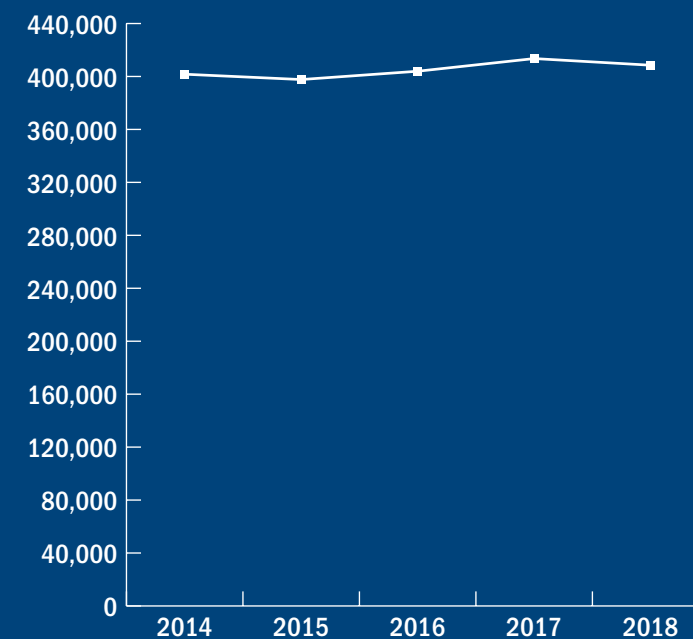
**Items loaned**  
**817,385**

**Library Visits**  
**309,145**

**An average of**  
**943 people**  
**every day the Library is open**

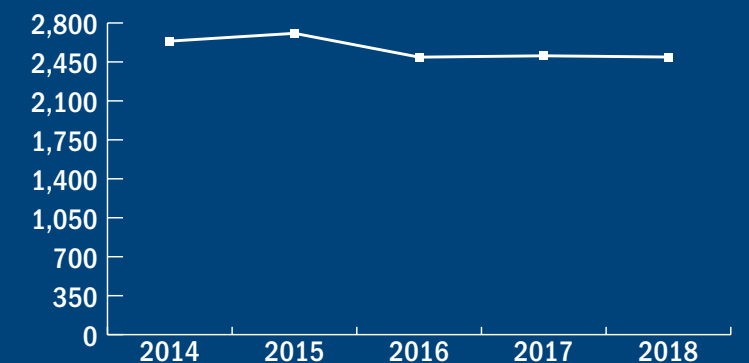
## Encouraging and Enabling Physical Activity

### Visits to the Aquatic Centre and Four Seasons Pool



### Participation in the Leisure Access Program

The goal of the Leisure Access Program is to improve quality of life and decrease the level of inactivity for low-income households, through access to publicly funded leisure services. The City receives applications from clients and referral agencies.



In 2018, local residents in the Leisure Access Program visited Prince George's pools 17,587 times.



# ENVIRONMENTAL LEADERSHIP AND CLIMATE ACTION



## myPG Goals

- Clean air
- Clean water
- Green city, green practices
- Green energy
- Reduce carbon emissions and adapt to climate change
- Reduce waste

## Council Focus Areas

- Pursue operations and activities that conserve water and energy, improve air quality, enhance the urban forest and green spaces, reduce waste, and consider environmental sustainability
- Monitor and work to decrease greenhouse gas emissions from City operations and from the community as a whole
- Incorporate adaptation to climate change in relevant operations
- Enhance and integrate various transportation options, including transit, cycle routes, sidewalks, and trails
- Protect and enhance public access and enjoyment of riverfront areas

## 2019 Workplan Priorities

- Develop climate change mitigation and adaptation plans that summarize and update the City's work on greenhouse gas emission reduction and recommend action plans
- Update the Community Wildfire Protection Plan
- Develop an integrated storm water management strategy
- Update the sanitary sewer bylaw
- Develop a management plan for the use of road salt and de-icing materials
- Review the City's Downtown Renewable Energy System in regards to its operations, GHG emissions, and financial model
- Develop a step code implementation plan regarding the energy efficiency of new buildings
- Conduct a review of transit fares and operating hours
- Participate in the Charge North consortium of local governments working with the Community Energy Association to identify and install improved charging infrastructure for electric vehicles
- Increase park access in the downtown and in riverfront areas



## 2018 Accomplishments

Following the increase of wildfire activity in recent years, the City started work to update its wildfire protection plan in 2018 together with the Regional District of Fraser – Fort George. Prince George is surrounded by forests and has sizeable forested lands within the municipal boundary.

Two of the City's main climate action plans – one focusing on how to *reduce* energy consumption and local greenhouse gas emissions; the other on how Prince George can *adapt* to a changing climate – started to be updated in 2018. Both are involving numerous local and regional organizations.

Prince George helped to initiate Charge North, a regional partnership to increase the number of electric vehicle charging stations in central and northern BC. Charge North involves 37 municipalities, six regional districts, and the Community Energy Association – it's the largest collaboration of its kind in Canada and is working to develop an electric vehicle charging station network covering nearly 2,800 kilometres! The City's EV program in 2018 included installation of a "solar road" in the parking lot at City Hall, participation in an electric vehicle showcase at the Prince George Farmers Market, and the purchase of a Chevrolet Bolt. The Bolt alone is estimated to save 5,000 litres of gasoline over the next seven years.

In 2018, the City completed the second year of a two-year Water Wise initiative to provide public information about water conservation. The program involved participation in events, information for property owners, and a series of informational videos about the water cycle and how the City sources and distributes drinking water. Water Week activities also included an open house at the Western Acres lagoon.

Council's priority on riverfront parks and trails resulted in work to upgrade low-lying

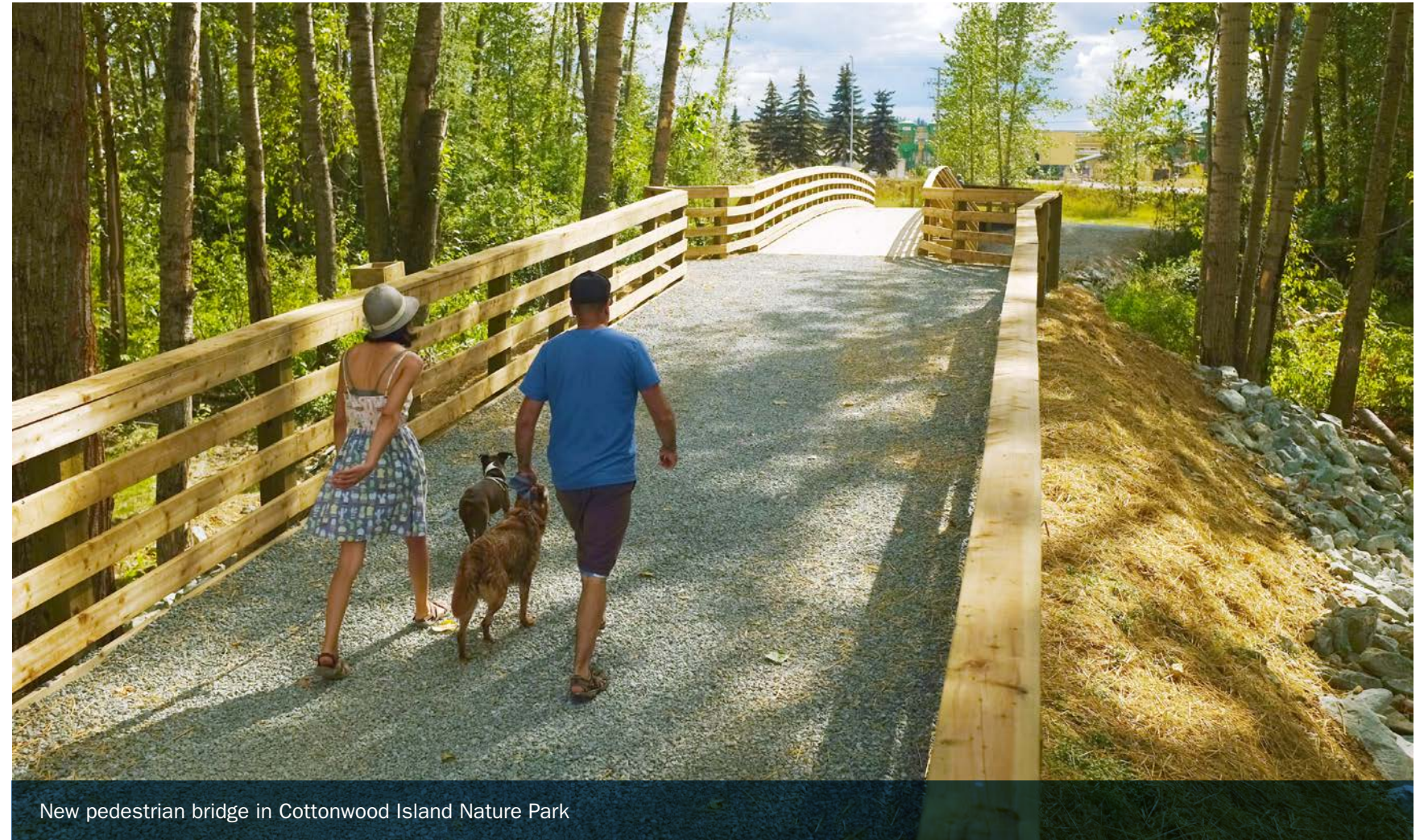
trails in Cottonwood Island Park and restore a pedestrian bridge in the park that had been washed away more than a decade ago. Construction also began at Nechako Riverside Park, which is located on the north side of the Nechako River at the Foothills Boulevard crossing. This new park features enhanced access and a large parking area off Foothills, an accessible trail to the river's edge, picnic areas, a canoe launch, and a washroom.

More than 3,000 residents signed up for a new web app that provides information and reminders about curbside garbage and recycling pick-up. Additionally, in 2018, the City and Regional District of Fraser-Fort George conducted a waste characterization study to identify what residents are bringing to the curb in their garbage carts. The study found that a large and growing portion of residential waste is organic, from yards and kitchens.

Partnering with REAPS, the City hosted the annual City-wide Spring Clean-Up Day. In 2018, nearly 4,000 people participated and almost 11,000 kg of waste was collected.

The City partnered with various organizations to provide two workshops on critical and timely environmental issues: one was the North Central BC Air Quality Forum presented by the Prince George Air Improvement Roundtable (PG AIR) and the other was a Community Energy Workshop presented in collaboration with the Canadian Bioeconomy Conference and Exhibition. Both were geared to sharing information on community-level activities to improve air quality and implement local renewable energy solutions.

The City hosted an open house on International Bioenergy Day to showcase its downtown renewable energy system, which distributes heat to 11 buildings downtown – improving air quality and reducing GHG emissions in the process.





Prince George's  
**107 parks**  
are a total of  
**11.9 km<sup>2</sup>**

This is nearly  
**3x** the size  
of Vancouver's  
Stanley Park,

**3.5x** the size  
of New York's  
Central Park,

**4x** the size of  
all of the City of  
Victoria's parks

Connaught Hill Park

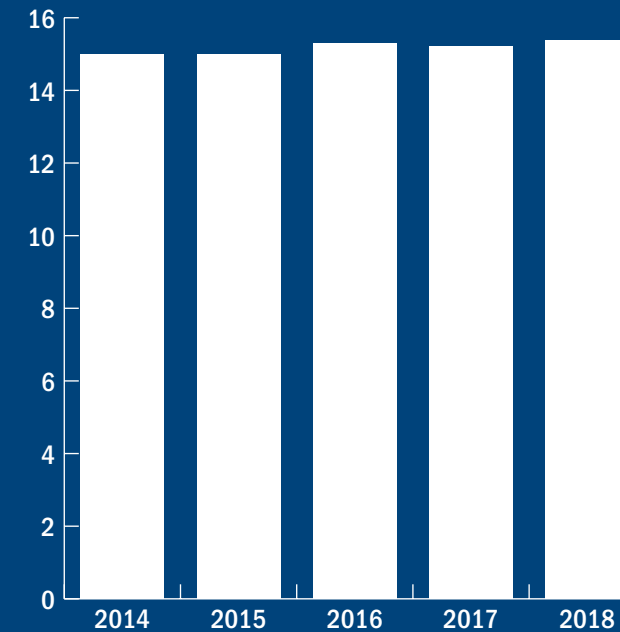




## Garbage

The City's curbside garbage collection program provided service to 22,894 properties in 2018.

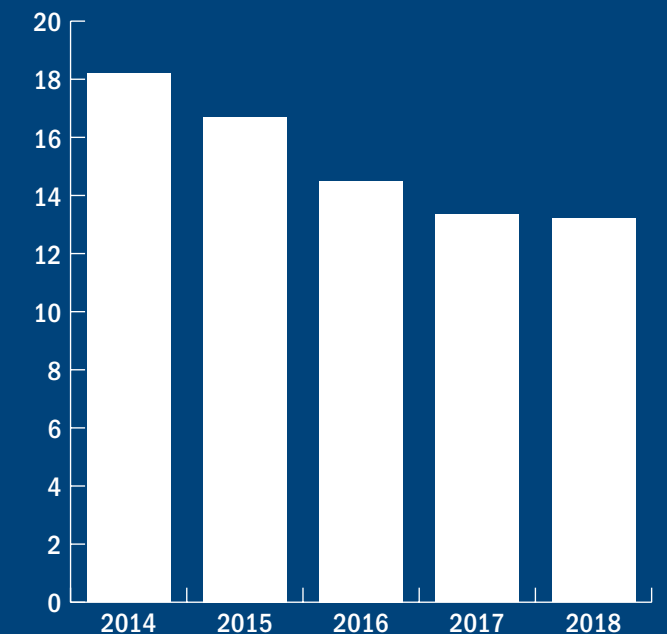
### Total Garbage Collection (in millions of kilograms)



## Water

Prince George sources its drinking water from underground aquifers that are tapped by six wells. Water is stored in 15 reservoirs and distributed via more than 800km of distribution pipes.

### Annual Water Production and Consumption, in billions of litres



## Greenhouse Gas Emissions

The City's corporate greenhouse gas inventory includes the heating of civic buildings, operating the City vehicle fleet, electricity consumption, and the fuel requirements of contracted services. Burning natural gas to heat civic buildings accounts for just over one-third of the City's corporate greenhouse gas emissions. The City's fleet – including vehicles, large trucks, and plows – consumes diesel and gasoline and accounts for more than half of the City's corporate GHG emissions.

### Greenhouse Gas Emissions from City Facilities and Operations

**8,652**  
Tonnes of CO<sub>2</sub>  
(Equivalent)

### 2018 Average Annual Garbage Collected

**672 kg**  
Per Household

### Average Daily Water Consumption in Prince George

**543 litres**  
Per Capita



Trails  
**103.9km**

Cycling Routes  
including bike lanes  
and trails  
**559.9km**

Sidewalks  
**192.5km**

The City's bus fleet  
travels an average of  
**4,057km**  
per day.

Transit Ridership in 2018:  
**2,190,553**



# ECONOMIC GROWTH AND DEVELOPMENT

## myPG Goals

- Diversified and vibrant economy
- Employment diversity and accessibility
- International connections
- Sustainable business

## Council Focus Areas

- Enhance local conditions that support existing businesses and attract new ones, with a focus on clean technology
- Target development at community commercial, housing, and transportation nodes, and in the downtown
- Prioritize infill developments and diverse housing options in targeted growth areas
- Enhance Prince George's attractiveness to visitors, especially for meetings and sporting events
- Enhance Prince George's position as a centre for education, training, research, and innovation
- Explore opportunities for collaboration with other cities and countries, and enhanced international trade

## 2019 Workplan Priorities

- Update the Economic Development Strategy and continue to implement the clean technology project
- Review and provide recommendations concerning how the City can provide incentives and/or tax exemptions to targeted developments
- Update the bylaw that determines Development Cost Charges
- Continue to support the downtown housing development by completing construction of a new parkade and related utility infrastructure upgrades
- Implement a new MeetingsPG grant funding stream to support local organizations hosting conferences and conventions in Prince George
- Plan to host the 2020 World Women's Curling Championship and other national and provincial events, including the 2022 BC Summer Games



## 2018 Accomplishments

Prince George set a record in 2018 for both the number and value of building permits. Overall permit values issued in 2018 soared to nearly \$190 million and surpassed the previous record set in 2007 by nearly \$40 million. 84% of the investments (\$160 million) came from the private sector, which amounted to an increase of 29% from the previous record.

The total number of permits issued in 2018 increased to 515, beating the previous record by 13%.

The top five projects in 2018 based on building permit values:

1. Kelly Road Secondary School - \$28.3 million
2. Parkade next to City Hall - \$12.9 million
3. Apartment building in College Heights (Building B) - \$6.7 million
4. Apartment building in College Heights (Building A) - \$5.8 million
5. Renovation at UHNBC - \$5.2 million

Residential building permit values (\$114.37 million) increased by 50% compared to 2017 and the City issued 438 permits for renovations and new construction.

Just over 400 new businesses opened last year in Prince George, underscoring growing confidence in the local business climate. In addition, a City survey of 47 businesses conducted in 2018 found that 87% thought Prince George was a “good or excellent” place to do business. Three-quarters of the respondents indicated that the market for their product(s) is growing and one-third expect to expand within the next three years.

Prince George earned sixth place in a ranking of the easiest BC cities in which to open a business. Conducted by the Canadian

Federation of Independent Business, the survey gave Prince George a perfect score in the “Access to Information” category that ranked municipality website user-friendliness, ability to find information, and online services and resources aimed at entrepreneurs looking to start new ventures. The City’s “MyCity” service, in particular, was singled out for praise.

Prince George received a boost in its international standing in early 2018 when it received British Columbia’s first Foreign Trade Zone. The designation will increase investment attractiveness and help businesses gain easier access to foreign markets and global supply chains. Prince George’s extensive air, road, and rail transportation networks and its status as the interior’s main economic hub and supply and service centre contributed to the Canadian Government’s decision to grant the designation. Operations within the Foreign Trade Zone are eligible for tariff and tax exemptions on raw materials, components, or finished goods imports.

Western Economic Diversification Canada invested nearly \$340,000 to help Prince George further develop its clean technology sector and connect local companies to international markets. The City is partnering with local businesses and organizations to identify and enhance clean technology products and services.

The opening of UNBC’s new Wood Innovation Research Laboratory marked a significant development downtown that also serves as a showpiece for wood construction and energy efficiency. In fact, the building is Prince George’s first “passive house” building, and has already set records for energy performance. It’s used by faculty and students in the University’s wood engineering program.

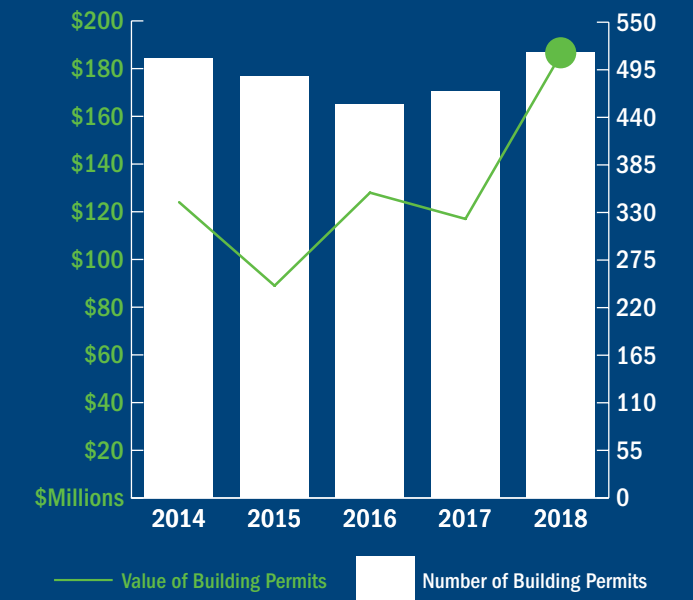




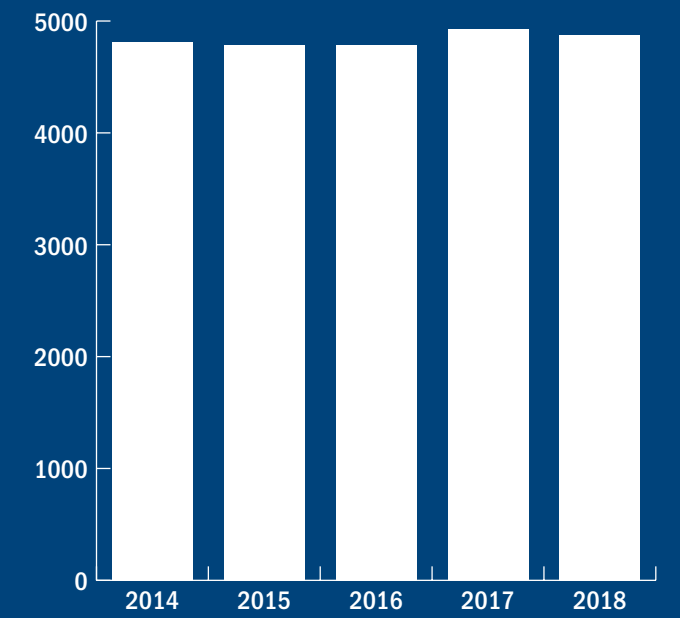


## Business and Construction

### Number and Value of Building Permits



### Business Licences





# CITY GOVERNMENT AND INFRASTRUCTURE

## myPG Goals

- Sustainable infrastructure
- Sustainable fiscal management
- Organizational excellence
- Healthy workplace
- Effective governance

## Council Focus Areas

- Prioritize infrastructure re-investment and renewal to ensure the delivery of critical recreation, emergency, transportation, and utility services
- Maintain fiscal sustainability and balance service levels with affordability of City services, facilities, and operations
- Provide a workplace where employees are safe and healthy and committed to excellence, service, accountability, and transparency
- Foster respectful dialogue and knowledge exchange between Council and City staff
- Advance reconciliation and relationship-building with the Lheidli T'enneh
- Encourage meaningful public participation in the City's processes and procedures, including Council's committees
- Communicate with employees, citizens, local organizations, other governments, and targeted constituencies outside of Prince George to increase public awareness of City operations and advance the community's interests

## 2019 Workplan Priorities

- Establish an index of civic facilities that includes both an assessment of their physical condition as well as their utilization. Update the asset management policy and strategy so that decisions about infrastructure reinvestment can be informed by cost, risk, and service levels
- Initiate an Ice Arena Needs Assessment that builds on the findings of the Community Recreation Services Plan (2014) and the Official Community Plan (2012)
- Initiate a "Civic Core" plan for the development of the area of downtown that features a number of civic facilities including the new pool
- Start construction of the new Fire Hall #1 and a new entrance to the Bob Harkins Branch of the Prince George Public Library
- Complete storm drainage, water, and sewer projects identified in the Capital Financial Plan along with the identified roads, sidewalks, trails, paths, and riverfront parks projects
- Extend the City's fibre-optic network to the new fire hall and construct a redundant loop
- Review and update the City's Emergency Program bylaw, enhance community preparedness, and build staff capacity to respond to threats that could affect the community
- Connect with user groups and finalize the design for the new downtown pool that will replace the Four Seasons
- Review the City's Sustainable Finance Guidelines and update the fees and charges for using various City facilities and services
- Review and update the procedure for snow and ice control and route prioritization
- Conduct a workplace security and risk review for civic facilities and enhance the City's confined space entry program
- Develop a recruitment, retention, and succession strategy for City employees
- Develop a City employee training program focused on indigenous awareness
- Review and propose revisions to the Council Procedures Bylaw
- Review and update processes to deliver effective and efficient customer service, such as a new 311 service and online tendering of City projects
- Establish training for City employees that enhances skills in project management and public engagement



## 2018 Accomplishments

2018 saw the start of one of the largest downtown construction projects in recent memory as a large parkade began to be built next to City Hall. In addition to providing additional parking downtown, the parkade will also serve as the foundation for a new, four-phase housing development. The construction provided the City with a perfect opportunity to upgrade critical nearby infrastructure that was at capacity, in poor condition, or at high risk of failure. Work involved replacing and rerouting water, sanitary sewer, and stormwater infrastructure, with a new district energy connection expected in 2019. The new infrastructure provides capacity that is crucial for additional growth downtown.

The construction necessitated the move of the Prince George Farmers Market, which had previously occupied a City-owned building that had to be demolished to make way for the new parkade and housing project. The Market moved to a location at 3rd and Quebec, in the heart of downtown, with outdoor vendors spilling out onto Quebec Street during the warmer months. In addition to the Market, the location is expected to be the future home of the Community Arts Council.

Two new City employees began working downtown to assist with public safety, cleanliness, and security in the area. The Bylaw Compliance Assistants are responsible for proactively monitoring and responding to concerns of downtown safety and cleanliness, such as homeless camps.

The City of Prince George re-opened the Willow Cale Road Bridge over Haggith Creek. The bridge was closed after it was discovered that ground beneath the new span was moving. Ruskin Construction of Prince George installed

new support structures at the south end of the span and the bridge re-opened in July. The bridge was built to replace a failed culvert that had been installed in Haggith Creek when the Willow Cale Forest Service Road was first built.

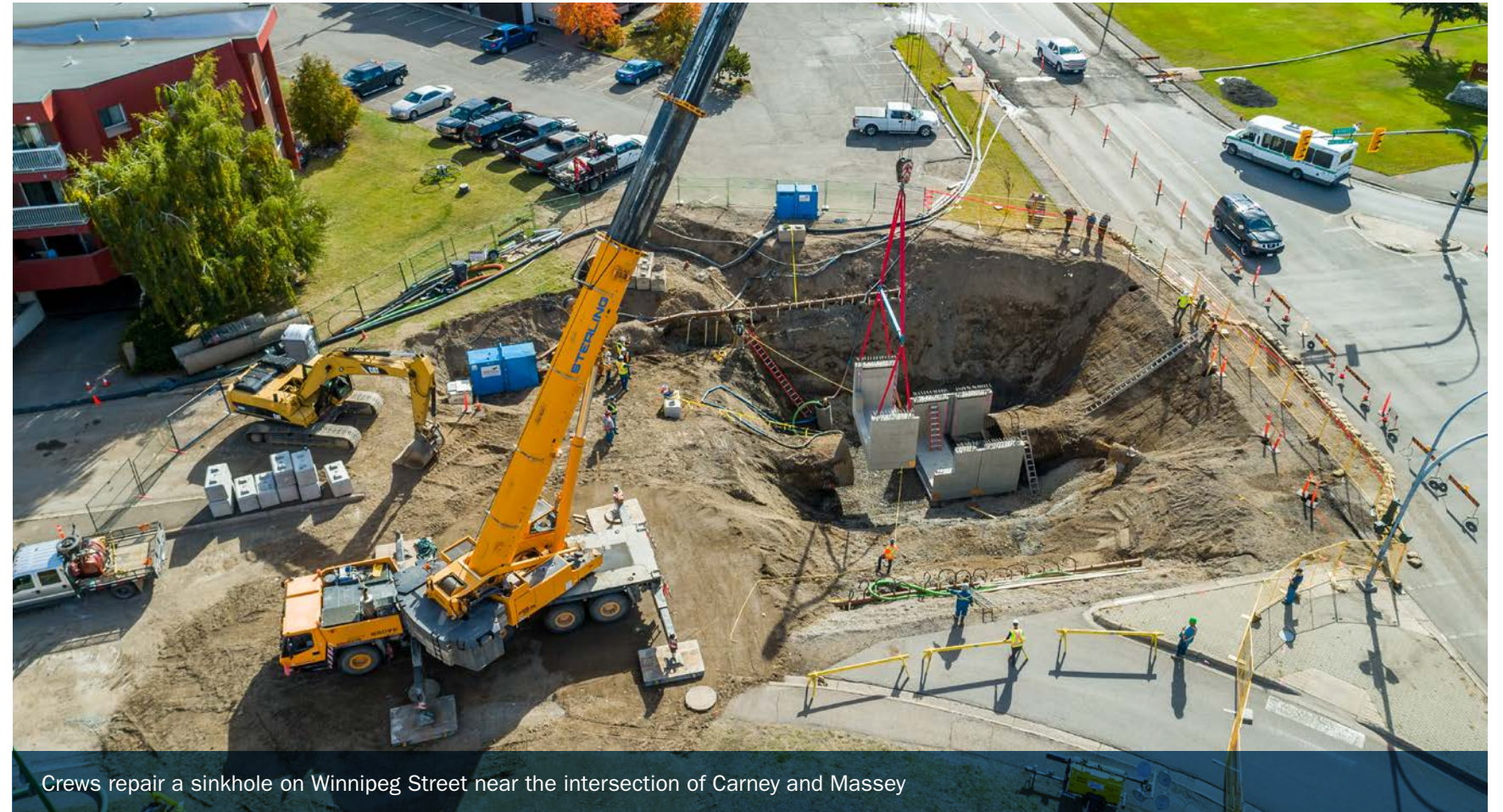
In 2018, crews installed a 9.0m by 4.8m concrete chamber to replace a failed section of storm drain, which had caused sinkholes at the intersection of Carney Street and Winnipeg/Massey. The sinkhole repair required an extensive operation to remove groundwater from around the pipe before the actual repair could begin. In all, the repairs affected the intersection and part of Winnipeg Street for five months.

In 2018, the City supported more than 3,000 wildfire evacuees, providing Emergency Support Services (access to accommodation, food, and other personal supports) from the reception centre at CN Centre. This also involved participating in an emergency roundtable established to support Indigenous evacuees.

The City installed new fall protection at Duchess Park Playground to make the playground more safe and completely accessible to users in wheelchairs.

Playgrounds were also replaced at Sanderson, Jackpine, Quinson, Starlane, and Ridgeview Parks. The City also constructed a new playground at Heather Park thanks in large part to funding collected by the Heather Park Parent Advisory Council.

The City of Prince George held a general local election in 2018 to elect the positions of mayor, eight City councillors, and seven members of School District #57 Board of Education. In all, 13,184 ballots were cast, representing a 24 percent voter turnout.



Crews repair a sinkhole on Winnipeg Street near the intersection of Carney and Massey



Construction of a new sanitary sewer line under Queensway to enable future development downtown



The new Prince George Farmers Market location is at 3rd and Quebec in the heart of downtown





## Underground Infrastructure

Water pipes

**803km**

Sanitary sewer pipes

**693km**

Stormwater pipes

**419km**

Downtown Renewable  
Energy System:

**3.6km**

connecting Lakeland  
Mills with

**11**

downtown buildings

The total length of City pipe infrastructure is nearly equal to the distance between Prince George and Winnipeg

## Buildings

City-owned buildings:

**61**

Totaling

**127,655**  
square metres

Approximate  
Replacement Value of  
Civic Infrastructure:

**\$2.95**  
**billion**

## Roads

### Road Rehabilitation



## Roads

**735km**

Street lights

**4,452**





# FINANCIAL INFORMATION





# Report from the Financial Officer

May 15, 2019

## To Mayor and Council:

I hereby submit the Municipal Financial Report for the City of Prince George for the fiscal year ended December 31, 2018, pursuant to section 167 of the *Community Charter*. The Financial Report includes the Consolidated Financial Statements, the Auditors' Report, and Supplementary Schedules. In accordance with PSAB standards, the City's Consolidated Statements include the Prince George Public Library and Tourism Prince George Society (Other Controlled Entities). The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the City.

The City's 2018 Financial Statements have two sections, which are as follows:

### 1) Financial Information

This section contains the Auditors' Report and the City's Consolidated Financial Statements with accompanying notes. The Consolidated Statements reflect the City's overall financial position as at December 31, 2018, with comparative amounts for 2017. The statements are represented as the Consolidated Statement of Financial Position, Consolidated Statement of Operations, Consolidated Statement of Change in Net Debt, and Consolidated Statement of Cash Flows. The budgetary figures reported are those that were approved by Council in the annual 2018 Budget Bylaw. The Notes to the Consolidated Financial Statements provide further detail as to specific accounting policies and the composition of certain financial numbers and should be read in conjunction with the statements.

### 2) Supplementary Financial Information

This section contains the schedules for segment disclosure as well as balances in reserve funds, tangible capital assets, trust funds, and debt obligations.

## Financial Management and Control

The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The City prepares multi-year operational and capital expenditure plans each year that represent the programs that Council wishes to see implemented. The City Manager is responsible to provide overall guidance with respect to Council's direction concerning service and the City's operational and capital expenditure plans. Departments are responsible for developing and managing the budgets.

Management is responsible for the preparation of the financial statements. While there is close consultation with the City's auditors, management is ultimately responsible for decisions relating to the form and content of these statements and for the treatment and reporting of transactions.

## 2018 Capital Project Highlights

There were approximately 168 individual capital projects in 2018, culminating in \$60.1 million in total capital expenditures. This figure does not include Other Controlled Entities or land transactions.

### 2018 Capital Expenditures by Fund and Project Type (millions)

Project Type	Expenditures	%	Fund	Projects*	Expenditures	%
Betterment	5.4	9	General	93	40.9	68
Maintenance	2.0	3	District Energy	2	0.1	0
New Asset	26.2	44	Sewer	29	9.2	15
Operating	0.0	0	Water	44	9.9	16
Renewal/Replacement	25.7	43				
Upgrade	0.7	1				
Totals	60.1	100		168	60.1	100

\* Number of projects is analogous to defined activities as many projects like road rehabilitation have multiple components to them.

### 2018 – Top 10 Capital Projects by Level of Expenditure

Projects	Original Budget	Approved Amendments	Total Approved Spending	2018 Actual	Total Actual
George Street Parkade	12,613,000	-	12,613,000	8,905,421	8,905,421
Mobile Equipment Replacement	9,623,509	-	9,623,509	5,266,702	5,266,702
Downtown Utilities Relocate - Sewer	602,768	4,500,000	5,102,768	5,091,386	5,091,386
Road Rehabilitation	5,266,943	-	5,266,943	4,605,466	4,605,466
Airport Hill Drainage Control	4,000,000	-	4,000,000	2,778,161	3,078,815
Willowdale/Haggith Creek Crossing	3,105,000	3,695,000	6,800,000	2,459,751	6,799,204
Foothills & Vellencher Pumphouse Power Supply	3,495,844	-	3,495,844	2,267,858	3,249,497
Winnipeg Sinkhole Remediation	-	1,708,359	1,708,359	1,699,466	1,699,466
Highway 16 West Boulevard Trail	1,000,000	785,236	1,785,236	1,547,711	1,785,236
Downtown Utilities Relocate - General	3,236,317	-	3,236,317	1,349,592	1,360,682
Totals	42,943,381	10,688,595	53,631,976	35,971,514	41,841,874

### George Street Parkade

The City has partnered with A&T Project Developments Inc. to build a new Parkade that will provide a combination of underground parking stalls and surface spaces totaling over 300 new parking spaces. The parking infrastructure will also serve as the base for the new downtown housing project being built by the same developer. The project will continue to completion in 2019.

### Mobile Equipment Replacement

The City purchased 48 units in whole or part in 2018 for general mobile equipment replacement, for which the City generally acquires lease financing. Only general use vehicles are now leased through the BC Municipal Finance Authority as the fees that have been set for Sewer, Water and Solid Waste Services cover the cost of the periodic replacement of their fleets of equipment, reducing the City's financing burden.



### Downtown Utilities Relocate

This project is a necessary part of the construction of the George Street Parkade and the eventual housing development that will be situated on top of it. The Sewer Fund portion of the project is substantially complete, but there will be some residual costs in 2019. The General Fund portion of the project allows for the servicing of the development for storm sewer, road work, and private utilities. This project will continue into 2019.

### Road Rehabilitation

This year 37.1 lane kilometres of road surface were rehabilitated at a cost of \$4.6 million.

### Airport Hill Drainage Control

This project was required to construct a storm sewer pipe to convey storm water from the Boundary Road storm pond to the cross culvert at the CN Rail tracks adjacent to the Fraser River. The work includes stabilization of the eroded natural drainage channel. The project should be completed in 2019. Project partners Husky Energy and Fortis BC have contributed just over \$1.4 million to this project to date.

### Willowdale Haggith Creek Bridge Replacement

This project replaced the failing culvert for the passing of Haggith Creek beneath Willowdale Road. The project is complete.

### PW615 Emergency Power Supply (booster station at Foothills and Vellencher)

This project consists of the replacement of the PW615 booster station with a new structure to provide the additional space needed for an emergency power supply generator and larger pumps, as required to provide water during power failures and fire protection to the surrounding area. This project will carry forward into 2019.

### Winnipeg Sinkhole Remediation

This project replaces and repairs a large section of storm drain piping below the northbound lanes of Winnipeg Street just past the Carney Street intersection. The project was largely completed in the fall, but some remedial work will be carried out early in 2019.

### Highway 16 West Boulevard Trail

This project was for the construction of a 1 kilometre multi-use trail between Marleau Road and Westgate Avenue. The trail is now complete.

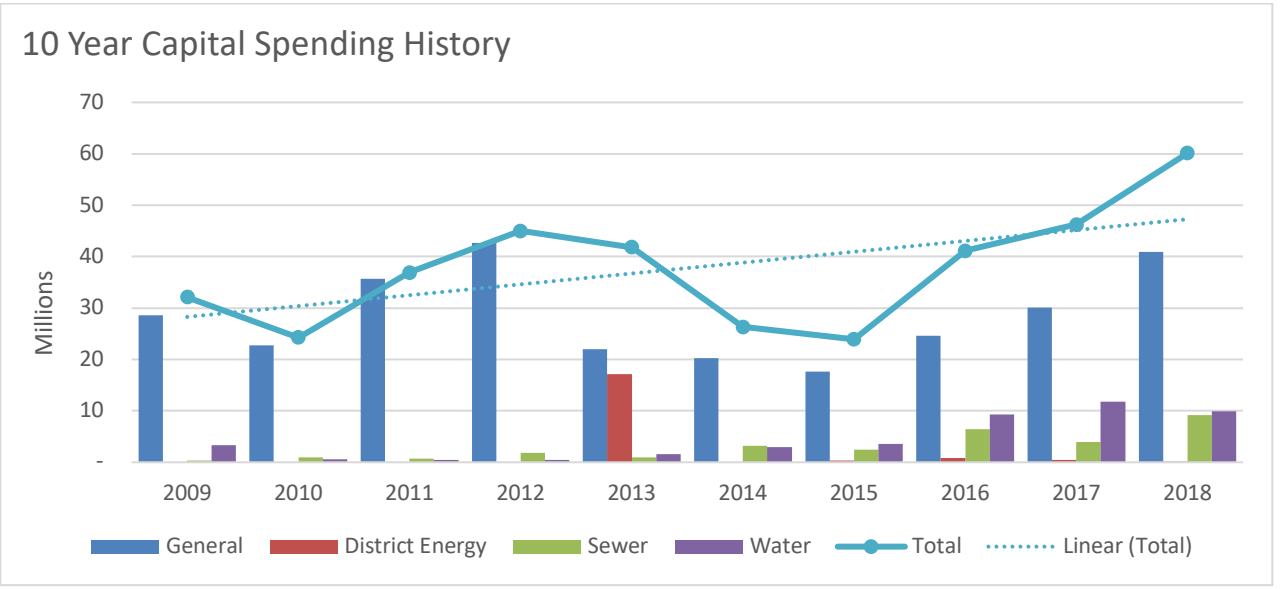
### 2018 Financial Results

#### Reserve Fund Levels

This table provides information about the City's reserve fund balances in 2018 and 2017:

Reserves	2018	2017	Change
Endowment Fund	16,478,989	17,591,757	(1,112,768)
Capital Expenditure Reserve	1,077,976	1,961,324	(883,347)
Miscellaneous	747,596	656,108	91,488
Storm Drainage	7,161	4,308	2,854
Debt Reduction	1,032,491	1,495,290	(462,799)
Carbon Tax Rebate	1,644,835	1,484,429	160,406
Snow Control	0	2,598,331	(2,598,331)
Road Rehabilitation	398,698	319,150	79,548
General Infrastructure Reinvestment Fund	1,669,237	1,037,090	632,147
Sewer Utility Reserve	6,637,483	10,381,652	(3,744,170)
Water Utility Reserve	12,931,220	15,350,868	(2,419,648)
Mobile Equipment Reserve	1,462,952	1,386,519	76,433
Computer Equipment Reserve	1,592,051	1,637,435	(45,385)
College Heights Area Reserve	11,208	10,998	210
Peden Hill Area Reserve	5,415	5,314	101
South Fort George Area Reserve	768	748	20
Van Bien Area Reserve	5,690	5,584	106
Vanway Area Reserve	683	670	13
Parkland Acquisition Reserve	857,113	558,323	298,791
Downtown Off-Street Parking Reserve	2,617,897	1,707,180	910,717
Fortis BC	1,296,961	1,970,409	(673,448)
Community Works Fund	1,982,724	1,665,537	317,187
Ospika/Marleau Extension Reserve	220,297	216,198	4,099
Solid Waste Reserve	2,143,595	1,139,115	1,004,480
Totals	54,823,039	63,184,336	(8,361,297)

The following graph depicts the City's capital spending over the past ten years, broken down by General, District Energy, Sewer, and Water Fund capital projects.

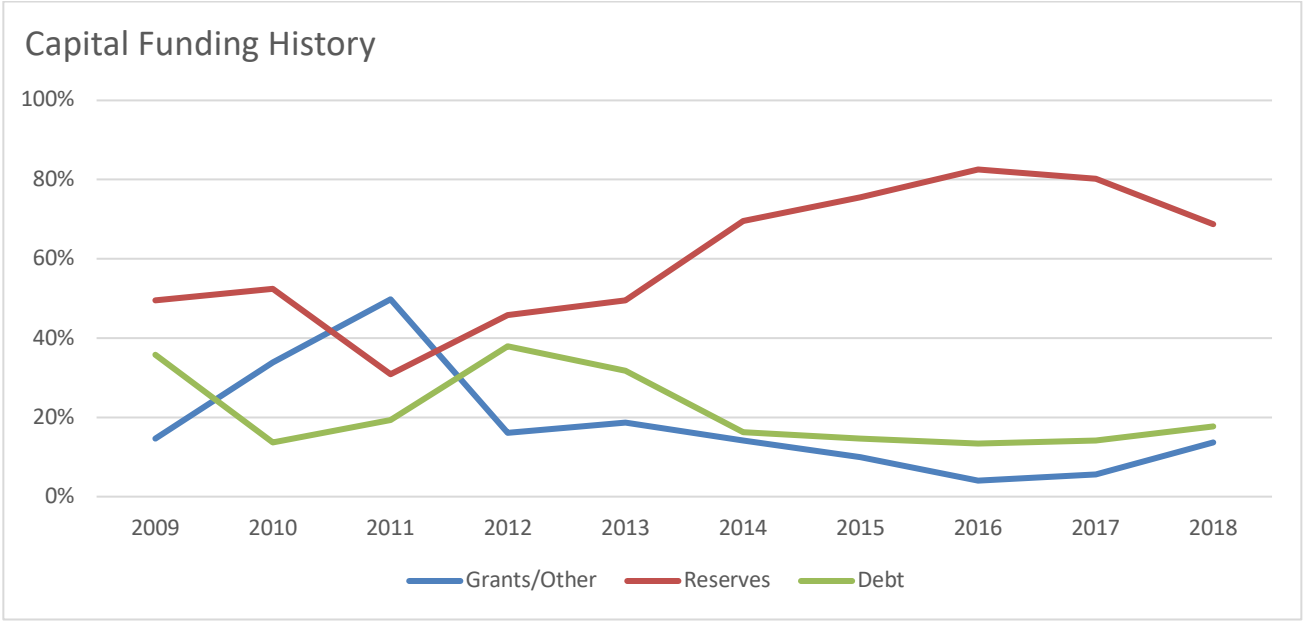




Investment in infrastructure has increased significantly over the last three years, with 2018 having the highest capital expenditures in the previous 10 years of \$60.1 million. As a result, capital reserves have been consumed faster than the City has been able to replenish them. However, there will be considerable influxes in the next few years which will offset the recent decline.

In 2019, the City has received notice of two grants from other levels of government: The Northern Capital and Planning Grant from the Provincial Government in the amount of \$8,135,000; and a one-time extra Community Works (Federal Government Gas Tax Fund) payment in the amount of approximately \$3,200,000. Lastly, if the City and Fortis BC terminate the lease-in lease-out agreement at the 17 year point at the end of 2021, there will be an approximate \$25,000,000 payment that will help buoy reserves at that point.

It is important to note that some of the increased spending from reserves has been a result of a “pay as you go” approach, as opposed to debt funding, that the City has applied in areas such as sewer, water and solid waste. The following graph helps illustrate that point.



Investment Earnings

The City of Prince George invests funds that are in excess of current cash flow requirements. As per Sustainable Finance Guideline 6.0, the City’s investment portfolio was invested primarily with the MFA for the year 2018 due to competitive rates and ease of administration but the City is ever watchful of opportunities that arise and still meet the stringent guidelines inherent in the *Community Charter*.

As reserve balances have declined, the length of time that the City can lock investments in for has become shorter and high interest liquid investments offer the City the best return on idle cash resources until the cash is required. In keeping with this approach in an environment of rising interest rates, the City took advantage of a new investment vehicle in 2018 that the Municipal Finance Authority (MFA) engineered in conjunction with CIBC called a Pooled High Interest Savings Account (PHISA). The City also took advantage of a six month GIC with the Bank of Montreal, which bolstered its overall yield as well.

These new investments contributed to a return on investments for the year ended December 31, 2018 of \$1.8M, which was earned on monthly average investments of \$92.9M. The return on

investments for the year ended December 31, 2017 was \$0.7M which was earned on monthly average investments of \$96.7M. The weighted average rate of return was 2.16% for 2018, compared to 0.53% in 2017.

External Debt

Short-term and long-term debt (including capital leases and excluding Other Controlled Entities) principal outstanding was approximately \$83.7 million at the end of 2018 (\$71.8 million General Capital Fund, \$1.8 million District Energy Capital Fund, \$7.7 million Water Capital Fund, and \$2.4 million Sewer Capital Fund), compared to \$88.8 million at the end of 2017. The Fortis BC capital lease of \$15.6 million is included in 2018 long-term debt. Short-term debt for Municipal purposes is defined as financial obligations for terms of five years or less.

Debt Servicing Costs

BC municipalities’ financial liabilities (e.g. under leases, partnering, and long-term debt agreements) are subject to liability servicing limits. They also require elector approval if they are:

- a loan guarantee or are of a capital nature; and
- the agreement is for more than five years; or
- the agreement could be for more than five years if an extension were exercised.

A municipality cannot incur a liability if it would cause their total annual cost of debt servicing (principal and interest payments) to exceed the regulated amount. The regulated amount is currently based on 25% of a municipality’s controllable revenues such as: property taxes; payments in lieu of taxes; user fees; and unconditional grants.

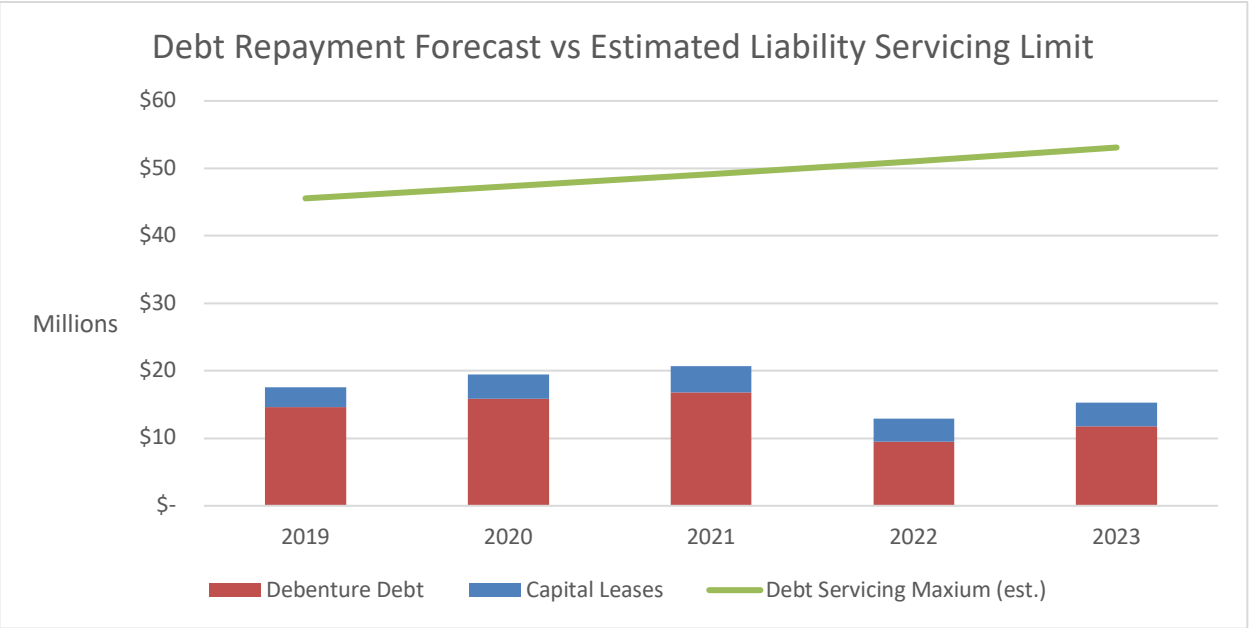
The following chart provides the debt capacity and available capacity as determined by the Municipal Liabilities Regulation. The total amount of all approved loan authorization bylaws is included in the liability servicing limit regardless of whether the funds have actually been borrowed.

Year	Municipal Revenue	Liability Servicing Limit	Payment Capacity Available	Approximate Principal Borrowing Available
2014	\$152,049,739	\$38,012,435	\$21,591,125	\$239,901,389
2015	\$160,816,299	\$40,204,075	\$24,889,275	\$276,547,500
2016	\$164,912,920	\$41,228,230	\$22,443,740	\$249,374,889
2017	\$165,029,633	\$41,257,408	\$22,496,328	\$249,959,200
2018*	\$175,728,830	\$43,932,208	\$25,896,668	\$287,740,756

\*2018 figures are estimated as the official figures were not available at the time of this report.

Estimates for future year debt servicing costs versus liability servicing limits are provided in the chart below. The City is projected to be at less than 50% of its borrowing capacity for the next five years and debt payments will decrease sharply in 2022 when the City no longer has the Fortis lease-in, lease-out agreement as part of its overall debt portfolio.





Significant Financial Management Practices

Revolving Reserve Fund

The City operates the Endowment Reserve Fund as a “revolving fund.” Appropriations from this reserve are treated much like debt, and annual contributions or transfers are made from the General Operating Fund to repay the monies appropriated, with interest, over a period of 5 to 20 years, depending upon the size of the appropriation. The appropriations from the reserve are referred to as “internal debt,” and are reflected in the financial statements.

This reserve fund provides an attractive alternative to borrowing money on the open market because repayment schedules are more easily tailored to current budget needs and interest and principal repayments can be deferred in the event of economic need.

Financing of Utilities

The City’s policy is to not use general taxation to fund the provision of water and sanitary sewer services, or the operation of the solid waste collection service. These services are financed through a combination of user charges and parcel taxes applicable only to those who benefit from the service(s), and government grants. A management fee is included in the cost structure of these services so that the users of the services provide a contribution to the City’s general overhead costs, including the provision of facilities, office, and general corporate services such as human resources and accounting.

Summary

Compiling financial statements requires the input and assistance of numerous City staff members throughout the year and at year-end. I would like to thank all of the City staff members who contribute to this process on an on-going basis.

Respectfully submitted,

*Kris Dalio*  
Kris Dalio,  
Director of Finance



# CITY OF PRINCE GEORGE

## Consolidated Financial Statements

For the Year Ended December 31, 2018





**FINANCE DEPARTMENT**  
**Financial Services**

1100 Patricia Blvd. | Prince George, BC, Canada V2L 3V9  
p: 250.561.7600 | www.princegeorge.ca

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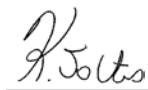
**MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS**


The accompanying consolidated financial statements of the City of Prince George (the "City") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the City. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the City's consolidated financial statements.

  
\_\_\_\_\_  
Kathleen Soltis  
City Manager

  
\_\_\_\_\_  
Kris Dalio  
Director of Finance





KPMG LLP  
177 Victoria Street, Suite 400  
Prince George BC V2L 5R8  
Canada  
Telephone (250) 563-7151  
Fax (250) 563-5693

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Prince George

### **Opinion**

We have audited the consolidated financial statements of the City of Prince George (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2018 and its consolidated results of operations, change in net consolidated debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditors' Responsibilities for the Audit of the Consolidated Financial Statements"** section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Emphasis of Matter - Restatement of Consolidated Financial Statements**

We draw attention to Note 17 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2017 has been restated.

Note 17 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

### **Other Matter – Comparative Information**

The consolidated financial statements for the year ended December 31, 2017, excluding the adjustments that were applied to restate certain comparative information, were audited by another auditor who expressed an unmodified opinion on those consolidated financial statements on May 7, 2018.

As part of our audit of the consolidated financial statements for the year ended December 31, 2018, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2017. In our opinion, such adjustments are appropriate and have been properly applied.

Other than with respect to the adjustments that were applied to restate certain comparative information, we were not engaged to audit, review or apply any procedures to the consolidated financial statement for the year ended December 31, 2017. Accordingly, we do not express an opinion or any other form of assurance on those consolidated financial statements taken as a whole.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards 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 consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated 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 City'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 City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

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Chartered Professional Accountants

Prince George, Canada

May 13, 2019



# CITY OF PRINCE GEORGE

## Consolidated Statement of Financial Position

as at December 31 (in thousands of dollars)	2018	2017 Restated (Note 17)
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents (Note 2)	\$ 96,709	\$ 43,921
Receivables (Note 3)	21,543	22,190
Investments (Note 4)	-	53,567
Deposits - Municipal Finance Authority (Note 5)	1,995	2,038
	<u>120,247</u>	<u>121,716</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities (Note 6)	45,722	35,275
Deferred Revenues (Note 7)	11,429	11,142
Deferred Development Cost Charges (Note 8)	4,773	6,123
Reserves - Municipal Finance Authority (Note 5)	1,995	2,038
Debt (Schedule 5)	83,651	88,794
	<u>147,570</u>	<u>143,372</u>
<b>NET DEBT</b>	<u>(27,323)</u>	<u>(21,656)</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid Expenses	1,669	1,101
Inventories	994	854
Tangible Capital Assets (Note 9)	699,054	660,110
	<u>701,717</u>	<u>662,065</u>
<b>ACCUMULATED SURPLUS (Note 10)</b>	<u>\$ 674,394</u>	<u>\$ 640,409</u>

Commitments and Contingencies (Note 13)



K. Dalio, Director of Finance

To be read in conjunction with the Notes to the Consolidated Financial Statements

# CITY OF PRINCE GEORGE

## Consolidated Statement of Operations

for the year ended December 31 (in thousands of dollars)	2018 Original Budget Bylaw (Note 1 (a)(v))	2018 Actual	2017 Actual (Restated) (Note 17)
<b>REVENUES</b>			
Taxation and Grants in Lieu, net	\$ 109,682	\$ 111,086	\$ 107,028
Sales of Services, User Rates and Rentals	50,538	54,311	51,700
Investment Income	2,858	4,539	3,557
Development Cost Charges Contributions	463	2,295	997
Contributions from Other Governments and Agencies	7,543	14,663	15,231
Actuarial Earnings on Debt	-	27	110
Other Revenue	9,057	9,011	6,727
Gain (Loss) on Disposal of Tangible Capital Assets	-	1,098	(669)
Contribution of Tangible Capital Assets	-	6,085	462
	<u>180,141</u>	<u>203,115</u>	<u>185,143</u>
<b>EXPENSES</b>			
General Government	22,969	22,095	21,627
District Energy	986	1,057	1,000
Protective Services	49,960	52,179	54,140
Transportation Services	35,401	38,593	35,663
Water and Sewer	16,102	17,640	16,092
Sanitation and Waste Removal	2,717	2,964	2,980
Public Health and Welfare	526	616	592
Planning and Environmental Development	2,753	2,335	2,418
Parks, Recreation and Cultural Services	22,122	26,017	24,892
Other Controlled Entities	3,643	5,634	5,486
	<u>157,179</u>	<u>169,130</u>	<u>164,890</u>
<b>ANNUAL SURPLUS (Note 12)</b>	<u>22,962</u>	<u>33,985</u>	<u>20,253</u>
<b>ACCUMULATED SURPLUS, Beginning of Year</b>			
Accumulated surplus as originally reported	634,760	634,760	615,195
Restatement (Note 17)	-	5,649	4,961
<b>As restated</b>	<u>634,760</u>	<u>640,409</u>	<u>620,156</u>
<b>ACCUMULATED SURPLUS, End of Year (Note 10)</b>	<u>\$ 657,722</u>	<u>\$ 674,394</u>	<u>\$ 640,409</u>

To be read in conjunction with the Notes to the Consolidated Financial Statements



# CITY OF PRINCE GEORGE

## Consolidated Statement of Change in Net Debt

for the year ended December 31 (in thousands of dollars)	2018 Original Budget Bylaw (Note 1 (a)(v))	2018 Actual	2017 Actual (Restated) (Note 17)
<b>Annual Surplus</b>	\$ 22,962	\$ 33,985	\$ 20,253
Amortization of Tangible Capital Assets	22,332	24,920	23,599
Proceeds on Disposal of Tangible Capital Assets	-	2,757	1,753
Change in Inventories and Prepaid Expenses	-	(708)	569
(Gain) Loss on Disposal of Tangible Capital Assets	-	(1,098)	669
	45,294	59,856	46,843
<b>Acquisition of Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(26,002)	(59,438)	(49,895)
Contribution of Tangible Capital Assets	-	(6,085)	(462)
	(26,002)	(65,523)	(50,357)
<b>Decrease in Net Debt</b>	19,292	(5,667)	(3,514)
<b>Net Debt, Beginning of Year</b>			
As originally reported	-	(25,462)	(21,174)
Restatement (Note 17)	-	3,806	3,032
<b>As restated</b>	-	(21,656)	(18,142)
<b>Net Debt, End of Year</b>	\$ 19,292	\$ (27,323)	\$ (21,656)

To be read in conjunction with the Notes to the Consolidated Financial Statements

# CITY OF PRINCE GEORGE

## Consolidated Statement of Cash Flows

for the year ended December 31 (in thousands of dollars)	2018	2017 (Restated) (Note 17)
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>Operating</b>		
Annual Surplus	\$ 33,985	\$ 20,253
Non-cash Charges to Operations		
Amortization	24,920	23,599
(Gain) Loss on Disposal of Tangible Capital Assets	(1,098)	669
Contribution of Tangible Capital Assets	(6,085)	(462)
Actuarial earnings on long-term debt	(2,704)	(2,636)
	49,018	41,423
Increase (Decrease) in Receivables	647	(6,271)
(Increase) Decrease in Prepaid Expenses	(568)	600
Increase in Inventories	(140)	(31)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	10,448	(223)
Increase in Deferred Revenues	287	2,202
(Decrease) in Deferred Development Cost Charges	(1,350)	(468)
	58,342	37,232
<b>Capital</b>		
Acquisition of Tangible Capital Assets	(59,438)	(49,895)
Proceeds on Disposal of Tangible Capital Assets	2,757	1,753
	(56,681)	(48,142)
<b>Investing</b>		
Decrease in Investments	53,567	40,150
<b>Financing</b>		
Debt Proceeds	5,363	3,037
Repayment of Debt	(7,803)	(7,739)
	(2,440)	(4,702)
<b>Increase in Cash and Cash Equivalents</b>	52,788	24,538
<b>Cash and Cash Equivalents, Beginning of Year</b>	43,921	19,383
<b>Cash and Cash Equivalents, End of Year (Note 2)</b>	\$ 96,709	\$ 43,921

To be read in conjunction with the Notes to the Consolidated Financial Statements



CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

General

The Notes to the Consolidated Financial Statements are an integral part of these statements. They explain the significant accounting and reporting policies and the principles that form the basis for these financial statements. The Notes also provide important supplementary information and explanations which cannot be conveniently integrated into the Consolidated Financial Statements.

1. Significant Accounting Policies

a) Basis of Presentation

The Consolidated Financial Statements of the City of Prince George (the "City") are prepared by management in accordance with Canadian Public Sector Accounting Standards. The Consolidated Financial Statements reflect the combined results and activities of the reporting entity which comprises all organizations that are accountable for the administration of their financial affairs and resources to the Council and are controlled or owned by the City. The Controlled entities are Prince George Public Library and Tourism Prince George Society. The City's general classification of funds and the purpose of those funds are shown below:

i) Operating Funds

These Funds include the General, District Energy, Water, and Sewer operations of the City. Operating Funds are used to record the costs associated with providing City services.

ii) Capital Funds

These Funds include General, District Energy, Water, Sewer, and Land Capital Funds. These Funds track the acquisition costs of various capital assets and the funding of these assets including related short-term and long-term debt.

iii) Reserve Funds

Under the Community Charter of British Columbia, City Council may by bylaw establish special Reserve Funds for specific purposes. Money in a Reserve Fund and interest earned thereon must be used only for the purpose for which the Fund was established. If the amount in a Reserve Fund is greater than required, City Council may, by bylaw, transfer all or part of the balance to another Reserve Fund.

iv) Trust Funds

These Funds have been created to hold cash assets that must be used for specific purposes and/or beneficiaries and according to certain agreements. In accordance with Canadian Public Sector Accounting Standards, Trust Funds administered by the City are not to be included in the City's Consolidated Financial Statements. These Trust Funds are presented in Schedule 6.

v) Original Budget Bylaw

The original budget bylaw, stated in the Consolidated Statements of Operations and Changes in Net Debt, represents the budget bylaw adopted in May 2018. Any budget amendments subsequently adopted by Council have not been included.

CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

1. Significant Accounting Policies, continued

b) Basis of Accounting

The City follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash and highly liquid money market investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Investments

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

e) Deferred Revenues

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, 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, services performed, or the tangible capital assets are acquired.

f) Financial Instruments

The City's financial instruments consist of cash and cash equivalents, receivables, investments, deposits and reserves with the Municipal Finance Authority, accounts payable and accrued liabilities, and short-term 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 approximate their carrying values, unless otherwise noted.

g) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the Change in Net Debt for the year.

h) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset, excluding interest costs.

Assets under construction are not amortized until the asset is available for productive use.



CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

1. Significant Accounting Policies, continued

h) Tangible Capital Assets, continued

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue.

The cost, less residual value, of tangible capital assets (except for Tourism Prince George Society's tangible capital assets) are amortized on a straight-line basis over their estimated useful lives as follows:

Land	Not amortized
Building & Improvements	15 - 35 years
Vehicles, Machinery, & Equipment	3 - 20 years
Other	5 - 50 years
Infrastructure	
Roads	17 - 100 years
Parks	10 - 75 years
Water	10 - 80 years
Sanitary Sewer	12 - 140 years
Storm Drainage	25 - 140 years
Energy & Communication	35 - 40 years

Tourism Prince George Society uses the following methods and rates to amortize its assets:

Vehicles, Machinery, & Equipment	20 - 55%	Declining Balance
Leasehold Improvements	4 Years	Straight-Line

i) Works of Arts and Culture

Works of art and cultural and historical assets are not recognized as assets in the financial statements.

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the City are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, ie. insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the City's rate for incremental borrowing or the interest rate implicit in the lease.

k) Inventories

Inventories consist of supplies, repair parts and materials consumed in operations and capital projects. Inventory is recorded at cost which is determined on a weighted average basis.

CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

1. Significant Accounting Policies, continued

l) Debt

Debt is recorded net of repayments and actuarial earnings. Principal debt repayment is recorded in operating funds in the year that it is repaid.

m) Revenue Recognition

Taxation revenues are recognized when levied in May of each year as this is when taxation revenues are authorized and the taxable event occurs. Taxation revenue is initially measured at realizable value. At year end, the City evaluates the ultimate collectability of taxation receivables and adjusts any valuation allowance. Interest and operating grants are recognized as earned.

Government transfers without stipulations are recognized as revenues in the period in which the transfer is authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Government transfers with stipulations are recognized as revenue in the period the transfer is authorized and all 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. Any such liability is reduced, and an equivalent amount of revenue is recognized as the liability is settled. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable.

n) Expenses

Expenses are generally recognized as they are incurred and when the goods and services are received and/or a legal obligation to pay is established.

o) Accumulated Surplus

Accumulated surplus is the amount by which all financial and non-financial assets exceed all liabilities and indicates the net economic resources available to provide future services. Accumulated surplus is represented by various fund balances and equity in capital assets.

p) Post-Employment Benefits

The City accrues expenses for post-employment benefits when they exist as specified in the collective agreements such as a one month retirement allowance and sick gratuity for International Association of Fire Fighters (IAFF). The City accrues a percentage of compensated absences (sick leave) as obligated for Canadian Union of Public Employees (CUPE) employees as the employees render services necessary to earn future benefits. City employees retiring do not receive any retirement allowance that either vests or accrues over the period of employment. CUPE sick benefits are vested at 25% and are also accrued. Management sick benefits do not accrue and are not vested. The City recognizes an expense for all other compensated absences (sick leave) and benefits as incurred .

The City and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred.



CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

1. Significant Accounting Policies, continued

q) Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists,
- (ii) contamination exceeds the environmental standard,
- (iii) the organization is directly responsible or accepts responsibility for the liability,
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

r) Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amount of revenues and expenses during the period. Items requiring estimates include the collectability of accounts receivable, accrued liabilities, useful lives of tangible capital assets, rates for amortization, employee benefits, existence of contaminated sites and impairment of investments and tangible capital assets.

Estimates are based on the best information available at the time of preparation of the consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these consolidated financial statements. Actual results could differ from these estimates.

2. Cash and Cash Equivalents

	2018 (000's)	2017 (000's)
Cash	\$ 6,607	\$ 6,815
Cash Equivalents	89,183	36,194
	95,790	43,009
Other Controlled Entities Cash	919	912
	\$ 96,709	\$ 43,921

CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

3. Receivables

General Operating Fund

Property Taxes	\$ 5,445	\$ 5,461
Federal Government	1,607	1,567
Provincial Government	4,589	5,798
Regional District of Fraser-Fort George	349	525
Accounts Receivable	3,708	3,933
Refuse Rates	425	421
	16,123	17,705

Water Operating Fund

Water Utility Rates	2,090	2,064
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Sewer Operating Fund

Sewer Utility Rates	1,368	1,307
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General Capital Fund

Provincial Government	812	29
Miscellaneous	800	763
	1,612	792

Other Controlled Entities

Prince George Public Library	19	27
Tourism Prince George Society	331	295
	350	322

Total

	2018 (000's)	2017 (000's)
	\$ 21,543	\$ 22,190

4. Investments

	2018 (000's)	2017 (000's)
M.F.A. Intermediate Funds	\$ -	\$ 20,950
M.F.A Bond Funds	-	27,401
	-	48,351
Integris Term Deposit	-	5,216
	\$ -	\$ 53,567

The annual weighted average rate of return for 2018 was 2.16% per annum (2017 - 0.53%). The rate of return is calculated on the Money Market Fund (cash equivalents), Intermediate Fund, Bond Fund, and GIC (BMO).



# CITY OF PRINCE GEORGE

## Notes to the Financial Statements

For the year ended December 31, 2018

### 5. Municipal Finance Authority Debt Reserve Fund

The City issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of the borrowing, the City is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the City's financial statements as MFA cash deposits. If the debt is repaid without default, the deposits are refunded to the City. The notes as disclosed in note 13 e, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default and are not recorded in the financial statements. Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the City.

### 6. Accounts Payable and Accrued Liabilities

	2018 (000's)	2017 (000's)
<b>General Operating Fund</b>		
Federal Government	\$ 14,059	\$ 7,391
Provincial Government	2,984	2,838
Regional District of Fraser-Fort George	249	436
Trade Accounts Payables	17,450	14,111
Payroll Statutory Liabilities	2,532	2,364
Vacation, Sick Leave, and Firefighters Gratuities	7,074	6,727
Accrued Interest on Capital Lease	304	328
Accrued Interest on Debt	632	677
	<u>45,284</u>	<u>34,872</u>
<b>District Energy Operating Fund</b>		
Accrued Interest on Debt	<u>3</u>	<u>4</u>
<b>Water Operating Fund</b>		
Accrued Interest on Debt	<u>95</u>	<u>98</u>
<b>Sewer Operating Fund</b>		
Accrued Interest on Debt	<u>14</u>	<u>14</u>
<b>General Capital Fund</b>		
Accrued Interest on Debt	7	9
Trade Accounts Payable	<u>108</u>	-
	<u>115</u>	<u>9</u>
<b>Other Controlled Entities</b>		
Prince George Public Library	121	138
Tourism Prince George Society	<u>90</u>	<u>140</u>
	<u>211</u>	<u>278</u>
<b>Total</b>	<u>\$ 45,722</u>	<u>\$ 35,275</u>

# CITY OF PRINCE GEORGE

## Notes to the Financial Statements

For the year ended December 31, 2018

### 7. Deferred Revenues

The City records deferred revenue for funds received in advance on services not yet rendered and is recognized into revenue during the period when service is provided. The City also records deferred revenue when a contract specifies how the resources are to be used and therefore funds received in advance are deferred until the period when the requirement is met. Because these funds are restricted in nature they are shown as a liability.

	2018 (000's)	2017 (Restated) (Note 17) (000's)
<b>Operating Funds</b>		
Taxes	\$ 6,877	\$ 6,223
<b>Fees and charges</b>		
General	3,022	2,488
Water	52	86
Sewer	84	14
<b>Capital Funds</b>		
Fees and Charges	3	3
Contributions Received for Land	384	375
<b>Grants</b>		
Gaming Revenue	569	402
Other	<u>362</u>	<u>1,279</u>
	<u>11,353</u>	<u>10,870</u>
<b>Other Controlled Entities</b>		
Prince George Public Library	24	205
Tourism Prince George Society	<u>52</u>	<u>67</u>
	<u>76</u>	<u>272</u>
<b>Total</b>	<u>\$ 11,429</u>	<u>\$ 11,142</u>



# CITY OF PRINCE GEORGE

## Notes to the Financial Statements

For the year ended December 31, 2018

### 8. Deferred Development Cost Charges (DCC)

The City collects DCCs to pay for a proportionate share of infrastructure related to new growth. In accordance with the Community Charter of British Columbia, these funds must be deposited into a separate reserve fund. When the related costs are incurred, the DCCs are recognized as revenue. Because these funds are restricted in nature they are shown as a liability.

	2018 (000's)	2017 (000's)
<b>Deferred DCC by Type</b>		
Roads	\$ 1,138	\$ 1,764
Drainage	380	1,393
Parkland	267	339
Sewer	2,222	2,043
Water	766	584
	<u>\$ 4,773</u>	<u>\$ 6,123</u>
<b>Deferred DCC</b>		
Balance, Beginning of Year	\$ 6,123	\$ 6,591
Investment Income	209	120
DCCs Levied in the Year	736	409
	<u>945</u>	<u>529</u>
Transfers to General Capital	(2,172)	(635)
Transfers to Water Capital	(20)	(241)
Transfers to General Asset Maintenance	(103)	(121)
	<u>(2,295)</u>	<u>(997)</u>
<b>Balance, End of Year</b>	<u><u>\$ 4,773</u></u>	<u><u>\$ 6,123</u></u>

# CITY OF PRINCE GEORGE

## Notes to the Financial Statements

For the year ended December 31, 2018

### 9. Tangible Capital Assets

	2018 (000's)	2017 (Restated) (Note 17) (000's)
Land	\$ 102,590	\$ 102,273
Buildings	69,591	69,858
Vehicles, Machinery & Equipment	20,667	18,743
Other	803	875
<b>Infrastructure</b>		
Roads	163,049	153,204
Parks	20,186	12,407
Water	96,706	90,295
Sanitary Sewer	70,985	70,202
Storm Drainage	55,226	52,212
Energy & Communication	50,678	52,914
Assets Under Construction	48,573	37,127
	<u><u>\$ 699,054</u></u>	<u><u>\$ 660,110</u></u>

For additional information, see the Schedule of Tangible Capital Assets (Schedule 3).

During the year the write-down of assets was \$nil (2017 - \$nil). In addition, assets contributed to the City totaled \$6,085,000 (2017 - \$462,000) and were capitalized at their fair value at the time of receipt.

### 10. Accumulated Surplus

	2018 (000's)	2017 (Restated) (Note 17) (000's)
Operating - Surplus	\$ 4,168	\$ 5,909
Reserves	54,823	63,184
Investment in Tangible Capital Assets	615,403	571,316
	<u><u>\$ 674,394</u></u>	<u><u>\$ 640,409</u></u>



CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

11. Contractual Rights

a) **Fortis BC**

The City entered into an agreement with Fortis BC (formerly Terasen Gas Inc.) that has resulted in the creation of the Fortis BC Reserve Fund.

Capital Lease - under the terms of the agreement, the City has entered into a 35 year capital lease with Fortis BC commencing November 1, 2004, for the natural gas distribution system within the municipality's boundary. The City has prepaid \$58,596,000 of the capital lease obligation and has financed the prepayment through debenture debt. The remaining obligation of \$3,000,000 which is included in long-term debt, will be paid with annual lease payments of \$273,108 including interest of 5.460% per annum.

Operating Lease - the City has also entered into a 17 year operating lease with Fortis BC commencing November 1, 2004, whereby the City leases back to Fortis BC the operations of the gas distribution system. Under the operating lease, Fortis BC is required to make annual lease payments to the City calculated by a formula specified in the agreement. At the end of the 17 year term, Fortis BC has the option of making a termination payment to the City equal to the unamortized portion of the City's \$58,596,000 prepayment which is estimated to be \$29,389,000 or negotiate a new 18 year operating lease with a continuation of the annual lease payments which existed under the previous 17 year operating lease. All debt payments to Fortis will cease at the end of the 17 year term. Projected income is listed below:

	(000's)
2019	\$ 4,405
2020	4,292
2021	2,118
	<u>\$ 10,815</u>

b) **Regional District of Fraser-Fort George**

The City entered into a contract with the Regional District of Fraser-Fort George to provide personnel and facility space for the purposes of operating the Fire Operations Communication Centre portion of the centralized fire dispatch service. The term of the contract commenced on January 1, 2018 and terminates December 31, 2022. The annual fees to be received by the City for the provision of fire dispatch services during the remaining term of the agreement is as follows:

	(000's)
2019	\$ 1,555
2020	1,570
2021	1,586
2022	1,605
	<u>\$ 6,316</u>

CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

12. Budgeted Surplus

The planned surplus of \$22,962,000, reflected in the Original Budget Bylaw Column on the Consolidated Statement of Operations was approved by Council in May 2018 upon finalization of the 2018 Annual Budget Bylaw. The approved annual budget bylaw included the purchase of tangible capital assets and servicing debt but these have been adjusted in the Original Budget Bylaw Column, as well as the incorporation of amortization expense, to more accurately reflect actual expenses.

13. Commitments and Contingencies

a) The City is jointly and severally liable, as a member of the Regional District of Fraser-Fort George for any actural earnings deficiencies, and capital debt issued through the Regional District.

b) The City and its employees contribute to the Municipal Pension Plan (a jointly trusteeed 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 government.

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 contribution 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 may be 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 paid \$5,492,000 (2017 - \$5,434,000) for employer contributions while employees contributed \$4,526,000 (2017 - \$4,427,000) to the plan in fiscal 2018.

The Prince George Public Library paid \$188,869 (2017 - \$185,133) for employer contributions while employees contributed \$168,695 (2017 - \$164,001) 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 the individual employers participating in the plan.

c) The City has been named as a defendant in various legal actions. No reserve or liability has been recorded regarding any of these legal actions or possible claims because the amount of the loss, if any, is undeterminable. Settlement, if any, made with respect to these actions would be accounted for as a charge to expenditures in the period in which it is likely that a future event will confirm the existence of a liability and the amount can be reasonably estimated.



CITY OF PRINCE GEORGE
Notes to the Financial Statements

For the year ended December 31, 2018

13. Commitments and Contingencies, continued

- d) The City is committed to a third party under an agreement for the supply and operation of an off-street parking facility. The City's annual payment in respect of this commitment is \$183,208 for a period of 20 years commencing August 1, 1997.
- e) The City has issued a Demand Note to the Municipal Finance Authority (the "Authority") in the amount of \$3,924,000 (2017 - \$4,106,000). This Demand Note together with the cash deposit, as disclosed in Note 5, comprise an amount equal to one-half of the average annual installment of principal and interest for repayment of debenture debt issued by the Authority on behalf of the City, and is a requirement of the Authority.

14. Expenses by Object

	2018	2017
	(000's)	(Restated) (Note 17) (000's)
Labour and Benefits	\$ 67,693	\$ 68,014
Materials and Supplies	6,379	5,766
City Fleet Expense	3,240	2,719
Contracted Services	19,643	17,844
Electricity and Natural Gas	5,071	4,846
RCMP Contract	21,887	20,828
Professional Services and Insurance	3,001	2,546
Grants	1,567	2,637
Miscellaneous	5,730	5,466
Debt Interest and Fiscal Services	4,769	5,542
Amortization	24,920	23,599
Other Controlled Entities	5,230	5,083
	<u>\$ 169,130</u>	<u>\$ 164,890</u>

15. Segmented Information

The City is a government institution that provides a wide range of services to its citizens, including police, fire, recreation and culture, transportation and public transit, development planning, sanitation, water and sewer. 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 are reported by these funds and are disclosed in the segmented information.

The accounting policies used in these segments are consistent with those followed in the preparation of the Consolidated Financial Statements as disclosed in Note 1. For additional information see the Schedule of Segment Disclosure (Schedule 1).

CITY OF PRINCE GEORGE
Notes to the Financial Statements

For the year ended December 31, 2018

15. Segmented Information, continued

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The General Revenue Fund reports on municipal services that are funded primarily by taxation such as property and business tax revenues. Certain division and departments that have separately disclosed in the segmented information along with the services they provide are as follows:

Protective Services

Protective Services includes Police Protection, Fire Protection, Emergency Measures and Bylaw Enforcement. Police Protection is provided to the City by the Royal Canadian Mounted Police (RCMP) through a police services contract with the Province of British Columbia (BC). Together the RCMP and the municipal employees at the detachment are committed to optimizing public safety through the community policing concept. Fire Protection includes fire suppression and protection, first responder medical services and emergency rescue, and fire dispatch within the City and Regional District. Emergency Measures provides a comprehensive emergency plan for coordinating response to emergencies and disasters. Bylaw Enforcement provides animal and parking control and other enforcement as required to support the bylaws in place within the community for the purpose of health, safety and security.

Community Services

Community Services provides public services that support recreation, sport and leisure activities in the aquatic and arena facilities, convention, entertainment, meeting, events and sport activities in the CN Centre and Prince George Conference and Civic Centre, the development of partnerships for health and social solutions at the community level and the provision of civic facilities for the community.

Transportation Services

This segment includes the provision of Street Maintenance which includes pavement repair, line painting, street cleaning, dust control, sidewalk maintenance, traffic sign and street light installation and maintenance. Transit services are provided in partnership with BC Transit; parking lots and parkades provide for off-street parking for downtown businesses; fleet vehicles service the organization's operational requirements; storm drainage controls drainage through open and piped systems; and snow and ice control provides snow removal and salt and sanding applications to the road network.

Planning and Environmental Development

Planning includes both short and long-term development planning and application processing and permits as well as inspections, planning for neighbourhoods, parks, open spaces and pathways, and infrastructure planning and management. Environmental Development includes services and planning related to community forest, wildfire hazards, air quality, climate change, natural environment, ecosystem and habitat protection.

Sanitation and Waste Removal

This segment provides residential and (limited) commercial solid waste collection service and annual spring clean-up operations.

Public Health and Welfare

This segment provides for the Memorial Park Cemetery service and maintenance of the grounds.



CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

15. Segmented Information, continued

Administration

The Administration of the City is captured under this section which includes Council, Office of the City Manager, Legislative Services, External Relations, Human Resources, Finance, Service Centre, Risk and Procurement and IT Services.

District Energy

This segment provides energy for space heating and domestic water heating to buildings located within a service area. The infrastructure and operations are funded through a combination of user fees and contributions from General Operating Fund.

Water Services

Water Services provides potable water to the community which includes the pumping, treatment and distribution system and the wells and reservoirs. The infrastructure and operations are funded through a combination of user fees, grants, and special levies.

Sewer Services

Sewer Services provides for the collection and treatment of sewage which includes operation of the lift stations and wastewater treatment centre. The infrastructure and operations are funded through a combination of user fees, grants, and special levies.

Asset Maintenance

This segment provides the investment in asset maintenance funded through transfers from reserves, DCCs, levies and fees. The costs represent amounts incurred for capital asset maintenance that do not meet the capitalization threshold as established for financial reporting purposes.

Reserves and Other Funds

Reserve funds have been created to hold financial assets for specific future requirements. Reserve funds are generally used for tangible capital asset acquisition and reinvestment.

Other Controlled Entities

Other controlled entities include the Prince George Public Library and Tourism Prince George Society.

16. Comparative Figures

Certain 2017 figures have been reclassified to conform to the 2018 financial statement presentation.

CITY OF PRINCE GEORGE  
Notes to the Financial Statements

For the year ended December 31, 2018

17. Restatement of Prior Year Balances

Prior to 2018, the City had deferred revenue that did not meet the definition of a liability and should have been recorded into the income in the year it was received. Also, management determined that certain tangible capital assets were undercapitalized. As a result, the prior year financial statements have been restated on a retroactive basis. The effect of the restatements are as follows:

	As Previously Reported	Increase (Decrease)	As Restated
<b>Statement of Financial Position as at December 31, 2017</b>			
Deferred Revenues	\$ (14,948)	\$ 3,806	\$ (11,142)
Tangible Capital Assets	658,267	1,843	660,110
Accumulated Surplus	634,760	5,649	640,409
<b>Statement of Operations and Accumulated Surplus, year ended December 31, 2017</b>			
Investment Income	3,546	11	3,557
Other Revenue	5,964	763	6,727
Amortization	(23,513)	(86)	(23,599)
Annual Surplus	19,565	688	20,253



## *SUPPLEMENTARY FINANCIAL INFORMATION*



City of Prince George  
Schedule 1 - Segment Disclosure - 2018

for the year ended December 31 (in thousands of dollars)	General Operating Fund				
	Protective Services	Community Services	Transportation Services	Planning & Environment Development	Sanitation & Waste Removal
<b>REVENUES</b>					
Taxation and Grants in Lieu, net	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of Services, User Rates and Rentals	2,238	7,907	4,107	17	4,555
Investment Income	-	-	9	-	-
Development Cost Charges Contributions	-	-	-	-	-
Contributions from Other Governments and Agencies	1,275	1,149	-	-	-
Actuarial Earnings on Debt	-	-	-	-	-
Other Revenue	686	309	986	2,718	83
(Loss) Gain on Disposal of Tangible Capital Assets	-	-	-	-	-
Asset Contributions	-	-	-	-	-
	<u>4,199</u>	<u>9,365</u>	<u>5,102</u>	<u>2,735</u>	<u>4,638</u>
<b>EXPENSES</b>					
Labour and Benefits	24,458	11,776	8,603	2,002	1,026
Goods and Services	24,650	8,208	15,510	255	1,447
Interest	931	(254)	980	-	-
Amortization	2,003	3,633	10,366	-	387
Prince George Public Library	-	-	-	-	-
Tourism Prince George Society	-	-	-	-	-
	<u>52,042</u>	<u>23,363</u>	<u>35,459</u>	<u>2,257</u>	<u>2,860</u>
<b>NET SURPLUS (DEFICIT) BEFORE TRANSFERS</b>	<u>(47,843)</u>	<u>(13,998)</u>	<u>(30,357)</u>	<u>478</u>	<u>1,778</u>
Transfers	<u>(1,422)</u>	<u>(1,566)</u>	<u>2,247</u>	<u>(160)</u>	<u>(2,160)</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u><u>\$ (49,265)</u></u>	<u><u>\$ (15,564)</u></u>	<u><u>\$ (28,110)</u></u>	<u><u>\$ 318</u></u>	<u><u>\$ (382)</u></u>

City of Prince George  
Schedule 1 - Segment Disclosure - 2018

General Operating Fund						Other Controlled Entities	<b>Consolidated 2018</b>
Public Health & Welfare	Administration	District Energy	Water	Sewer	Asset Maintenance	Reserves & Other Funds	
\$ -	\$ 109,549	\$ -	\$ 22	\$ 271	\$ -	\$ -	\$ 1,244
590	5,357	924	16,045	12,489	-	-	82
-	2,850	(1)	292	116	-	1,268	5
-	-	-	20	-	103	2,172	-
-	7,613	-	-	-	108	3,970	548
-	-	-	-	-	-	27	-
47	2,106	-	284	149	182	1,289	172
-	-	-	(101)	-	-	1,201	(2)
-	-	-	1,281	898	-	3,906	-
<u>637</u>	<u>127,475</u>	<u>923</u>	<u>17,843</u>	<u>13,923</u>	<u>393</u>	<u>13,833</u>	<u>2,049</u>
399	10,178	66	2,627	2,775	3,783	-	-
154	5,240	303	2,181	1,593	6,976	-	-
11	2,478	41	484	98	-	-	-
49	3,290	601	2,133	2,055	-	-	403
-	-	-	-	-	-	-	3,657
-	-	-	-	-	-	-	1,574
<u>613</u>	<u>21,186</u>	<u>1,011</u>	<u>7,425</u>	<u>6,521</u>	<u>10,759</u>	<u>-</u>	<u>5,634</u>
24	106,289	(88)	10,418	7,402	(10,366)	13,833	(3,585)
<u>(400)</u>	<u>(15,036)</u>	<u>4</u>	<u>(3,085)</u>	<u>(4,800)</u>	<u>10,366</u>	<u>16,012</u>	<u>-</u>
<u><u>\$ (376)</u></u>	<u><u>\$ 91,253</u></u>	<u><u>\$ (84)</u></u>	<u><u>\$ 7,333</u></u>	<u><u>\$ 2,602</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,845</u></u>	<u><u>\$ (3,585)</u></u>
Asset Maintenance							
<u>Expenses by Fund</u>							
General					\$ 7,019		
District Energy					45		
Water					2,317		
Sewer					<u>1,378</u>		
					<u><u>\$ 10,759</u></u>		



City of Prince George  
Schedule 1 - Segment Disclosure - 2017

for the year ended December 31 (in thousands of dollars)	General Operating Fund				
	Protective Services	Community Services	Transportation Services	Planning & Environment Development	Sanitation & Waste Removal
<b>REVENUES</b>					
Taxation and Grants in Lieu, net	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of Services, User Rates and Rentals	2,237	7,260	3,857	27	4,427
Investment Income	-	2	4	-	-
Development Cost Charges Contributions	-	-	-	-	-
Contributions from Other Governments and Agencies	4,535	1,104	-	6	-
Actuarial Earnings on Debt	-	-	-	-	-
Other Revenue	647	636	831	2,433	74
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-	-	-
Asset Contributions	-	-	-	-	-
	<u>7,419</u>	<u>9,002</u>	<u>4,692</u>	<u>2,466</u>	<u>4,501</u>
<b>EXPENSES</b>					
Labour and Benefits	25,943	11,381	8,105	2,093	1,102
Goods and Services	25,165	8,037	13,437	228	1,420
Interest	900	366	977	-	-
Amortization	1,972	3,340	10,307	-	361
Prince George Public Library	-	-	-	-	-
Tourism Prince George Society	-	-	-	-	-
	<u>53,980</u>	<u>23,124</u>	<u>32,826</u>	<u>2,321</u>	<u>2,883</u>
<b>NET SURPLUS (DEFICIT) BEFORE TRANSFERS</b>	(46,561)	(14,122)	(28,134)	145	1,618
Transfers	<u>(1,142)</u>	<u>(1,585)</u>	<u>2,183</u>	<u>(132)</u>	<u>(2,054)</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ (47,703)</u>	<u>\$ (15,707)</u>	<u>\$ (25,951)</u>	<u>\$ 13</u>	<u>\$ (436)</u>

City of Prince George  
Schedule 1 - Segment Disclosure - 2017

General Operating Fund								Consolidated 2017 (Restated) (Note 17)
Public Health & Welfare	Administration	District Energy	Water	Sewer	Asset Maintenance	Reserves & Other Funds	Other Controlled Entities	
\$ -	\$ 105,832	\$ -	\$ 22	\$ 175	\$ -	\$ -	\$ 999	\$ 107,028
441	5,008	82	15,915	12,375	-	-	71	51,700
-	2,746	(1)	236	87	-	480	3	3,557
-	-	-	241	-	121	635	-	997
-	7,117	-	-	-	156	1,985	328	15,231
-	-	-	-	-	-	110	-	110
12	1,978	-	335	160	96	(631)	156	6,727
-	-	-	(109)	-	-	(557)	(3)	(669)
-	-	-	-	-	-	462	-	462
<u>453</u>	<u>122,681</u>	<u>81</u>	<u>16,640</u>	<u>12,797</u>	<u>373</u>	<u>2,484</u>	<u>1,554</u>	<u>185,143</u>
410	10,199	46	2,607	2,899	3,229	-	-	68,014
116	5,362	245	1,709	1,547	5,387	-	-	62,653
8	2,603	49	521	118	-	-	-	5,542
49	2,803	567	2,012	1,784	-	-	404	23,599
-	-	-	-	-	-	-	3,572	3,572
-	-	-	-	-	-	-	1,510	1,510
<u>583</u>	<u>20,967</u>	<u>907</u>	<u>6,849</u>	<u>6,348</u>	<u>8,616</u>	<u>-</u>	<u>5,486</u>	<u>164,890</u>
(130)	101,714	(826)	9,791	6,449	(8,243)	2,484	(3,932)	20,253
<u>(181)</u>	<u>(14,924)</u>	<u>1,892</u>	<u>(243)</u>	<u>(5,506)</u>	<u>8,249</u>	<u>13,443</u>	<u>-</u>	<u>-</u>
<u>\$ (311)</u>	<u>\$ 86,790</u>	<u>\$ 1,066</u>	<u>\$ 9,548</u>	<u>\$ 943</u>	<u>\$ 6</u>	<u>\$ 15,927</u>	<u>\$ (3,932)</u>	<u>\$ 20,253</u>

Asset Maintenance	
Expenses by Fund	
General	\$ 5,630
District Energy	92
Water	1,808
Sewer	<u>1,086</u>
	<u>\$ 8,616</u>



City of Prince George  
Schedule 2 - Reserve Funds

for the year ended December 31, 2018 (in thousands of dollars)	General Capital (a)	Water Capital	Sewer Capital	Downtown Off- Street Parking	Computers and Equipment (b)
<b>Reserve Funds</b>					
Equity, Beginning of Year (Restated - see Note 17)	\$ 20,590	\$ 15,349	\$ 10,381	\$ 1,708	\$ 3,023
Investment Income	407	303	215	41	57
Third Party Contributions	-	-	-	-	-
Actuarial Earnings on Debt	-	-	-	-	-
MFA Debt Reserve Refund	-	-	-	-	-
Other revenue	2,482	-	-	-	-
	2,889	303	215	41	57
Transfers from (to)					
General Operating Fund	6,721	-	-	886	704
General Capital	(11,493)	21	22	(17)	(1,729)
District Energy Capital	602	-	-	-	-
Water Operating Fund	-	6,529	-	-	-
Water Capital	-	(9,271)	-	-	-
Sewer Operating Fund	-	-	5,200	-	-
Sewer Capital	-	-	(9,181)	-	-
Land Capital	-	-	-	-	-
Other Reserves	(83)	-	-	-	1,000
	(4,253)	(2,721)	(3,959)	869	(25)
Equity, End of Year	\$ 19,226	\$ 12,931	\$ 6,637	\$ 2,618	\$ 3,055

City of Prince George  
Schedule 2 - Reserve Funds

Land Development	Snow Control	Road Rehabilitation	Other Statutory & Regulated (c)	Total 2018
\$ 1	\$ 2,598	\$ 320	\$ 9,214	\$ 63,184
(1)	46	48	151	1,267
-	-	-	-	-
-	-	-	27	27
-	-	-	100	100
-	-	-	31	2,513
(1)	46	48	309	3,907
-	(2,644)	5,004	3,552	14,223
-	-	(4,973)	(3,087)	(21,256)
-	-	-	-	602
-	-	-	-	6,529
-	-	-	-	(9,271)
-	-	-	-	5,200
-	-	-	-	(9,181)
886	-	-	-	886
(886)	-	-	(31)	-
-	(2,644)	31	434	(12,268)
\$ -	\$ -	\$ 399	\$ 9,957	\$ 54,823

- (a) Endowment Fund  
Capital Expenditure Reserve  
General Infrastructure Reinvestment Reserve
- (b) Mobile Equipment Reserve  
Computer Equipment Reserve
- (c) Storm Drainage Reserve  
Debt Reduction Reserve  
Southwest Sector Recreation Reserves  
Parkland Acquisition Reserve  
Fortis BC Reserve  
Extension - Ospika / Marleau Reserve  
Solid Waste Reserve  
Community Works Fund Reserve  
Climate Action Revenue Incentive Program Reserve  
Miscellaneous Reserve



City of Prince George  
Schedule 3 - Tangible Capital Assets - 2018

for the year ended December 31 (in thousands of dollars)	Assets Under Construction	Land	Buildings	Vehicles, Machinery & Equip	Other
<b>Cost</b>					
Opening costs,	\$ 37,127	\$ 102,273	\$ 216,841	\$ 48,128	\$ 1,684
Additions during the year	33,333	1,190	899	5,524	191
Transfers to tangible capital assets	(21,887)	(183)	3,933	799	-
Disposals	-	(690)	(5,417)	(2,837)	(229)
Closing costs	<u>48,573</u>	<u>102,590</u>	<u>216,256</u>	<u>51,614</u>	<u>1,646</u>
<b>Accumulated Amortization</b>					
Opening accumulated amortization	-	-	146,983	29,385	809
Amortization	-	-	5,030	3,847	263
Disposals	-	-	(5,348)	(2,285)	(229)
Closing accumulated amortization	<u>-</u>	<u>-</u>	<u>146,665</u>	<u>30,947</u>	<u>843</u>
<b>Net Book Value of Tangible Capital Assets</b>	<u>\$ 48,573</u>	<u>\$ 102,590</u>	<u>\$ 69,591</u>	<u>\$ 20,667</u>	<u>\$ 803</u>

City of Prince George  
Schedule 3 - Tangible Capital Assets - 2018

Infrastructure						Total 2018
Roads	Parks	Water	Sanitary Sewer	Storm Drainage	Energy & Comm	
\$ 301,719	\$ 26,733	\$ 144,278	\$ 120,089	\$ 71,012	\$ 80,451	\$ 1,150,335
12,528	3,002	2,971	2,431	3,324	131	65,524
5,256	5,599	5,674	407	402	-	-
(1,086)	-	(226)	-	-	-	(10,485)
<u>318,417</u>	<u>35,334</u>	<u>152,697</u>	<u>122,927</u>	<u>74,738</u>	<u>80,582</u>	<u>1,205,374</u>
148,515	14,326	53,983	49,887	18,800	27,537	490,225
7,691	822	2,133	2,055	712	2,367	24,920
(838)	-	(125)	-	-	-	(8,825)
<u>155,368</u>	<u>15,148</u>	<u>55,991</u>	<u>51,942</u>	<u>19,512</u>	<u>29,904</u>	<u>506,320</u>
<u>\$ 163,049</u>	<u>\$ 20,186</u>	<u>\$ 96,706</u>	<u>\$ 70,985</u>	<u>\$ 55,226</u>	<u>\$ 50,678</u>	<u>\$ 699,054</u>



City of Prince George  
Schedule 3 - Tangible Capital Assets - 2017

for the year ended December 31 (in thousands of dollars)	Assets Under Construction	Land	Buildings	Vehicles, Machinery & Equip	Other
<b>Cost</b>					
Opening costs	\$ 19,083	\$ 98,028	\$ 214,356	\$ 45,311	\$ 1,729
Additions during the year	25,349	5,305	1,538	4,775	205
Transfers to tangible capital assets	(7,305)	153	947	1,009	-
Disposals	-	(1,213)	-	(2,967)	(250)
Closing costs	37,127	102,273	216,841	48,128	1,684
<b>Accumulated Amortization</b>					
Opening accumulated amortization	-	-	142,114	28,775	788
Amortization	-	-	4,869	3,038	270
Disposals	-	-	-	(2,428)	(249)
Closing accumulated amortization	-	-	146,983	29,385	809
<b>Net Book Value of Tangible Capital Assets</b>	<u>\$ 37,127</u>	<u>\$ 102,273</u>	<u>\$ 69,858</u>	<u>\$ 18,743</u>	<u>\$ 875</u>

City of Prince George  
Schedule 3 - Tangible Capital Assets - 2017

Infrastructure						Total 2017 (Restated) (Note 17)
Roads	Parks	Water	Sanitary Sewer	Storm Drainage	Energy & Comm	
\$ 293,562	\$ 26,130	\$ 140,915	\$ 118,077	\$ 69,493	\$ 79,172	\$ 1,105,856
7,370	603	2,594	1,933	245	440	50,357
2,123	-	881	79	1,274	839	-
(1,336)	-	(112)	-	-	-	(5,878)
301,719	26,733	144,278	120,089	71,012	80,451	1,150,335
141,308	13,697	51,974	48,102	18,120	25,204	470,082
7,983	629	2,012	1,785	680	2,333	23,599
(776)	-	(3)	-	-	-	(3,456)
148,515	14,326	53,983	49,887	18,800	27,537	490,225
\$ 153,204	\$ 12,407	\$ 90,295	\$ 70,202	\$ 52,212	\$ 52,914	\$ 660,110



City of Prince George
Schedule 4 - Statement of Financial Position - Trust Funds

as at December 31 (in thousands of dollars)	2018	2017
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,561	\$ 1,394
Investments	-	1,081
	<u>2,561</u>	<u>2,475</u>
<b>ACCUMULATED SURPLUS</b>		
Winter Games	97	97
Cemetery Care	2,430	2,343
Discovery Place	34	33
Elections Campaign	-	2
	<u>\$ 2,561</u>	<u>\$ 2,475</u>

Statement of Operations - Trust Funds

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for the year ended December 31 (in thousands of dollars)	Winter Games	Cemetery Care	Discovery Place	Elections Campaign	2018 Total	2017 Total
<b>Trust Funds</b>						
<b>Accumulated Surplus - Beginning of Year</b>	\$ 97	\$ 2,343	\$ 33	\$ 2	\$ 2,475	\$ 2,430
Investment Income	1	45	1	-	47	13
Third Party Contributions	-	87	-	-	87	58
Transfers to/from						
General Operations	1	45	-	2	48	26
	<u>-</u>	<u>87</u>	<u>1</u>	<u>(2)</u>	<u>86</u>	<u>45</u>
<b>Accumulated Surplus - End of Year</b>	<u>\$ 97</u>	<u>\$ 2,430</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ 2,561</u>	<u>\$ 2,475</u>

NOTE:

As described in Note 1.a.iv of the Notes to the Consolidated Financial Statements, Trust Funds are not included in the City of Prince George Consolidated Financial Statements.



City of Prince George  
Schedule 5 - Debt

as at December 31  
(in thousands of dollars)

Bylaw SI/LA	Issue No.	Date of Issue	Purpose	Date of Maturity	Rate	Principal Outstanding December 31
<b>General Capital Fund Debt</b>						
6848/6080	68	Mar 24/98	Aquatic Centre	Mar 24/18	4.65	\$ -
6848/6724	68	Mar 24/98	Storm Sewer	Mar 24/18	4.65	-
6955/6724	69	Oct 14/98	Storm Sewer	Oct 14/18	4.65	-
7489/7361A	81	Apr 22/04	Snow Disposal	Apr 22/24	2.40	20
0000/7601	85	Oct 25/04	Fortis BC Lease In/Out	Dec 02/21	5.00	10,232
0000/7601A	87	Oct 25/04	Fortis BC Lease In/Out	Oct 31/21	1.75	4,670
0112/7361	93	Apr 06/05	Snow Disposal	Apr 06/25	5.10	408
0112/7486	93	Apr 06/05	Road Rehabilitation	Apr 06/25	5.10	835
0112/7506	93	Apr 06/05	City Yard	Apr 06/25	5.10	190
2005/7361	95	Oct 13/05	Snow Disposal	Oct 13/25	4.77	184
2005/7486	95	Oct 13/05	Exhibition Grounds	Oct 13/25	4.77	402
2005/7598	95	Oct 13/05	Exhibition Grounds	Oct 13/25	4.77	51
2006/7486	97	Apr 19/06	Road Rehabilitation	Apr 19/26	1.75	517
2006/7748/1	99	Oct 19/06	Exhibition Grounds	Oct 19/26	1.75	41
2007/7505G	101	Aug 01/07	RCMP New Facility	Aug 01/27	2.25	1,539
2008/7922	103	Apr 23/08	Road Rehabilitation	Apr 23/18	4.65	-
2516/7970	105	Apr 21/09	Cameron Street Bridge	Jun 03/29	4.90	1,612
2516/8011	105	Apr 21/09	Cemetery Redevelopment	Jun 03/29	4.90	84
2592/7970	110	Apr 08/10	Cameron Street Bridge	Apr 08/30	4.50	2,384
2697/8284	118	Apr 11/12	River Rd. Reconstruction	Apr 11/32	3.40	3,013
2477/7505	121	Apr 04/12	RCMP New Facility	Apr 04/32	2.90	7,607
2760/8011	121	Apr 04/12	RCMP New Facility	Apr 04/32	2.90	1,024
2760/8011	129	Jul 31/14	RCMP New Facility	Jul 31/34	2.00	8,000
2948/8329	133	Oct 02/15	18th Ave Admin Bldg	Oct 02/35	2.75	2,670
2948/8316	133	Oct 02/15	RCMP New Facility	Oct 02/35	2.75	12,303
3044/8674	142	Oct 04/17	Foreman Road Landslide	Oct 04/37	3.15	963
3072/8748	145	Apr 23/18	Kin 3 Arena Floor	Apr 23/38	3.15	995
						59,744
Capital Lease - Concert Realty Services Ltd (Westel)					9.50	3,200
Capital Lease - Fortis BC					5.46	746
Equipment Loan - Municipal Finance Authority					(b)	7,621
<b>Total General Capital Fund Debt</b>						<b>\$ 71,311</b>
<b>General Operating Fund Debt</b>						
3100/8758	146	Sep 19/18	PG Pulpmill Road Erosion	Sep 19/38	3.20	406
<b>Total General Operating Fund Debt</b>						<b>\$ 406</b>

(a) Future payments do not include actuarial amounts.  
(b) The rate of interest on the equipment loans varied from 1.94% to 2.79%  
(2017 - 1.33% to 1.94%).

City of Prince George  
Schedule 5 - Debt

FUTURE PAYMENTS (a) (Including Principal and Interest)					
Principal Outstanding Dec. 31, 2017	2019	2020	2021	2022	2023
\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -
31	-	-	-	-	-
50	-	-	-	-	-
23	3	3	3	3	3
13,323	3,757	3,757	3,757	-	-
6,109	1,242	1,242	1,242	-	-
461	73	72	71	69	68
943	150	147	144	141	138
214	34	33	33	32	31
207	35	35	35	35	35
452	77	77	77	77	77
58	10	10	10	10	10
571	53	53	53	53	53
45	4	4	4	4	4
1,679	158	158	158	158	158
234	-	-	-	-	-
1,726	206	206	206	206	206
90	11	11	11	11	11
2,536	271	271	271	271	271
3,171	262	262	262	262	262
8,007	612	612	612	612	612
1,078	82	82	82	82	82
8,500	658	648	638	628	618
2,784	189	189	189	189	189
12,826	869	869	869	869	869
1,000	69	69	69	69	69
-	68	68	68	68	68
66,286	8,893	8,878	8,864	3,849	3,834
3,456	585	585	585	585	585
970	273	273	273	-	-
4,698	1,391	1,287	1,253	945	866
\$ 75,410	\$ 11,142	\$ 11,023	\$ 10,975	\$ 5,379	\$ 5,285
-	28	28	28	28	28
\$ -	\$ 28	\$ 28	\$ 28	\$ 28	\$ 28



City of Prince George  
Schedule 5 - Debt

as at December 31  
(in thousands of dollars)

By-Law SI/LA	Issue No.	Date of Issue	Purpose	Date of Maturity	Rate	Principal Outstanding December 31
<b>District Energy Capital Fund Debt</b>						
7746/2638	125	May 30/13	District Energy System	May 30/23	2.00	<b>\$ 1,800</b>
<b>Total District Energy Capital Fund Debt</b>						<b>\$ 1,800</b>
<b>Water Capital Fund Debt</b>						
7425/7037	79	Jun 03/03	Water System	Jun 03/23	2.25	<b>320</b>
7425/7212	79	Jun 03/03	Water System	Jun 03/23	2.25	<b>75</b>
7489/7212	81	Apr 22/04	Water System	Apr 22/24	2.40	<b>21</b>
7489/7361	81	Apr 22/04	Water System-Hart Nech	Apr 22/24	2.40	<b>61</b>
0112/7361	93	Apr 06/05	Hart Nechako Supply	Apr 06/25	5.10	<b>409</b>
2005/7361A	95	Oct 13/05	Hart Nechako Supply	Oct 13/25	4.77	<b>1,581</b>
2005/7598A	95	Oct 25/05	Hart Nechako Supply	Oct 25/25	4.77	<b>613</b>
2006/7598	97	Apr 19/06	Hart Nechako Supply	Apr 19/26	1.75	<b>77</b>
2006/7748	97	Apr 19/06	Hart Nechako Supply	Apr 19/26	1.75	<b>1,949</b>
2006/7361	99	Oct 19/06	Cranbrook Hill Reservoir	Oct 19/26	1.75	<b>572</b>
2006/7748	99	Oct 19/06	Cranbrook Hill Reservoir	Oct 19/26	1.75	<b>10</b>
2007/7361W	101	Aug 01/07	Foothills Blvd Main	Aug 01/27	2.25	<b>455</b>
2007/7486W	101	Aug 01/07	Foothills Blvd Main	Aug 01/27	2.25	<b>612</b>
2008/7924	104	Nov 20/08	PW805 to Ferry	Nov 20/28	2.90	<b>391</b>
2697/8287	118	Apr 11/12	Simon Fraser Bridge Pipe	Apr 11/32	3.40	<b>590</b>
<b>Total Water Capital Fund Debt</b>						<b>\$ 7,736</b>

(a) Future payments do not include actuarial amounts.

City of Prince George  
Schedule 5 - Debt

FUTURE PAYMENTS (a) (Including Principal and Interest)					
Principal Outstanding Dec. 31, 2017	2019	2020	2021	2022	2023
\$ 2,200	\$ 434	\$ 426	\$ 418	\$ 410	\$ 202
<b>\$ 2,200</b>	<b>\$ 434</b>	<b>\$ 426</b>	<b>\$ 418</b>	<b>\$ 410</b>	<b>\$ 202</b>
375	49	49	49	49	38
88	11	11	11	11	9
24	3	3	3	3	3
70	8	8	8	8	8
461	73	72	71	69	68
1,777	304	304	304	304	304
690	118	118	118	118	118
85	8	8	8	8	8
2,152	201	201	201	201	201
631	59	59	59	59	59
12	1	1	1	1	1
496	47	47	47	47	47
668	63	63	63	63	63
423	41	41	41	41	41
621	51	51	51	51	51
<b>\$ 8,573</b>	<b>\$ 1,037</b>	<b>\$ 1,036</b>	<b>\$ 1,035</b>	<b>\$ 1,033</b>	<b>\$ 1,019</b>



City of Prince George  
Schedule 5 - Debt

as at December 31  
(in thousands of dollars)

By-Law SI/LA	Issue No.	Date of Issue	Purpose	Date of Maturity	Rate	Principal Outstanding December 31
Sewer Capital Fund Debt						
7425/7036	79	Jun 03/03	Sanitary Sewer	Jun 03/23	2.25	\$ 330
7425/7089	79	Jun 03/03	Sanitary Sewer	Jun 03/23	2.25	234
7425/7211	79	Jun 03/03	Sanitary Sewer	Jun 03/23	2.25	62
7425/7213	79	Jun 03/03	Sanitary Sewer	Jun 03/23	2.25	91
7425/7361	79	Jun 03/03	Sanitary Sewer	Jun 03/23	2.25	35
7489/7211	81	Apr 22/04	Sanitary Sewer	Apr 22/24	2.40	73
2006/7361/1	99	Oct 19/06	Blackburn Treatment Plant	Oct 19/26	1.75	40
2007/7361S	101	Aug 01/07	Blackburn Treatment Plant	Aug 01/27	2.25	130
2975/8515	137	Apr 19/16	Sanitary Sewer	Apr 19/36	2.60	1,400
Total Sewer Capital Fund Debt						\$ 2,395
Other Controlled Entities						
Capital Lease - Konica Minolta					6.00	3
Total Other Controlled Entities Debt						\$ 3
TOTAL DEBT						\$ 83,651

(a) Future payments do not include actuarial amounts.

City of Prince George  
Schedule 5 - Debt

FUTURE PAYMENTS (a) (Including Principal and Interest)					
Principal Outstanding Dec. 31, 2017	2019	2020	2021	2022	2023
\$ 387	\$ 50	\$ 50	\$ 50	\$ 50	\$ 39
274	35	35	35	35	28
73	9	9	9	9	7
107	14	14	14	14	11
41	5	5	5	5	4
84	10	10	10	10	10
44	4	4	4	4	4
141	13	13	13	13	13
1,455	93	93	93	93	93
\$ 2,606	\$ 233	\$ 233	\$ 233	\$ 233	\$ 209
5	3	-	-	-	-
\$ 5	\$ 3	\$ -	\$ -	\$ -	\$ -
\$ 88,794	\$ 12,877	\$ 12,746	\$ 12,689	\$ 7,083	\$ 6,743





# TAX EXEMPTIONS

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# Revitalization Tax Exemptions

## Downtown Revitalization Tax Exemptions

The City coordinates incentive programs that have helped to attract more than \$50 million dollars in investment to Prince George’s downtown. They have stimulated new housing, hotels, retail and restaurants, Prince George’s first craft brewery, and improvements to existing buildings.

The Revitalization Tax Exemption provides ten-year municipal tax exemptions for eligible projects:

- For new buildings, the tax exemption is applied to the full value of the project, calculated on the assessed value of the completed project.
- On renovations, the exemption is applied to any increase in municipal taxes that would result from the increased property assessment associated with the improvement.

Over the past several years, the City has partnered with Northern Development Initiative Trust (NDIT) to provide an option for developers who wish to take the value of the ten-year tax exemption as a lump sum payment up-front. All of the available funds have now been allocated.

SUMMARY DOWNTOWN REVITALIZATION EXEMPTION BYLAW 8370, 2011  
APPLICATIONS FOR PROPERTY TAX EXEMPTION

#	Name	Tax Year	
		2017	2018
1	JON DUNCAN LAW OFFICE 251 George	\$7,788	\$8,044
2	RAMADA 444 George	\$116,309	\$99,347
3	KEG 550-582 George	\$23,772	\$24,554
4	NUMBER 270 HOLDINGS 1320 - 2nd Ave	\$5,578	\$6,249
5	CIMO LAND - 601 Victoria	\$3,197	\$3,302
6	BCGEU - 500 QUEBEC	\$55,118	\$56,488
7	MACKENZIE DATA MAX - 180 VICTORIA	\$1,545	\$1,676
8	GKL Properties 1303 - 3rd Ave	\$6,979	\$7,424
9	White Goose Bistro Apts. 1205-3rd Ave	\$0	\$627
10	CrossRoads Brewing 508 George St	\$0	\$11,679
11	Betulla Burning 1253-3rd Ave	\$0	\$15,388
TOTAL DOWNTOWN REVITALIZATION BYLAW 8370, 2011		\$220,286	\$234,778

SUMMARY DOWNTOWN REVITALIZATION EXEMPTION BYLAW 8370, 2011  
APPLICATIONS FOR EARLY BENEFIT PAYOUT

#	Name	Lump Sum Payout Repay over 10 Years	Tax Year	
			2017	2018
1	NORTHERN LINEN SUPPLY1480-1492 2ND AVE & 192-198 Victoria	\$31,190	\$2,615	\$3,119
2	INVESTGO VENTURES GORD BLISS 1699 7th	\$125,660	\$12,102	\$12,566
3	BANK OF NOVA SCOTIA 1488 4TH AVE - NOVAK	\$243,700	\$24,371	\$24,370
4	ALL-WEST GLASS 1011 Victoria St	\$348,846	\$23,398	\$34,885
5	ROYAL BANK OF CANADA 550 VICTORIA ST - NOVAK	\$700,000	\$70,000	\$70,000
6	RE/MAX 611 Brunswick	\$86,269	\$33,559	\$8,627
7	CBI - Money Concepts	\$219,486	\$0	\$21,949
TOTAL DOWNTOWN REVITALIZATION BYLAW 8370, 2011 (EARLY BENEFIT)		\$1,925,281	\$166,045	\$175,516



## Revitalization Tax Exemptions

### Multi-Family Housing Incentives

The City of Prince George offers an incentive program for multi-family housing located in key growth areas that incorporates adaptable housing standards into 50% of the units.

The program offers tax exemptions and reductions in development cost charges for market and non-market housing projects that include three or more attached units (single-family dwellings and duplexes are not eligible).

#### The program's goals:

- Creating a wider variety of housing options to serve all of our residents
- Developing housing that is more accessible for seniors and people who use mobility devices
- Creating walkable neighbourhoods by developing multi-family housing in areas that are served by transit and close to amenities
- Reducing barriers to non-profit housing providers developing affordable housing projects

CIVIC ADDRESS	LEGAL DESCRIPTION	EXEMPTION
105-1444 20TH AVE	SL 1 District Lot 343 Plan EPS4459	1,374.96
106-1444 20TH AVE	SL 2 District Lot 343 Plan EPS4459	1,511.70
103-1444 20TH AVE	SL 3 District Lot 343 Plan EPS4459	1,223.03
104-1444 20TH AVE	SL 4 District Lot 343 Plan EPS4459	1,223.03
101-1444 20TH AVE	SL 5 District Lot 343 Plan EPS4459	1,306.59
102-1444 20TH AVE	SL 6 District Lot 343 Plan EPS4459	1,314.19
100-1444 20TH AVE	SL 7 District Lot 343 Plan EPS4459	1,276.21
108-1444 20TH AVE	SL 8 District Lot 343 Plan EPS4459	1,777.58
107-1444 20TH AVE	SL 9 District Lot 343 Plan EPS4459	1,777.58
110-1444 20TH AVE	SL 10 District Lot 343 Plan EPS4459	1,785.17
109-1444 20TH AVE	SL 11 District Lot 343 Plan EPS4459	1,785.17
112-1444 20TH AVE	SL 12 District Lot 343 Plan EPS4459	1,785.17
111-1444 20TH AVE	SL 13 District Lot 343 Plan EPS4459	1,785.17
114-1444 20TH AVE	SL 14 District Lot 343 Plan EPS4459	1,777.58
113-1444 20TH AVE	SL 15 District Lot 343 Plan EPS4459	1,777.58
115-1444 20TH AVE	SL 16 District Lot 343 Plan EPS4459	1,769.98
116-1444 20TH AVE	SL 17 District Lot 343 Plan EPS4459	1,747.19
118-1444 20TH AVE	SL 18 District Lot 343 Plan EPS4459	1,162.26
117-1444 20TH AVE	SL 19 District Lot 343 Plan EPS4459	1,154.66
120-1444 20TH AVE	SL 20 District Lot 343 Plan EPS4459	1,785.17
119-1444 20TH AVE	SL 21 District Lot 343 Plan EPS4459	1,769.98
122-1444 20TH AVE	SL 22 District Lot 343 Plan EPS4459	1,769.98
121-1444 20TH AVE	SL 23 District Lot 343 Plan EPS4459	1,785.17

CIVIC ADDRESS	LEGAL DESCRIPTION	EXEMPTION
123-1444 20TH AVE	SL 24 District Lot 343 Plan EPS4459	1,785.17
124-1444 20TH AVE	SL 25 District Lot 343 Plan EPS4459	1,785.17
126-1444 20TH AVE	SL 26 District Lot 343 Plan EPS4459	1,162.26
125-1444 20TH AVE	SL 27 District Lot 343 Plan EPS4459	1,762.38
127-1444 20TH AVE	SL 28 District Lot 343 Plan EPS4459	1,792.77
221-1444 20TH AVE	SL 29 District Lot 343 Plan EPS4459	733.82
220-1444 20TH AVE	SL 30 District Lot 343 Plan EPS4459	704.95
219-1444 20TH AVE	SL 31 District Lot 343 Plan EPS4459	704.95
218-1444 20TH AVE	SL 32 District Lot 343 Plan EPS4459	733.82
216-1444 20TH AVE	SL 33 District Lot 343 Plan EPS4459	782.44
217-1444 20TH AVE	SL 34 District Lot 343 Plan EPS4459	774.84
214-1444 20TH AVE	SL 35 District Lot 343 Plan EPS4459	774.84
215-1444 20TH AVE	SL 36 District Lot 343 Plan EPS4459	774.84
212-1444 20TH AVE	SL 37 District Lot 343 Plan EPS4459	767.24
213-1444 20TH AVE	SL 38 District Lot 343 Plan EPS4459	774.84
210-1444 20TH AVE	SL 39 District Lot 343 Plan EPS4459	774.84
211-1444 20TH AVE	SL 40 District Lot 343 Plan EPS4459	774.84
208-1444 20TH AVE	SL 41 District Lot 343 Plan EPS4459	774.84
209-1444 20TH AVE	SL 42 District Lot 343 Plan EPS4459	782.44
206-1444 20TH AVE	SL 43 District Lot 343 Plan EPS4459	774.84
207-1444 20TH AVE	SL 44 District Lot 343 Plan EPS4459	774.84
204-1444 20TH AVE	SL 45 District Lot 343 Plan EPS4459	790.03
205-1444 20TH AVE	SL 46 District Lot 343 Plan EPS4459	728.50
203-1444 20TH AVE	SL 47 District Lot 343 Plan EPS4459	726.22
202-1444 20TH AVE	SL 48 District Lot 343 Plan EPS4459	728.50
201-1444 20TH AVE	SL 49 District Lot 343 Plan EPS4459	1,109.09
200-1444 20TH AVE	SL 50 District Lot 343 Plan EPS4459	1,109.09
222-1444 20TH AVE	SL 51 District Lot 343 Plan EPS4459	1,162.26
223-1444 20TH AVE	SL 52 District Lot 343 Plan EPS4459	1,769.98
224-1444 20TH AVE	SL 53 District Lot 343 Plan EPS4459	1,754.79
225-1444 20TH AVE	SL 54 District Lot 343 Plan EPS4459	1,754.79
226-1444 20TH AVE	SL 55 District Lot 343 Plan EPS4459	1,754.79
227-1444 20TH AVE	SL 56 District Lot 343 Plan EPS4459	1,754.79
228-1444 20TH AVE	SL 57 District Lot 343 Plan EPS4459	1,747.19
229-1444 20TH AVE	SL 58 District Lot 343 Plan EPS4459	1,785.17
230-1444 20TH AVE	SL 59 District Lot 343 Plan EPS4459	1,785.17



CIVIC ADDRESS	LEGAL DESCRIPTION	EXEMPTION
231-1444 20TH AVE	SL 60 District Lot 343 Plan EPS4459	1,754.79
232-1444 20TH AVE	SL 61 District Lot 343 Plan EPS4459	1,785.17
233-1444 20TH AVE	SL 62 District Lot 343 Plan EPS4459	1,777.58
234-1444 20TH AVE	SL 63 District Lot 343 Plan EPS4459	1,777.58
235-1444 20TH AVE	SL 64 District Lot 343 Plan EPS4459	1,754.79
236-1444 20TH AVE	SL 65 District Lot 343 Plan EPS4459	1,747.19
238-1444 20TH AVE	SL 66 District Lot 343 Plan EPS4459	1,162.26
237-1444 20TH AVE	SL 67 District Lot 343 Plan EPS4459	1,147.07
240-1444 20TH AVE	SL 68 District Lot 343 Plan EPS4459	1,792.77
239-1444 20TH AVE	SL 69 District Lot 343 Plan EPS4459	1,747.19
242-1444 20TH AVE	SL 70 District Lot 343 Plan EPS4459	1,777.58
241-1444 20TH AVE	SL 71 District Lot 343 Plan EPS4459	1,792.77
243-1444 20TH AVE	SL 72 District Lot 343 Plan EPS4459	1,792.77
244-1444 20TH AVE	SL 73 District Lot 343 Plan EPS4459	1,785.17
246-1444 20TH AVE	SL 74 District Lot 343 Plan EPS4459	1,162.26
245-1444 20TH AVE	SL 75 District Lot 343 Plan EPS4459	1,762.38
247-1444 20TH AVE	SL 76 District Lot 343 Plan EPS4459	1,792.77
321-1444 20TH AVE	SL 77 District Lot 343 Plan EPS4459	733.82
320-1444 20TH AVE	SL 78 District Lot 343 Plan EPS4459	704.95
319-1444 20TH AVE	SL 79 District Lot 343 Plan EPS4459	702.67
318-1444 20TH AVE	SL 80 District Lot 343 Plan EPS4459	733.82
316-1444 20TH AVE	SL 81 District Lot 343 Plan EPS4459	774.84
317-1444 20TH AVE	SL 82 District Lot 343 Plan EPS4459	774.84
314-1444 20TH AVE	SL 83 District Lot 343 Plan EPS4459	774.84
315-1444 20TH AVE	SL 84 District Lot 343 Plan EPS4459	774.84
312-1444 20TH AVE	SL 85 District Lot 343 Plan EPS4459	767.24
313-1444 20TH AVE	SL 86 District Lot 343 Plan EPS4459	774.84
310-1444 20TH AVE	SL 87 District Lot 343 Plan EPS4459	774.84
311-1444 20TH AVE	SL 88 District Lot 343 Plan EPS4459	774.84
308-1444 20TH AVE	SL 89 District Lot 343 Plan EPS4459	782.44
309-1444 20TH AVE	SL 90 District Lot 343 Plan EPS4459	774.84
306-1444 20TH AVE	SL 91 District Lot 343 Plan EPS4459	774.84
307-1444 20TH AVE	SL 92 District Lot 343 Plan EPS4459	774.84
304-1444 20TH AVE	SL 93 District Lot 343 Plan EPS4459	782.44
305-1444 20TH AVE	SL 94 District Lot 343 Plan EPS4459	722.43
303-1444 20TH AVE	SL 95 District Lot 343 Plan EPS4459	726.22
302-1444 20TH AVE	SL 96 District Lot 343 Plan EPS4459	728.50
301-1444 20TH AVE	SL 97 District Lot 343 Plan EPS4459	1,109.09
300-1444 20TH AVE	SL 98 District Lot 343 Plan EPS4459	1,109.09

CIVIC ADDRESS	LEGAL DESCRIPTION	EXEMPTION
322-1444 20TH AVE	SL 99 District Lot 343 Plan EPS4459	1,162.26
324-1444 20TH AVE	SL 100 District Lot 343 Plan EPS4459	1,769.98
323-1444 20TH AVE	SL 101 District Lot 343 Plan EPS4459	1,769.98
326-1444 20TH AVE	SL 102 District Lot 343 Plan EPS4459	1,747.19
325-1444 20TH AVE	SL 103 District Lot 343 Plan EPS4459	1,754.79
328-1444 20TH AVE	SL 104 District Lot 343 Plan EPS4459	1,777.58
327-1444 20TH AVE	SL 105 District Lot 343 Plan EPS4459	1,785.17
330-1444 20TH AVE	SL 106 District Lot 343 Plan EPS4459	1,792.77
329-1444 20TH AVE	SL 107 District Lot 343 Plan EPS4459	1,792.77
332-1444 20TH AVE	SL 108 District Lot 343 Plan EPS4459	1,792.77
331-1444 20TH AVE	SL 109 District Lot 343 Plan EPS4459	1,785.17
334-1444 20TH AVE	SL 110 District Lot 343 Plan EPS4459	1,777.58
333-1444 20TH AVE	SL 111 District Lot 343 Plan EPS4459	1,777.58
335-1444 20TH AVE	SL 112 District Lot 343 Plan EPS4459	1,777.58
336-1444 20TH AVE	SL 113 District Lot 343 Plan EPS4459	1,739.59
338-1444 20TH AVE	SL 114 District Lot 343 Plan EPS4459	1,162.26
337-1444 20TH AVE	SL 115 District Lot 343 Plan EPS4459	1,154.66
340-1444 20TH AVE	SL 116 District Lot 343 Plan EPS4459	1,785.17
339-1444 20TH AVE	SL 117 District Lot 343 Plan EPS4459	1,777.58
342-1444 20TH AVE	SL 118 District Lot 343 Plan EPS4459	1,777.58
341-1444 20TH AVE	SL 119 District Lot 343 Plan EPS4459	1,792.77
343-1444 20TH AVE	SL 120 District Lot 343 Plan EPS4459	1,785.17
344-1444 20TH AVE	SL 121 District Lot 343 Plan EPS4459	1,792.77
346-1444 20TH AVE	SL 122 District Lot 343 Plan EPS4459	1,169.86
345-1444 20TH AVE	SL 123 District Lot 343 Plan EPS4459	1,792.77
347-1444 20TH AVE	SL 124 District Lot 343 Plan EPS4459	1,777.58
421-1444 20TH AVE	SL 125 District Lot 343 Plan EPS4459	716.35
420-1444 20TH AVE	SL 126 District Lot 343 Plan EPS4459	687.48
419-1444 20TH AVE	SL 127 District Lot 343 Plan EPS4459	687.48
418-1444 20TH AVE	SL 128 District Lot 343 Plan EPS4459	716.35
416-1444 20TH AVE	SL 129 District Lot 343 Plan EPS4459	758.89
417-1444 20TH AVE	SL 130 District Lot 343 Plan EPS4459	758.89
414-1444 20TH AVE	SL 131 District Lot 343 Plan EPS4459	759.65
415-1444 20TH AVE	SL 132 District Lot 343 Plan EPS4459	758.89
412-1444 20TH AVE	SL 133 District Lot 343 Plan EPS4459	758.89
413-1444 20TH AVE	SL 134 District Lot 343 Plan EPS4459	757.37
410-1444 20TH AVE	SL 135 District Lot 343 Plan EPS4459	758.89
411-1444 20TH AVE	SL 136 District Lot 343 Plan EPS4459	757.37
408-1444 20TH AVE	SL 137 District Lot 343 Plan EPS4459	759.65

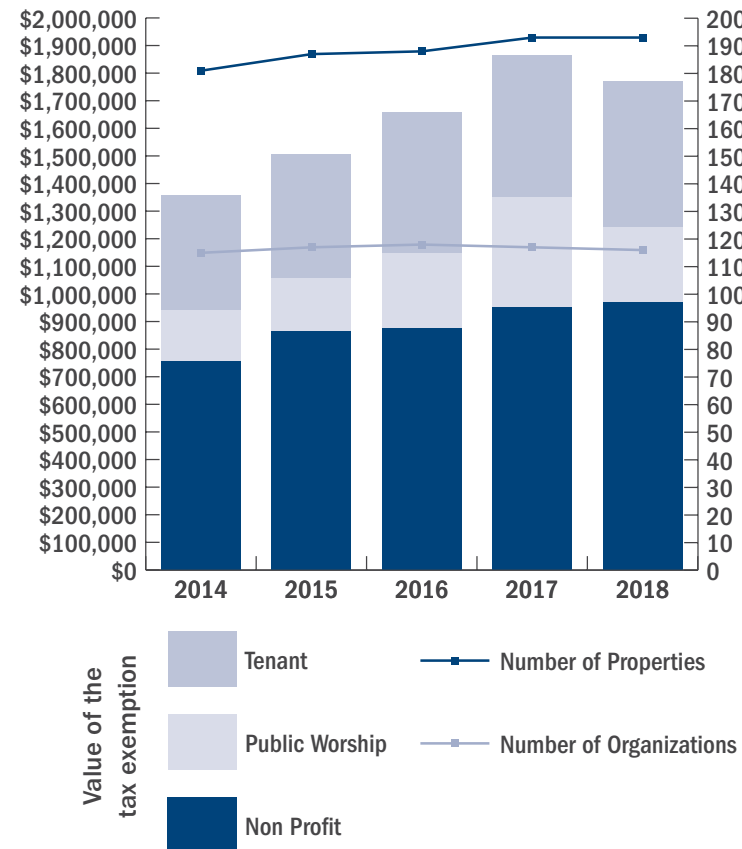


CIVIC ADDRESS	LEGAL DESCRIPTION	EXEMPTION
409-1444 20TH AVE	SL 138 District Lot 343 Plan EPS4459	759.65
406-1444 20TH AVE	SL 139 District Lot 343 Plan EPS4459	759.65
407-1444 20TH AVE	SL 140 District Lot 343 Plan EPS4459	757.37
404-1444 20TH AVE	SL 141 District Lot 343 Plan EPS4459	790.03
405-1444 20TH AVE	SL 142 District Lot 343 Plan EPS4459	704.95
403-1444 20TH AVE	SL 143 District Lot 343 Plan EPS4459	711.03
402-1444 20TH AVE	SL 144 District Lot 343 Plan EPS4459	706.47
401-1444 20TH AVE	SL 145 District Lot 343 Plan EPS4459	1,093.89
400-1444 20TH AVE	SL 146 District Lot 343 Plan EPS4459	1,063.51
422-1444 20TH AVE	SL 147 District Lot 343 Plan EPS4459	1,169.86
424-1444 20TH AVE	SL 148 District Lot 343 Plan EPS4459	1,777.58
423-1444 20TH AVE	SL 149 District Lot 343 Plan EPS4459	1,777.58
426-1444 20TH AVE	SL 150 District Lot 343 Plan EPS4459	1,747.19
425-1444 20TH AVE	SL 151 District Lot 343 Plan EPS4459	1,754.79
428-1444 20TH AVE	SL 152 District Lot 343 Plan EPS4459	1,762.38
427-1444 20TH AVE	SL 153 District Lot 343 Plan EPS4459	1,762.38
430-1444 20TH AVE	SL 154 District Lot 343 Plan EPS4459	1,769.98
429-1444 20TH AVE	SL 155 District Lot 343 Plan EPS4459	1,769.98
432-1444 20TH AVE	SL 156 District Lot 343 Plan EPS4459	1,777.58
431-1444 20TH AVE	SL 157 District Lot 343 Plan EPS4459	1,769.98
434-1444 20TH AVE	SL 158 District Lot 343 Plan EPS4459	1,754.79
433-1444 20TH AVE	SL 159 District Lot 343 Plan EPS4459	1,762.38
435-1444 20TH AVE	SL 160 District Lot 343 Plan EPS4459	1,762.38
436-1444 20TH AVE	SL 161 District Lot 343 Plan EPS4459	1,747.19
438-1444 20TH AVE	SL 162 District Lot 343 Plan EPS4459	1,162.26
437-1444 20TH AVE	SL 163 District Lot 343 Plan EPS4459	1,154.66
440-1444 20TH AVE	SL 164 District Lot 343 Plan EPS4459	1,777.58
439-1444 20TH AVE	SL 165 District Lot 343 Plan EPS4459	1,777.58
442-1444 20TH AVE	SL 166 District Lot 343 Plan EPS4459	1,777.58
441-1444 20TH AVE	SL 167 District Lot 343 Plan EPS4459	1,777.58
443-1444 20TH AVE	SL 168 District Lot 343 Plan EPS4459	1,769.98
444-1444 20TH AVE	SL 169 District Lot 343 Plan EPS4459	1,777.58
446-1444 20TH AVE	SL 170 District Lot 343 Plan EPS4459	1,162.26
445-1444 20TH AVE	SL 171 District Lot 343 Plan EPS4459	1,777.58
447-1444 20TH AVE	SL 172 District Lot 343 Plan EPS4459	1,777.58
	<b>TOTAL EXEMPTION</b>	<b>227,331.50</b>



## Permissive Tax Exemptions

The City may provide permissive tax exemptions to non-profit organizations as a means of achieving its economic, social, and cultural objectives related to enhancing the community's quality of life and delivering services economically. There is no obligation on the part of Council to grant exemptions.



NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
AiMHi - Prince George Association for Community Living	Lot 44 District Lot 8172 Plan 18944	2471 Lisgar Cres	2,354.91
AiMHi - Prince George Association for Community Living	Lot B District Lot 2610 Plan 22059	475 Brigade Dr	1,456.25
AiMHi - Prince George Association for Community Living	Lot A District Lot 2610 Plan 22059	483 Brigade Dr	1,482.07
AiMHi - Prince George Association for Community Living	Lot 73 District Lot 2507 Plan 22108	386 Green Pl	3,623.52
AiMHi - Prince George Association for Community Living	Lot 1 District Lot 8174 Plan 27831	2690 Ospika Blvd	2,947.43
AiMHi - Prince George Association for Community Living	Lot 37 District Lot 1427 Plan 15089	501 Radcliffe Dr	2,347.31
AiMHi - Prince George Association for Community Living	Lot 2 District Lot 2003 Plan Pgp36193	6899 O'Grady Rd	2,719.54

NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
AiMHi - Prince George Association for Community Living	Lot 35 District Lot 2608 Plan 20043	4440 1st Ave	1,234.43
AiMHi - Prince George Association for Community Living	Lot 36 District Lot 2608 Plan 20043	4444 1st Ave	1,228.35
AiMHi - Prince George Association for Community Living	Lot 85 District Lot 938 Plan 9107	2720 Hammond Ave	1,724.40
AiMHi - Prince George Association for Community Living	Lot 11 Block K District Lot 936 Plan 10005	1873 Garden Dr	2,043.45
AiMHi - Prince George Association for Community Living	Lot 56 District Lot 938 Plan 9107	2655 Hammond Ave	1,492.71
AiMHi - Prince George Association for Community Living	Lot 67 District Lot 2507 Plan 15185	1250 Parsnip Cres	2,073.84
AiMHi - Prince George Association for Community Living	Lot 11 District Lot 482 Plan 22883	341 Mullett Cres	1,825.43
AiMHi - Prince George Association for Community Living	Lot 44 District Lot 754 Plan 22374	7742 Lemoyne Pl	1,906.72
AiMHi - Prince George Association for Community Living	Lot 41 District Lot 777 Plan 17401	2161 MacDonald Ave	1,867.21
AiMHi - Prince George Association for Community Living	Lot 112 District Lot 2507 Plan 20829	4212 Ness Ave	2,035.86
AiMHi - Prince George Association for Community Living	Lot 19 District Lot 937 Plan 13198	167 Patterson St	2,066.24
AiMHi - Prince George Association for Community Living	Lots 3-4 Block 81 District Lot 937 Plan 752	269 Kelly Street	1,777.58
AiMHi - Prince George Association for Community Living	Lot 70 District Lot 1427 Plan 21638	127 Duncan Pl	2,240.96
AiMHi - Prince George Association for Community Living	Lot 50 District Lot 2426 Plan 20751	10057 Kelly Rd N	2,613.95
AiMHi - Prince George Association for Community Living	Lot 25 District Lot 2507 Plan 21450	4255 Trapper Ave	2,324.52
AiMHi - Prince George Association for Community Living	Lot 12, 13 Block 110 District Lot 343 Plan 1268	1686 -1680 Burden St	2,180.19
AiMHi - Prince George Association for Community Living	Lot 1 District Lot 777 Plan 18598	2440 Abbott Cres	1,428.14
AiMHi - Prince George Association for Community Living	Lot 66 District Lot 2507 Plan 20258	4249 Davie Ave	2,233.37
AiMHi - Prince George Association for Community Living	Lot 15 District Lot 913 Plan 16511	128 Aitken Cres	1,804.92
AiMHi - Prince George Association for Community Living	Lot 276 District Lot 2611 Plan 21607	4057 Campbell Ave	1,868.73
AiMHi - Prince George Association for Community Living	Lot 7 District Lot 482 Plan 22902	4703 Freimuller Ave	2,362.51



# **PERMISSIVE TAX EXEMPTIONS (CONTINUED)**

NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
AiMHi - Prince George Association for Community Living	Lot A District Lot 2507 Plan Bcp35414	950 Kerry St	28,935.05
AiMHi - Prince George Association for Community Living	Block 6 District Lot 933 Plan 727	930 LaSalle Ave	3,577.94
AiMHi - Prince George Association for Community Living	Lot A District Lot 2608 Plan 19970	4404 1st Ave	1,216.20
AiMHi - Prince George Association for Community Living	Lot 68 District Lot 8178 Plan 20375	2896 Sycamore Cres	1,937.10
AiMHi - Prince George Association for Community Living	Lot 31 District Lot 4048 Plan 20604	6839 Lilac Cres	2,066.24
AiMHi - Prince George Association for Community Living	Lot 1 District Lot 4041 Plan 15791	3990 Northwood Pulpmill Rd	3,104.68
AiMHi - Prince George Association for Community Living	Lot 136 District Lot 2507 Plan 20916	4358 Eaglenest Cres	2,446.07
AiMHi - Prince George Association for Community Living	Lot 9 District Lot 2507 Plan 20258	1350 Genevieve Cres	1,982.68
AiMHi - Prince George Association for Community Living	Lot 3 District Lot 4047 Plan 34879	3036 Seton Cres	2,421.00
AWAC-An Association Advocating for Women and Children	Lot 2 District Lot 343 Plan Bcp1317	144 George St	19,044.97
Canadian Cancer Society	Lot 1 District Lot 343 Plan 18364	1100 Alward St	168,604.02
Canadian Mental Health Association	Lot 3 District Lot 933 Plan 24282	2652 Moss Ave	1,855.06
Canadian Mental Health Association	Lot 18-19 Block 23 District Lot 933 Plan 727	2816 Norwood St	3,492.16
Canadian Red Cross Society, The	Lot 1-2 Block 172 District Lot 343 Plan 1268	1399 6th Ave	27,569.70
Carefree Society	Lot 9-11 Block 26 District Lot 933 Plan 727	2832 Queensway	2,627.44
Carney Hill Neighbourhood Centre Society	Block 6 District Lot 932 Plan 796	2105 Pine St	1,898.36
Carrier Sekani Family Services	Lot 1-5 Block 148 District Lot 343 Plan 1268	987 4th Ave	14,038.67
Carrier Sekani Family Services	Lot 8-10 Block 137 District Lot 343 Plan 1268	835 3rd Ave	9,575.00
Carrier Sekani Family Services	Lot 15 District Lot 482 Plan 22883	357 Mullet Cr	2,271.35
Carrier Sekani Family Services	Lot 26 District Lot 753 Plan 25686	2668 Hollandia Dr	2,461.26
Cerebral Palsy Assoc(Child Development Centre)	Lot A District Lot 777 Plan 21321	1687 Strathcona Ave	9,858.57
Cerebral Palsy Assoc(Child Development Centre)	Lot 1-2 Block 12 District Lot 777 Plan 649	2315 Spruce Street	2,100.55
Emmaus Place Society	Lot 5 District Lot 2003 Plan 13729	6373 Hillcrest Place	2,666.36

NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Fraser Fort George Museum Society	Lot A District Lot 343 Plan PGP46330	333 Becott Pl	59,408.94
Hart Highlands Winter Club	Lot A District Lot 4047 Plan 16588	3740 Winslow Dr	5,224.90
Hart Highlands Winter Club	Lot B District Lot 4047 Plan 17956	6168 Crown Dr	1,276.21
Hart Pioneer Centre Association	Lot 1 District Lot 4047 Plan PGP42458	6986 Hart Highway	13,399.75
Immigrant and Multicultural Services Society of Prince George	Lot 16-19 Block 21 District Lot 343 Plan PGP1268	1270 2nd Ave	17,347.03
Intersect Youth & Family Services Society	Lot 18-20 Block 44 District Lot 343 Plan 1268	1294 - 1288 3rd Ave	16,681.86
Le Cercle Des Canadiens Francais de Prince George	Lot 1 District Lot 343 Plan 17963	1752 Fir St	2,995.03
Nature Trust of British Columbia	Lot 1 District Lot 2113 Plan 34582	9927 Ferguson Lake Rd	238.06
Nature Trust of British Columbia	Lot 2 District Lot 2421 Plan 34582	9915 Ferguson Lake Rd	290.95
Nature Trust of British Columbia	District Lot 2097 Except Plan 27069 28358 PGP36539	North Nechako Rd	168.64
Northern John Howard Society of BC	Lot 23 Block 21 District Lot 343 Plan 1268	150 - 154 Quebec St	6,879.30
Phoenix Transition Society	Parcel C Block 204 District Lot 343 Plan 1268	1780 11th Ave	1,143.27
Phoenix Transition Society	Lot 21-22 Block 204 District Lot 343 Plan 1268	1770 11th Ave	2,588.88
Phoenix Transition Society	Lot 3-4 Block 207 District Lot 343 Plan 1268	1775 11th Ave	1,638.56
Phoenix Transition Society	Lot 11-12 and Lot B Block 3 District Lot 937 Plan 752	715 -709 Ewert St	3,322.70
Phoenix Transition Society	Lot 5-6 Block 207 District Lot 343 Plan 1268	1765 11th Ave	1,820.88
Prince George Activator Society	Lot 17-19 Block 28 District Lot 343 Plan 1268	770 - 760 Second Ave	8,508.06
Prince George Alano Society	District Lot 343 Plan Bcp19859 Parcel A	725 Alward St	1,900.64
Prince George Brain Injured Group	Lot 10-12 Block 135 District Lot 343 Plan 1268	1046-1070 4th Ave	11,955.62
Prince George Christian Outreach Building Society	Lot 12 Block 43 District Lot 343 Plan 1268	1164 3rd Ave	3,667.21
Prince George & District Elizabeth Fry Society	District Lot 343 Plan BCP45794	1373 6th Ave	6,008.82



PERMISSIVE TAX EXEMPTIONS (CONTINUED)

NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Prince George & District Elizabeth Fry Society	Parcel B Block 93 District Lot 343 Plan 1268	1220 Lethbridge St	2,977.82
Prince George Golf & Curling Club	Parcel 1 District Lot 8173 Plan BCP10189	2540-2544 Recplace Dr	156,978.74
Prince George Golf & Curling Club	Lot B District Lot 8173 Plan EPP31314	2601 Recplace Dr	42,938.71
Prince George Hospice Society	Lot 1 District Lot 913 Plan Pgp46312	1506 Ferry Ave	9,573.25
Prince George Hospice Society	Lot 2 District Lot 913 Plan EPP50874	3089 Clapperton St	13,103.93
Prince George Knight's Society	Lot 130 District Lot 754 Plan 23862 Except Plan 24257	7201 Domano Blvd	14,196.21
Prince George Masonic Temple Ltd	Lot 1-2 Block 154 District Lot 343 Plan 1268	480 450 Vancouver St	4,337.30
Prince George Native Friendship Centre	Parcel F Block 126 Disdtrict Lot 343 Plan 1268	1945 3rd Ave	2,066.24
Prince George Native Friendship Centre	Lot 47 District Lot 2608 Plan 19520	122 - 110 Anderson St	2,076.88
Prince George Native Friendship Centre	Lot 1 District Lot 343 Plan BCP1317	138 George St	17,014.44
Prince George Native Friendship Centre	Parcel A Block 48 District Lot 343 Plan 1268	1600 3rd Ave	62,543.83
Prince George Native Friendship Centre	Lot 5-6 Block 29 District Lot 937 Plan 752 Lot	657 Douglas St	3,658.46
Prince George Native Friendship Centre	Lot 6 Block 23 District Lot 343 Plan 1268	191 George St	1,627.93
Prince George Native Friendship Centre	Lot 4-5 Block 23 District Lot 343 Plan 1268	171 George St	6,358.25
Prince George Native Friendship Centre	SL 1 District Lot 343 Plan EPS3168	140 Quebec Street	6,301.65
Prince George Rod & Gun Club	Block A District Lot 1604	9444 Hartman Rd	343.09
Salvation Army Centre of Hope, The	Lot A DL 936 Plan 16524	3500 18th Ave	34,203.93
St John Council for BC Properties	Lot 18-20 Block 36 District Lot 343 Plan 1268	470 3rd Ave	10,607.77
St John Society(BC&Yukon)	Parcel ABlock 36 District Lot 343 Plan 1268	450 3rd Ave	5,557.70
St. Patrick's House Society	Lot 18 District Lot 343 Plan 18815	1735 Yew St	1,861.14
St. Vincent de Paul Society St. Francis of Assissi Conference	Lot 10-12 Block 21 District Lot 343 Plan 1268	1224-1204 2nd Ave	10,537.75
St. Vincent de Paul Society St. Francis of Assissi Conference	Lot 6-7 Block 129 District Lot 343 Plan 1268	1645-1647 3rd Ave	4,708.73

NON PROFIT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Seventh Day Adventist Church(BC Conference)(School)	District Lot 3050 Plan 8332 Parcel A	3310 Sutherland Rd	3,961.28
Timbers Community Church(Christian & Missionary Alliance	Lot 6 Block 130 District Lot 343 Plan 1268	1553-1557 3rd Ave	10,034.22
Yalenka Ukrainian Cultural Society	Lot B District Lot 343 Plan Pgp35939	933 Patricia Blvd	3,098.31
		<b>NON PROFIT TOTAL</b>	<b>970,147.81</b>

PUBLIC WORSHIP	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
BC Muslim Association	Lot 2 District Lot 482 Plan Bcp24787	4668 5th Avenue	2,523.88
Bible Missionary Church, The	District Lot 7645 Plan 8285	1990 Houghtaling Rd	226.38
Calvary United Pentecostal Church	Lot A District Lot 2507 Plan 17170	1011 Ospika Blvd S	1,033.12
Central Fellowship Baptist Church	Lot A District Lot 1426 Plan 19306	2840 Clapperton St	858.40
Christian Reformed Church of Prince George	Block 328 District Lot 343 Plan 1268 Parcel A	1905 Willow St	5,132.74
Church of Jesus Christ of Latter Day Saints-President Lethbridge Stake	Lot A District Lot 2610 Plan 16764	4180 5th Ave	11,564.31
College Heights Baptist Church	Lot A District Lot 753 Plan 23249	5401 Moriarty Cres	8,979.04
East Hart Congregation of Jehovah's Witnesses, Trustees For	Lot B District Lot 4047 Plan 17869	6720 Dagg Rd	1,307.35
Evangelical Free Church of Prince George	Lot 17 District Lot 482 Plan 22108	4590 5th Ave	1,022.49
Faith Alive Fellowship Inc	Lot 2 District Lot 4040 Plan 8831	3400 Hart Hwy	1,041.48
First Baptist Church(Conv of Baptist Churches of BC)	Block 56 District Lot 937 Plan Pgp48070 Parcel 1	483 Gillett St	2,954.98
Fort George Baptist Church	Lot 1-4 Block A District Lot 936 Plan 10005	1600 Johnson St	11,293.91
Fort George Baptist Church	Lot 6-10 Block 162 District Lot 936 Plan 696	3035 15th Ave	7,912.07
Fraser Basin Property Society (St. Michael's and All Angels' Church)	Lots 9- 12 Block 161 District Lot 343 Plan 1268	1505 5th Ave	5,302.34
Fraser Basin Property Society (St. Michael's and All Angels' Church)	Lot 6 Block 161 District Lot 343 Plan 1268	1553 5th Ave	1,673.44
Gateway Christian Ministries of Prince George	Lot B District Lot 343 Plan 22292	2055 20th Ave	5,332.73



PERMISSIVE TAX EXEMPTIONS (CONTINUED)

PUBLIC WORSHIP	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Grace Anglican Church-Fraser Basin Property Soc	Lot 1 District Lot 2611 Plan 32510	2640 Goheen St	2,102.87
Greek Orthodox Church(Hellenic Community)	Lot 101 District Lot 2507 Plan 20916	511 Tabor Blvd S	1,209.36
Guru Nanak Darbar Sikh Society	Lot A District Lot 905 Plan 30226	4292 Davis Rd	1,491.19
Guru Nanak Darbar Sikh Society	District Lot 905 Plan Bcp25530	4298 Davis Rd	4,166.89
Gurugobind Singh Temple Association	Lot A District Lot 937 Plan EPP15400	443 Kelly St S	3,473.87
Hart Pentecostal Church (Pentecostal Assemblies of Canada)	Lot 43 District Lot 4047 Plan 11088	6912 Hart Hwy	1,070.47
Hartland Baptist Church, Inc	Parcel 1 District lot 4047 Plan BCP8052	6599 Driftwood Rd	858.40
Heritage Free Presbyterian Church	Lot 9 District Lot 4047 Plan 17497	4020 Balsum Rd	1,568.78
Kelly Road Gospel Chapel	Lot 6 District Lot 4047 Plan 11058	7046 Kelly Rd S	789.27
Kingdom Hall of Jehovah's Witnesses, Trustees of Spruceland Congregation	Lot A District Lot 2507 Plan Pgp38016	4350 15th Ave	1,558.04
Knox United Church	Lot 11-16 Block 153 District Lot 343 Plan 1268	1448 5th Ave	4,945.31
Lakewood Alliance(Christian and Missionary Alliance)	Lot 1 District Lot 2610 Plan 16227	4001 5th Ave	1,621.09
Our Saviour's Lutheran Church	Lot A District Lot 8171 Plan 32714 & DI 8174	3590 Dufferin Ave	1,177.45
Overcoming Faith Centre Inc	Lot 1 District Lot 2003 Plan Pgp37292	4520 Wheeler Rd	1,076.42
Prince George City Church	Lot 1 Block 59 District Lot 343 Plan Bcp3891	439 Cassiar St	2,576.73
Prince George Gospel Chapel	Lot 11-12 Block 239 District Lot 343 Plan 1268	1590 Queensway	780.92
Prince George Mission	Lot B District Lot 2507 Plan Pgp46838	4110 15th Ave	3,198.12
Prince George Pentecostal Church	Lot 44 District Lot 2610 Plan 16510	497 Ospika Blvd S	1,305.83
Roman Catholic Episcopal Pr Rupert - Immaculate Conception	Lot 1 District Lot 1605 Plan PGP36549	3285 Cathedral Ave	1,899.98
Roman Catholic Episcopal Pr Rupert - Christ our Saviour	Lot 48 District Lot 4048 Plan 20605	4514-4510 Austin Rd West	1,528.41
Roman Catholic Episcopal Pr Rupert - Diocesan Centre	Parcel 1 District Lot 2003 Plan 29709	6500 Southridge Ave	127,256.92
Roman Catholic Episcopal Pr Rupert - Sacred Heart	Lot 1 District Lot 343 Plan BCP1869	887 785 Patricia Blvd	349.44

PUBLIC WORSHIP	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Roman Catholic Episcopal Pr Rupert - Sacred Heart	Lot 1-6 Block 233 District Lot 343 Plan 1268	1453 1387 Hemlock St	6,459.19
Roman Catholic Episcopal Pr Rupert - St Mary's	Lot 1 District Lot 1429 Plan 19663	1088 Gillett St	4,596.70
Salvation Army Community Church, The	Lot 22 District Lot 2507 Plan 16227	777 Ospika Blvd	6,328.19
Seventh-Day Adventist Church-BC Corporation of the	Lot A District Lot 936 Plan 16524	4388 15th Ave	1,665.15
St. Andrew's United Church, Trustees for the Congregation of	Lot 1 District Lot 937 Plan 16091	3555 5th Ave	1,626.41
St. Andrew's United Church, Trustees for the Congregation of	Lot 1-3 District Lot 937 Plan 18167	622-606 Zelkwas Ave	2,779.73
St. George's Ukrainian Catholic Church(Ukrainian Catholic Episcopal Corp of Western Canada)	Lot 78 District Lot 8171 Plan 18944 & DI 8172	2414 Vanier Dr	2,638.87
St. Giles Presbyterian Church, Trustees of the Congregation of	Lot 1 District Lot 343 Plan 14198	1500 Edmonton St	2,955.03
St. Michael's Ukrainian Greek Orthodox Church, Trustees of	Lot 1 District Lot 8182 Plan 23648	2793 Range Rd	877.39
Westside Family Fellowship Society	Lot 1 District Lot 1599 Plan 31597	3791 Highway 16 W	327.41
Westwood Mennonite Brethern Church(BC Conference of the Mennonite Brethren Churches)	District Lot 8174 Plan Bcp31092 Parcel 1	2658 Ospika Blvd S	4,884.54
Zion Lutheran Church and Christian School of Prince George	Lot 1 District Lot 1427 Plan 21753	180 Tabor Blvd	733.82
		<b>PUBLIC WORSHIP TOTAL</b>	<b>270,036.82</b>

TENANT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Prince George Nechako Mixed SloPitch League	Lot A District Lot 4051 Plan BCP20972	2757 3303 North Nechako Rd	12,321.49
Blackburn Community Association	Lot 1 District Lot 1543 Plan 19672	2455 Blackburn Rd S	3,242.94
Blackburn Community Association	Lot 1 District Lot 1543 Plan 19672	2451 Blackburn Rd S	1,909.13
Caledonia Nordic Ski Club	Block C and D District Lot 4340	8141 Otway Rd	18,437.97
Central BC Railroad Preservation & Museum Society	Lot 26 District Lot 1511 Plan 25047	850 River Rd	19,723.46
Community Gardens PG Society	Lot 2 District Lot 777 Plan 19518	1540 Milburn Rd	440.03
Community Gardens PG Society	Lot 1 District Lot 777 Plan 19518	1502 Milburn Rd	180.80



PERMISSIVE TAX EXEMPTIONS (CONTINUED)

TENANT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Dusty Trail Riders Club	District Lot 1594	10597 Blackwater Road	1,615.04
Elder Citizens Recreation Association	Lot A District Lot 343 Plan EPP42717	1692 10th Ave	13,612.89
Emergency Measures Program-Search and Rescue Corp	Lot A District Lot 4040 Plan 14962	4057 Hart Highway	4,906.53
Fraternal Order of Eagles	District Lot 4047 Plan Bcp17734 Parcel 1.	6742 Dagg Rd	4,431.34
Hart Community Centre Society	Lot A District Lot 4048 Plan 28335 Part Ne 1/4	4900 West Austin Rd	23,718.69
Kinsmen Club of Prince George	Lot A District Lot 2610 Plan 30007	777 Kinsmen Pl	13,813.17
Nechako Karate Club Advisory	Lot 1-6 Block 26 District Lot 933 Plan 727	1175 Village Ave	4,012.05
North Cariboo Senior Soccer League-Exhibition Park	District Lot 2508 Plan Pgp43052 Parcel 1, Except Plan Bcp14702	1771 George Paul Lane	14,725.46
Prince George Amateur Radio Club	Parcel Y District Lot 777 Plan 649 Lot 2 District Lot 777 Plan 10024	2424 and 2550 Hwy 97	231.06
Prince George Auto Racing Association	Block C District Lot 2155	3645 Highway 16 East	2,870.99
Prince George Baseball Assoc-Senior Div	Lot 2 District Lot 777 Plan 17961	2445 Del Laverdure Way	46,089.15
Prince George & District Community Arts Council (Studio 2880)	Parcel Z District Lot 1429 Plan 646	2880 15th Ave	11,290.45
Prince George & District Senior Citizens Activity Centre Society	Lot 7-10 Block 153 District Lot 343 Plan 1268	425 Brunswick St	15,176.46
Prince George Gymnastics Society-Exhibition Park	District Lot 2508 Plan 33840	2187 Ospika Blvd	6,344.28
PG Horseshoe Club - Recreational Place Park	Lot 2 District Lot 777 Plan 17961	2122 Del Laverdure Way	9,755.05
Prince George Horse Society-Exhibition Park Barns	District Lot 2508 Plan 33840	4199 18th Ave	16,251.68
Prince George Ladies Fastball	Lot 1 District Lot 1429 Plan 21372	2825 12th Ave (Freeman Park)	2,105.06
Prince George Master Lacrosse	Lot 2 District Lot 777 Plan 17961	2440 Massey Dr	2,005.89
Prince George Minor Girls Softball-Freeman park	Lot 1 District Lot 1429 Plan 21372	2825 12th Ave	1,448.01
Prince George Minor Boys Softball-Carrie Jane Grey	Lot 2 District Lot 777 Plan 17961	2440 Massey Dr	3,282.13

TENANT	LEGAL DESCRIPTION	CIVIC ADDRESS	EXEMPTION AMOUNT
Prince George Youth Softball-John Dinsmore Field-Freeman Park	Lot 1 District Lot 1429 Plan 21372	2825 12th Ave	1,575.17
Prince George Tennis Club-Recreation Place Park	Lot A District Lot 8173 Plan EPP31314	2589 Recplace Dr	30,112.78
Prince George Women's Soccer Association	Lot 3 Block 2 District Lot 2508 Plan 837	4222 18th Ave	5,920.52
Prince George Youth Baseball-Heather Rd Park-Volunteer Park	Lot A District Lot 4048 Plan 26729	4855 Heather Rd	7,694.45
Prince George Youth Baseball-Harry Loder-Rainbow Park	Lot 520 District Lot 936 Plan 15185	3655 Rainbow Dr	1,559.75
Prince George Youth Baseball Rotary-Carrie Jane Gray	Lot 2 District Lot 777 Plan 17961	2440 Massey Dr	6,819.37
Prince George Youth Baseball-Fort George Park-Gyro Field	Lot 1 District Lot 343 Plan 32450	755 20th Avenue	1,155.64
Prince George Youth Baseball-Balsum Park-Joe Martin Ball Field	Lot A District Lot 4047 Plan 17956	4055 Balsum Rd	1,521.23
Prince George Youth Soccer Assoc.	Lot 1 District Lot 2508 Plan 17575	4111 15th Ave	25,087.60
REAPS - Fort George Park (Composting area)	Lot 1 District Lot 343 Plan 32450	750 20th Avenue	617.39
REAPS - Fort George Park	District Lot 343 Plan 1268	1950 Gorse St	1,484.39
Royal Canadian Legion Connaught Gymnasium Youth Centre	Lot 1 District Lot 343 Plan 31887	1491 17th Ave	20,548.48
Spruce Capital Karting Association	Block D District Lot 2155	Highway 16 E	714.07
Spruce City Mens Fastball -Carrie Jane Gray Park	Lot 2 District Lot 777 Plan 17961	2440 Massey Dr	8,359.70
Spruce City Minor Boys Softball	Lot 2 District Lot 777 Plan 17961	2428 2366 Del Laverdure Way	8,867.72
Spruce City Wildlife Association	Block 1 District Lot 1511 Plan 1391	1384 River Road	4,393.65
Super Trak BMX Society-Carrie Jane Gray Park	Lot 2 District Lot 777 Plan 17961	2323 Del Laverdure Way	3,541.20
Two Rivers Gallery(Prince George Regional Art Gallery Association)	Lot 2 District Lot 343 Plan EPP34406	725 Canada Games Way	93,334.37
YMCA	Lot A District Lot 1430 Plan 21708	2020 Massey Dr	52,443.69
		TENANT TOTAL	529,692.37
		OVERALL TOTAL	1,769,877.00



