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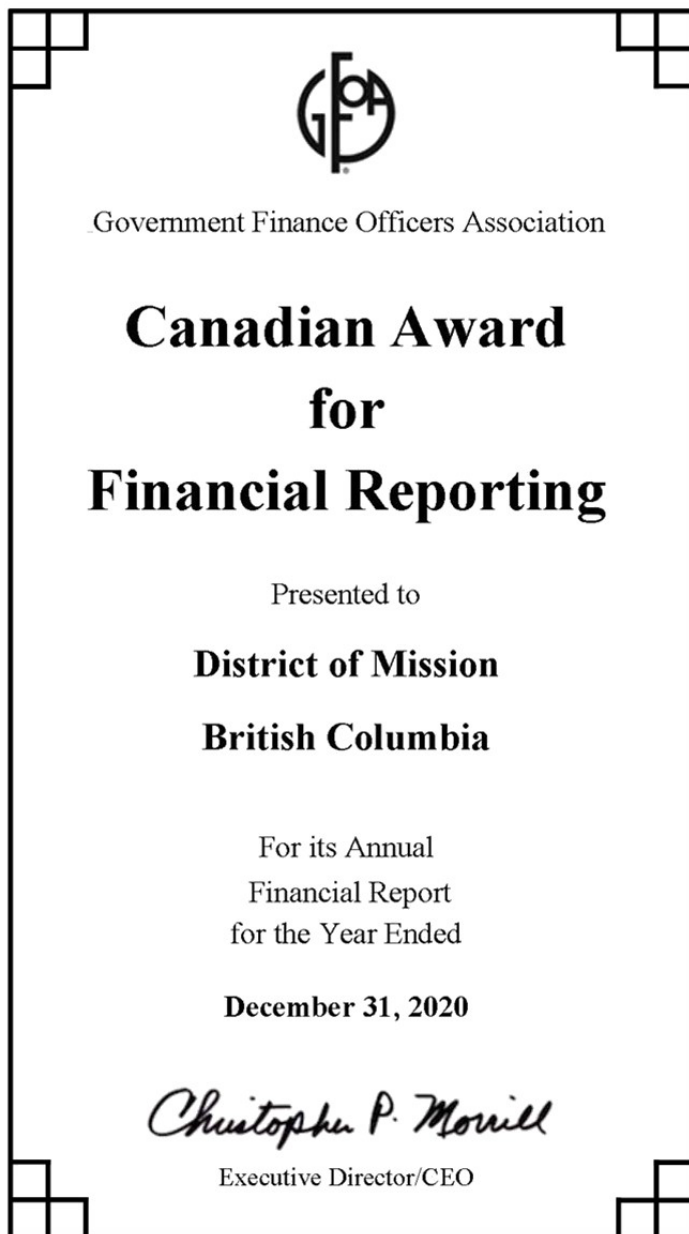
ANNUAL REPORT 2021

*Includes financial statements for the
year ended December 31, 2021*

City of Mission, British Columbia, Canada

Canadian Award for Financial Reporting

Recipient of GFOA Award for Excellence in Financial Reporting since 2006.



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of Mission for its annual financial report for the fiscal year ended December 31, 2020.

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

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

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

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

This Annual Report was prepared by the Finance Department and Communications and Public Engagement section and in cooperation with all city departments and agencies.

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Message from Mayor Paul Horn

2021 was a remarkable year for a host of reasons: COVID-19; environmental phenomena such as heat domes, cold snaps and atmospheric rivers; dramatic global supply challenges and inflation; and unprecedented growth all left their mark on Mission.

In addition, Mission took on one of the largest infrastructure projects in our history by undertaking the construction of the sanitary sewer forcemain under the Fraser River. Fortunately, our City has a long-standing tradition of establishing reserves, retiring debt, and building conservative budgets.

2021 stands out in another way. The discovery of unmarked childrens' graves helped many of us to become acutely aware of the lasting trauma caused by residential schools and colonial policies. Those institutions were a big part of Mission's history, so our Council made a commitment to redefine our Mission as one of Reconciliation and partnership with First Nations. We are very fortunate to be situated on the share territory with the Leq'á:mel, Semá:th, Kwantlen, Sq'éwlets, Mathexwi, and Katzie First Nations. For example, our efforts to partner with LMS Society lead to a historic Provincial land transfer that expands Fraser River Heritage Park and provides housing and employment land. We continue to work with First Nations neighbours in the spirit of meaningful partnership, with a particular eye on mutual economic opportunity.



As you will see in this Annual Report, our financial foundation is solid, but these tumultuous times remind us that we will need to continue on a fiscally sound path. This will mean robust asset management, accurate reassessment of development charges and amenity fees, and strategic approaches to financing infrastructure.

From a revenue perspective, 2021 saw significant increases, particularly in the form of new infrastructure contributions such as new roads and underground services. Our work as a City will be to make sure we use these new resources wisely because new infrastructure means that the City takes on operating, maintenance, and replacement costs. We must look forward to accurately costing projects, thereby keeping fees and taxes as low as possible while still maintaining a community rich in amenities.

We owe a debt of thanks to all of those who helped us to operate through 2021, despite its many challenges. In many cases, both pressures and returns have been exceptional, such as with our Planning, Engineering, and Forestry Departments. We also owe gratitude to our exceptional team in the Finance Department because they are the ones who helped us to keep abreast in the face of these challenges.

Most of all, Mission owes thanks to the many community volunteers who have stepped forward, donating countless hours of invaluable labour and expertise to help us get through one of the most challenging years in our history.

From one neighbour to another, thank you.



Mayor Paul Horn



2021 Annual Report

City of Mission
British Columbia, Canada

for the fiscal year ended December 31, 2021



*Back row: Councillor Cal Crawford, Councillor Danny Plecas, Councillor Carol Hamilton
Front row: Councillor Jag Gill, Councillor Ken Herar, Mayor Paul Horn, and Councillor Mark Davies*

City Council

Mayor and Council are active in Mission and represent residents at community events, openings, tours, and meetings with senior levels of government and other stakeholders.

Mission's Mayor and Councillors are elected for four year terms. The Mayor chairs the regular meetings of Council and all decisions are conveyed by a Council Resolution or Bylaw. Many of the matters which Council considers are forwarded through the recommendations of the various Standing Committees. Each Council member is appointed to, or sits on, certain boards and external committees, select and standing committees, commissions, and task forces, which include:

- Citizen's Advisory Committee - Mission Institution
- Community Futures North Fraser
- Communities in Bloom
- Cultural Resources Commission
- Downtown Mission Business Association
- Economic Development Select Committee
- Emergency Planning Committee
- Fraser Valley Regional District Board of Directors and Hospital Board of Directors
- Fraser Valley Regional District Regional and Corporate Services Committee
- Fraser Valley Regional Library Board
- Joint Shared Services Committee
- Mission Arts Council
- Mission Association for Senior Housing
- Mission Community Foundation
- Mission Community Heritage Commission
- Mission Community Services Society Board
- Mission District Historical Society
- Mission Division of Family Practice
- Mission Grants Committee
- Mission Healthy Community Council
- Mission International Cultural Association
- Mission Regional Chamber of Commerce
- Mission Seniors' Centre Association
- Mission Sustainable Housing Committee
- Mission Traffic & Transit Committee
- Municipal Insurance Association of BC
- Parks and Recreation Advisory Committee
- Pleasant View Housing Society

Strategic Plan

Mission's strategic plan sets out a bold vision of our growing city and clearly describes Council's mission during the 2018-2022 term of office.

Vision Statement

The City of Mission is a bold, progressive, forward looking, transparent, and professional leader serving the citizens and businesses of Mission.

Our Mission

The City of Mission provides good governance and services to the citizens and businesses of the City while responsibly stewarding the City's financial resources and public assets.

Strategic Focus Areas

1. **Safe Community:** committed to furthering the safety of pedestrians, cyclists, and vehicles as Mission experiences significant growth
2. **Secure Finances:** Assets and Infrastructure; pursue excellence in financial management and planning
3. **Bold Economic Development:** aggressively target new business and investment opportunities that will provide employment for residents, encourage growth and diversity the tax base
4. **Liveable Complete Community:** diversity the type of amenities and increase the number of recreational opportunities to support an enhanced lifestyle and healthy community
5. **Engaged Community:** develop new and non-traditional ways to engage the community to generate stronger ideas and produce enhanced results
6. **Organizational Excellence:** strive to be a leader in the way the City carries out its business particularly in the way it interacts with its clients, residents and businesses



Council Highlights



Ceremony for agreement by B.C., Leq'á:mel, Mathexwi and Semá:th First Nations and the City of Mission that will return traditional lands to the First Nations and establish new public parklands and recreation areas



Ground breaking at Griner Park for pump track construction



Tour of the waterfront with Minister of Municipal Affairs Josie Osborne, MLA Pam Alexis, and MLA Bob D'Eith



Community Facts & Stats

Situated within the unceded, ancestral and shared territory of the Stó:lō people, Mission is located on Leq'á:mel, Semá:th, Kwantlen, Sq'éwlets, Mathexwi, and Katzie traditional territories.

Adored by residents for its small-town feel and stunning natural landscapes and views, the City of Mission is driven by the mandate of responsible governance, exceptional customer service, and engaged communities.

41,519

total population according to
2021 Census Data

15.6%

of residents are over
65 years old

18.8%

of residents are under
14 years old

40

years old is the
average age of population

Message from the CAO

Much like 2020, 2021 was another exceptional year for the City of Mission. Mission, along with the world, continued to weather the COVID-19 pandemic and was able to continue essential operations for the residents of Mission, which was something staff did under very trying conditions but were proud to do. I commend staff on their patience and diligence in keeping themselves, their colleagues and our clients safe during COVID-19.

2021 was also exceptional because the District of Mission became the City of Mission in 2021. On paper, not much changes with the reclassification to a City but, in reality, so much changes. Mission is coming of age. We are a community that is welcoming, diverse, and inclusive. We are prosperous, healthy, green, full of opportunity, and a great place to raise a family. The time is ripe to confirm and re-define what Mission is and what we want to be known for. In 2022, the City is undertaking a rebranding process to answer these questions. I encourage you to get involved in this process to help Mission set itself up for success over the coming years.

Council adopted Nine Principles of Reconciliation in April 2021 in support of moving Mission towards a City of Reconciliation. This is a bold, progressive and forward-looking strategy that shows leadership and commitment to true reconciliation practices with First Nations that have territories in this area. Council and staff will use these principles when sharing information and collaborating with First Nations. The latter of which were the subject of an historic agreement signed by Leq'á:mel, Mathexwi and Semá:th First Nations (LMS), Mission and the Province in July 2021. The "Together We Paddle" agreement will see four parcels of land returned to LMS who will then build residential and commercial developments and lease the majority to Mission for parkland under a 99-year lease.

You might have noticed a change in Mission's skyline over the last year: construction cranes. Not one but several. This is a manifestation of how attractive our community has become for development of new housing. Those that have lived here for years have known that Mission is a wonderful community to live in but now others are coming to the same conclusion. The increased construction of row homes, townhomes, and apartment buildings diversifies Mission's housing types and will help with historically low vacancy rates and allow more people to become first time home buyers. Council is partnering with public and private housing organizations, such as BC Housing and Habitat for Humanity, to provide affordable housing opportunities to ensure Mission remains an inclusive community.

Mission believes that planned growth is necessary to meet the vision, goals and objectives set out in the 2018–2022 Strategic Plan. The Waterfront Revitalization Master Plan, Central Neighbourhood Plan, Cedar Valley Local Area Plan, Stave Heights Neighbourhood Plan, Utilities Master Plans (water, sewer, stormwater) and Transportation Master Plan were initiated or completed in 2021 and are clear commitments to sound planning on the part of Council and staff. This degree of planning and the public engagement that goes along with it ensures growth is manageable and affordable. Obviously with growth come new challenges but the results of proactive planning will set in motion processes and strategies to deal with those challenges.

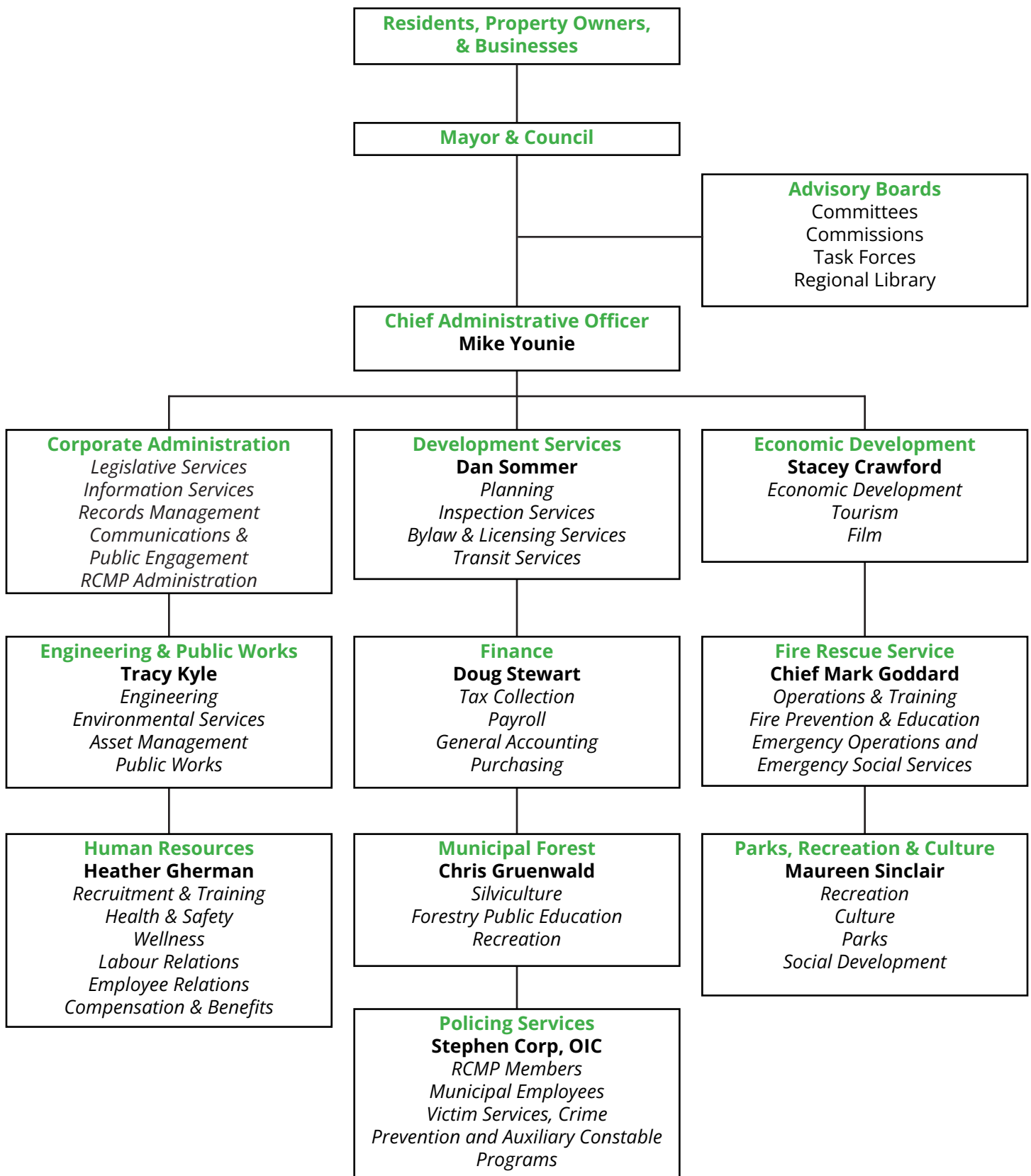
With the guidance of Council, our dedicated and committed employees are our most important resource and the force that gets things done. I want to acknowledge the day to day challenges that staff face and thank them for their unwavering commitment to improving the lives of the citizens of Mission and ensuring their safety.



A handwritten signature in black ink, appearing to read "M. Younie". The signature is fluid and cursive, written over a white background.

Mike Younie, Chief Administrative Officer

Organizational Chart



Municipal Auditors: BDO Canada LLP

Municipal Financial Institute: Envision Financial, a Division of First West Credit Union

Corporate Administration

The Corporate Administration functions include Legislative Services, Information Services, Communications and Public Engagement, and RCMP Administration.

Strategic Outcome or Council Goal	2021 Performance Achievements
2. Secure Finances, Assets and Infrastructure 2.4 Continue to advocate for: expansion of West Coast Express; Financial and regulatory support for Fraser River Sanitary Sewer Crossing; Downtown - truck bypass; stewardship and remediation of buildings	West Coast Express <ul style="list-style-type: none"> Agreement extended until 2025. Financial & Regulatory Support <ul style="list-style-type: none"> \$11m received from provincial government. Downtown <ul style="list-style-type: none"> Revitalization is underway, with Ministry of Transportation & Infrastructure actively working on implementing the truck bypass.
4. Livable Complete Community 4.4 Advocate for free parking at Mission Memorial Hospital	<ul style="list-style-type: none"> Preliminary investigation of required bylaw changes is complete, bylaw amendments being drafted. Bylaw changes to be brought to Council in 2022.
5. Engaged Community 5.2 Develop and implement a community engagement and communications policy	<ul style="list-style-type: none"> Developed Mission's overall Communications and Engagement Plan. Implemented key strategies such as proactive community outreach campaigns to better reach citizens and community stakeholders.
6. Organizational Excellence 6.1 Develop and implement an Enterprise Application System Strategy	<ul style="list-style-type: none"> Financial System Software Agreement signed, and working towards implementation of software systems (taxation, development services) that will integrate and work together.



LEGISLATIVE SERVICES

Legislative Services supports the Chief Administrative Officer and senior management team in achieving the strategic goals and objectives set by Council. The section provides assistance and advice to citizens with respect to Council and Committee processes, reporting procedures and decisions.

Key Responsibilities

- Provide support to Council and its Committees including preparation and coordination of meetings, agendas and minutes.
- Oversee the City's corporate records management program.
- Administer the Freedom of Information and Protection of Privacy Act.
- Manage land and legal issues.
- Compose bylaws, legal notices, etc.
- Administer electoral approval processes such as referendums and alternate approval processes.
- Conduct municipal elections and/or by-elections when required.

2021 Highlight:

- Delivered a successful and safe by-election for Mayor, in compliance with all Public Health COVID-19 protocols

Facts & Stats



INFORMATION SERVICES

Information Services staff steward the City's technology infrastructure and security roadmap and provide technical support services to the various municipal departments related to computer applications and telephone systems.

Key Responsibilities

- Strategically manage and administer the City's computer systems data center and facilitate its redundancy, recovery, scalability and security.
- Evaluate, recommend and implement hardware and software solutions for the City to be more efficient and effective in delivering services to citizens.

2021 Highlights:

- Commenced an enterprise-wide switch, firewall and wireless network redesign and upgrade project

- Initiated the Office 365 pilot project and transitioned the City to MS Exchange online services

- Implemented new cloud-based security services for anti-spam, anti-virus and email archiving

- Adapted all City meeting rooms with webinar audio/video capabilities.

Facts & Stats



COMMUNICATIONS & PUBLIC ENGAGEMENT

Communications & Public Engagement is responsible for involving the people and organizations we serve across the community in the decisions that affect them. The section is committed to connecting with the community to help foster a resilient and sustainable community.

2021 Highlight:

- *Supported the Emergency Operations Centre to get timely and accurate information out to the public*

Key Responsibilities

- Raise citizen and business awareness and understanding of City initiatives, programs and operations.
- Develop communications practices and tools to enhance awareness and engagement.
- Develop and provide meaningful opportunities for the community to engage with the City.
- Manage content and engage community on the City's social media channels and website.

Facts & Stats

50
News Releases

12
Surveys

20k
Social Followers



Human Resources

Human Resources serves both internal and external clients by providing specialized advice and assistance in all facets of people management.

Strategic Outcome or Council Goal	2021 Performance Achievements
6. Organizational Excellence	<ul style="list-style-type: none"> Continued track record of attracting highly qualified, high performing staff in recruitment processes.

Key Responsibilities

- Administer the Occupational Health and Safety Program.
- Oversee employee and labour relations.
- Support employee compensation and benefits.
- Develop and manage the corporate training program.
- Attraction and retention of qualified staff.

2021 Highlights:

- Considerable resources spent on COVID and ensuring employees' health and safety, adapting to regularly and frequently changing Public Health Orders*
- Creation of 4 wellness days (from employees existing sick day bank) to ensure staff can take a "wellness day" when needed*
- A new Whole Health Committee was formed with the stated purpose to make recommendations for a comprehensive workplace mental health and wellbeing program for staff*
- New Collective Agreement bargained with IAFF (Firefighters' union)*
- Overall turnover was up 40% from 2020*
- Number of Worksafe claims were down, a continuing trend from 2018*
- Management of Clarke Theatre was taken over by the City*

Facts & Stats

Recruitment

81 Internal union **60** Externals

4,823
Resumes received

Employees

42 Exempt employees
17 IAFF employees
330 CUPE employees
81 Paid on Call Firefighters
122 Non-Union (PRC)
1 Emergency Support Services (Emergency preparedness)
Average Age: 42
Average Years of Service: 7
Longest Service Employee: 39

Finance

Leadership and support is provided in financial management, procurement, and accountability to the City's citizens, Council, and departments.

Strategic Outcome or Council Goal	2021 Performance Achievements
1. Safe Community	<ul style="list-style-type: none"> Continued following the changing Public Health Office restrictions and protocols during the COVID-19 pandemic, enabling the City's facilities to reopen safely allowing City staff to continue providing services to Mission residents.
2. Secure Finances, Assets and Infrastructure 2.2 Review of all City fees, including development, building, and business license	<ul style="list-style-type: none"> Working with departments to review and provide philosophical policies for City-wide fees, including development application fees, business licenses, and building permit fees.
2.5 Develop a financial sustainability program	<ul style="list-style-type: none"> Continue to ensure the City has the resources to meet the service level demands of its citizens and its future obligations, plus the ability to respond to unanticipated events.

FINANCE

Finance provides visionary stewardship over the City's financial resources, financial management and accountability, through policies and practices that form a control framework for the City's overall fiscal planning and investments.

Key Responsibilities

- Operational and capital financial planning, including investment portfolio.
- Internal and external financial reporting.
- Account and reporting of capital assets valued at over \$600 million.
- Property tax and utility rate recommendations; processing and collection of property taxes, utility and other receivable billings.
- Payroll and general accounting services.
- Payment of goods and services.
- Maintenance of property records.

2021 Highlights:

- Finance cashiers continued to safely provide in-person services throughout 2021 within the Public Health Authority COVID-19 restrictions and protocols

- Held a safe and successful Tax Sale adhering to Public Health Authority COVID-19 protocols after the 2020 Tax Sale was postponed

- Received the GFOA Canadian Award for Financial Reporting in 2020

Facts & Stats

Property taxes

15,284
Properties

\$39.45m
Municipal taxes received

Utilities

1,884
Residential water meter billing

469
Commercial water meter billing

PURCHASING

Purchasing provides leadership, support, and advises departments on procurement issues, leads all competitive bidding processes, and maintains the City's inventory of supplies.

Key Responsibilities

- Assist departments with the procurement of goods and services, taking the lead role for procurements where products and services cross departmental boundaries.
- Administration of purchasing card (P-Card) program.
- Operation of central stores warehouse, which includes inventory management and disposal of City assets.
- Maintenance of vendor records and procurement documents.

Facts & Stats

Inventory

\$231,599
Value

\$726,215
Sales

Activities

618
Purchase Orders Issued

43
Competitive processes administered



City Hall

Development Services

The Development Services Department provides services that help shape the future of the community, including: Long Range and Development Planning, Bylaw Enforcement, Building Inspections and Business Licensing. This department also administers the Animal Control agreement with the Fraser Valley Regional District and the Transit agreement with BC Transit.

Strategic Outcome or Council Goal	2021 Performance Achievements
2. Secure Finances, Assets and Infrastructure 2.2 Review Building Permit and Business Licensing Programs	Building Permit Program: <ul style="list-style-type: none"> New Application Review process implemented. New MF/ICI processes and form started.
4. Livable Complete Community 4.1 Attract and incentivize affordable housing, housing options, and treatment facilities	<ul style="list-style-type: none"> Affordable Housing Strategy presented to Council , addressing housing gaps, under-performing policies, providing policy options for affordable, adaptable and family friendly housing.
4.6 Implement secondary suite program	<ul style="list-style-type: none"> Continuing the development of a secondary suite program.
4.7 Undertake short-term and long-term neighbourhood planning	Short-Term <ul style="list-style-type: none"> Continuing work on Southwest Mission and Stave Heights developments. Long-Term <ul style="list-style-type: none"> Master Planning for the Waterfront is ongoing and scheduled for completion June 2022.

PLANNING

Planning oversees the various functions of community wide land-use planning and site-specific development planning.

Key Responsibilities

- Administer development policies and Bylaws, such as the Official Community Plan, Zoning Bylaw, Affordable Housing and Downtown Incentive Program.
- Advise Council on development applications.
- Oversee the Sustainable Housing Committee, Heritage Commission and Transit Sub-Committee.

2021 Highlights:

- Stave Heights Neighbourhood Plan
- Collaborations with Economic Development on the Waterfront Revitalization Master Plan, and the Employment Lands Strategy
- New housing options included Back-to-Back townhouse zoning allowances
- Preparation of Affordable Housing Strategy with Social Development

Facts & Stats

Housing created

103

Single-family lots

317

Units created

309

Applications

- An increase in development proposals involving affordable housing components have been reviewed as a component of implementing the Affordable Housing Strategy



The newly constructed Boswyk Seniors and Activity Centre

INSPECTION SERVICES

Inspection Services consists of two divisions that undertake building inspections, bylaw enforcement and licensing, and supports activities that promote the wellbeing of residents and businesses in Mission.

Key Responsibilities

- Responsible for the regulation and enforcement of the British Columbia Building Code (Code).
- Issue building permits and conduct all building inspections to ensure building projects meet the standards of the Code.
- Issue licenses for businesses and ensure adherence to applicable municipal bylaws and regulations.
- Investigate nuisance and unauthorized activities, respond to complaints, and enforce bylaws.

2021 Highlights:

- Numerous process improvements to application intake

- Increase in staff resources to respond to growth in construction industry

Facts & Stats

Business Licenses Issued

714

Resident

338

Non-resident

722

Home occupation

Building Permits Issued

211

Residential

44

Industrial/Commercial/
Institutional

27

Demo

TRANSIT SERVICES

The Planning Division of the City works with BC Transit and the City of Abbotsford to jointly operate the public transit system. The City also partners with TransLink to provide the West Coast Express commuter rail service into Metro Vancouver.

Key Responsibilities

- Work with the Joint Shared Services Committee (JSSC) which acts on behalf of City of Mission and City of Abbotsford.
- Work with TransLink to oversee WestCoast Express service.
- Partner with BC Transit (Central Fraser Valley Transit System), TransLink and the City of Abbotsford to provide transit service for the community.

2021 Highlights:

- *Launch of Transit App*
- *Request for Proposals for battery electric buses*
- *BC Transit in partnership with Translink launched the "Free Transit for Children 12 and Under" program*



BC Transit in downtown Mission

Engineering and Public Works

Engineering and Public Works provides and maintains essential municipal services and infrastructure. Environmental Services and Asset Management fall within the Engineering and Public Works Department.

Strategic Outcome or Council Goal	2021 Performance Achievements
1. Safe Community 1.1 Develop and implement a Traffic Safety Strategy	<ul style="list-style-type: none"> Completed crosswalk improvements at five intersections in Mission. Completed sidewalk improvements at four locations in Mission, including a bus stop improvement for accessibility.
2. Secure Finances, Assets and Infrastructure 2.1 Develop an Implementation Plan for the Facilities Master Plan	<ul style="list-style-type: none"> A 4-year Implementation Plan for the Facilities Master Plan is complete. A consulting firm to be hired to complete a Facility Needs Assessment to review options for land, co-location, and financing options.
2.3 Develop engineering master plans for long-term infrastructure planning (water, sewer, drainage)	<ul style="list-style-type: none"> The water, sewer, drainage and transportation master plans are underway and expected to be completed in 2022.
4. Livable Complete Community 4.8 Renew Environmental Charter	<ul style="list-style-type: none"> Environmental Charter is drafted and working to confirm goals and actions that will be proposed.

ENGINEERING

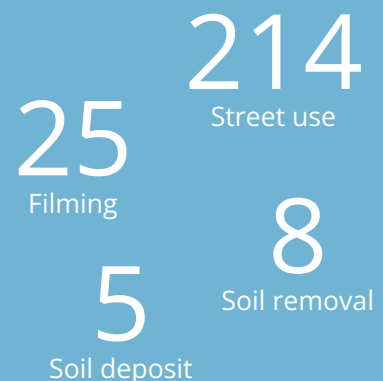
Engineering provides service to the community in the areas of: infrastructure planning, design, and maintenance; environmental services; solid waste; asset management; development application review; project management; construction and contract administration; soil removal; traffic engineering and traffic management; and municipal facilities.

Key Responsibilities

- Ensure compliance of the Development and Subdivision Control Bylaw.
- Plan and design infrastructure upgrades, oversee studies, and manage construction projects.
- Maintain City-owned buildings.
- Plan traffic patterns and control.
- Oversee the digital computer based mapping and GIS.
- Assess the current state of infrastructure and assets across all departments.
- Manage and track soil removal and deposit permitting.
- Support community stewardship groups by promoting wildlife conflict and litter awareness.
- Coordinate an invasive plant management program.
- Promote GHG reduction and energy efficiency initiatives such as EV charging stations.
- Manage environmental sensitive areas, including streams and riparian areas.

Facts & Stats

Permits issued



2021 Highlights:

- Ten kiosk wraps completed
- \$294,603 total expenses realized from two atmospheric river storms and \$3,970 from a wind storm
- Rectangular Rapid Flashing Beacons installed at five crosswalks
- Seven parcels of land purchased in the Silver Creek Parkway environmentally sensitive area as dedicated parkland

ENGINEERING

Facts & Stats

Asset database

20k+

Number of assets

50+

Asset types

Solid Waste

- Compost Diverted - 6,263 tonnes
- Curbside Garbage - 3,283 tonnes
- Number of loads accepted at the landfill - 101,817
- Recyclables Received - 1,568 tonnes
- \$88,027 spent on illegal dumping clean-up



Fraser River Forcemain project construction



New safer crosswalk

PUBLIC WORKS

Public Works provides operations, maintenance and inspections of the City's infrastructure, including roads, street signs, traffic lights, bridges, sidewalks, and water/sewer/drainage infrastructure. Public Works also completes capital projects related to utility construction and roadworks.

Key Responsibilities

- Oversee the road and drainage maintenance programs and ensure reliable water distribution and sanitary sewer collection.
- Maintain environmental protection for all municipal infrastructure and construction.
- Plan, purchase, maintain and repair the municipal fleet.

Facts & Stats

Utilities

Water:

- Mains: Total length - 199.3 km
- Mains: Installed - 1,473 m
- Mains: A/C replaced - 737 m
- Mains: Cleaned (UDF) - 50 km
- Meters: Total - 2,353
- Meters: Total install / replacement - 120

Sewer:

- Mains: Total length - 161.5 km
- Mains: Installed / replaced - 213 m
- Mains: Flushed - 86 km

Drainage:

- Mains: Total length - 152.5 km
- Mains: Installed/replaced - 362 m
- Mains: Flushed - 21 km

Works

Roads:

- Asphalt: Rehabilitated - 25,921 m²
- Sidewalks: Installed - 1 km

Dykes:

- Maintained - 7 km

Equipment:

- Fleet Total - 224
- Electric Vehicles - 2

2021 Highlights:

- Using new technology ESRI ArcGIS Field Maps App to assist with street lights, fire hydrants, catch basins, storm outfall valves, manholes, culverts, flood gates, dikes, utility boxes, monitoring wells, sidewalks, walkways, signs and detention pond inspections.

- New City portal on website for pothole reporting, approx. 900 hrs spent filling potholes.

- Fraser River Sewer Main Force Crossing Project is well underway with the dredging of the river started, and the new 900mm diameter pipe expected to be "pulled" 1 km across the river in early 2022.



Maintaining fleet vehicles at Public Works

Parks, Recreation and Culture

Parks, Recreation and Culture consists of Recreation and Culture, Parks and Cemetery Operations, and Social Development.

Strategic Outcome or Council Goal	2021 Performance Achievements
4. Livable Complete Community 4.1 Attract and incentivize affordable housing, housing options and treatment facilities	<ul style="list-style-type: none"> Additional homeless shelter spaces were provided at the Haven in the Hollow during the winter of 2020-2021. Completion of Affordable Housing Strategy.
4.2 Expand recreation space for all ages	<ul style="list-style-type: none"> New pump track fully operational at Griner Park. Boswyk Senior Activity Centre - limited opening in 2021 due to COVID restrictions. Development of new Youth Centre. Constructed a fourth tennis court at Centennial Park.
4.5 Implement and support RCMP Mission Active Support Team (MAST) and its recommendations	<ul style="list-style-type: none"> The MAST Situation Table meets regularly to address the needs of social chronic citizens through a coordinated multi-agency response.

RECREATION AND CULTURE

Recreation and Culture promotes healthy lifestyle choices and cultural opportunities in partnership with the community for the enjoyment of residents and visitors to Mission.

Key Responsibilities

- Operate the pools, gym, arenas, racquet courts, and fitness facilities providing drop-in, registered and licensed programs.
- Operate the youth centre, skateboard park, and water spray park on the Mission Leisure Centre site.
- Support and work in partnership with three Council appointed Committees, a dozen societies, user groups and community organizations.
- Coordinate and facilitate community special events.
- Operate the Clarke Foundation Theatre.

Facts & Stats

Participation Rates

**numbers based on reduced operational hours due to COVID-19*

25,021
Licensed Programs

86,963
Swimming Pool

12,947
Fitness Room

1,134
Youth Lounge

5,987
Registered Programs

293
PLAY Passes

2021 Highlights:

- Seniors Centre and Housing Complex completed and new Youth Centre developed

- Leisure Centre roof replacement, flooring and mechanical upgrades

- Continued to safely provide recreation and community services throughout 2021 within Public Health Authority COVID-19 restrictions and protocols.



Rubber ducky swim at the Leisure Centre

PARKS AND CEMETERY OPERATIONS

The Parks and Cemetery Operations develops and maintains 39 parks, 6 kilometers of formal trails, sports fields including the Mission Rotary Sports Park, playgrounds, open space areas and cemetery services.

Key Responsibilities

- Maintain and operate the Mission Rotary Sports Complex and Fraser River Heritage Park.
- Maintain playgrounds, sports fields, and park and green infrastructure.
- Maintain and manage the Municipal Cemetery.
- Manage the City's urban forest, including trees in community parks, green spaces, boulevard trees and road allowances.

2021 Highlights:

- Pump Track at Griner Park
- Ross Road Park
- Sports Park Playground
- Cedar Valley West Park and trail connection
- Tunbridge Common west connection

Facts & Stats

31
Parks maintained

6km
Trails maintained

320ha
Natural open spaces

35
Burials at cemetery

66
Cremation burials

3
Columbarium burials

SOCIAL DEVELOPMENT

The Social Development Manager liaises with all levels of government, Health Authority, non-profit organizations, faith communities, volunteers and citizens to enact positive growth, learning and change.

Social Development focuses on homelessness, outreach, housing, child and family development, and engagement with community organizations.

Key Responsibilities

- Support Mission citizen's involvement in social health related projects such as Stone Soup Community dinners.
- Chairs and coordinates core social development tables and related projects for the Mission Outreach Support Team (MOST), the Mission Active Support Team (MAST), the Child and Youth Committee (CYC), and the Sustainable Housing Committee.
- Partner with community agencies, local businesses and non-profit groups to explore challenges and solutions.
- Mentor and provide leadership to students and youth interested in gaining experience in municipal community development.

2021 Highlights:

- *Launched a Mission Healthy Community Council interdisciplinary table to address complex community needs*
- *Completion of Affordable Housing Strategy*
- *The MAST Situation Table is vibrant and continues to meet regularly to address the needs of social chronic citizens through a coordinated multi-agency response*

Facts & Stats

- Distributed 350 COVID-19 Prevention Care Packages for the Homeless
- Vulnerable Persons Action Team (VPAT) established through COVID-19 for Social Services Emergency planning and coordination



Economic Development

Economic Development provides resources and support to business owners and promotes the community as the best place to do business. In addition to Council's strategic economic development priorities, the Economic Development Department is guided by the Economic Development Select Committee, an advisory body to Council, which consists of balanced representation from the commercial, industrial, institutional and retail sectors of the community.

Strategic Outcome or Council Goal	2021 Performance Achievements
3. Bold Economic Development 3.1 Waterfront Development	<ul style="list-style-type: none"> Ongoing implementation of development strategies and public input for the pre-development planning
3.2 Prepare an Industrial Land and Economic Development Strategy	<ul style="list-style-type: none"> An updated Employment Lands Strategy is nearing completion with a draft for Council expected in 2022
3.3 Implementation of Tourism Strategy and Operational Plan	<ul style="list-style-type: none"> Continue to implement the Tourism Strategy and Operational Plan, and updating as necessary

2021 Highlights:

Waterfront Master Plan

The Waterfront Master Plan seeks to realize the social, cultural, and economic potential of the waterfront through a combination of public and private investment supporting sustainable future development, infrastructure, and public realm investments throughout the waterfront's 296 acres of land. Rigorous technical engineering studies and market analysis has been completed to ensure that it is not only visionary but also implementable. Additionally, the Plan completed the first two of three phases of extensive community and stakeholder engagement as we move towards adoption of the OCP Amending Bylaw in the Summer of 2022.

Employment Lands Strategy

While Mission has a considerable amount of land available for residential development and an adequate supply of commercial land, there will be a shortage of land suitable for industrial uses in the future. The strategy provides direction for economic and land use policy and planning decisions for the community and is based on an analysis of Mission's population growth, land base, economic context, sector analysis, growth industry assessment, and supporting infrastructure. The baseline analysis was completed in 2021 and policy recommendations and adoption of the ELS will occur in 2022.

Top Five Employment Sectors:

Construction; Retail Trade; Health Care and Social Assistance; Education; Accommodation and Food Services.

Facts & Stats

Business:

1,773
Business Licenses

21k
Local workforce

14k
Workforce commutes

Filming

Productions - 25
Film Days - 87
Permit Revenue - \$25,248
Direct Economic impact - \$441,550

Tourism:

Visitor Centre: 1,750 visitors (the VIC was closed five months due to the Provincial Health restrictions and road closures caused by the flooding)

Mission Fire Rescue Service

The Mission Fire Rescue Service (MFRS) has three divisions: Operations & Training; Fire Prevention & Public Education; and Emergency Planning & Emergency Support Services.

Strategic Outcome or Council Goal	2021 Performance Achievements
1. Safe Community 1.3 Enhance the Fire Master Plan that identifies the risks facing the community and ensures Mission Fire Rescue Service are fully prepared to offer the required education, prevention, response & suppression services.	<ul style="list-style-type: none"> • Fire Protection Master Plan Action Items. • Exploring locations in Cedar Valley for Fire Hall #4. • Flat water and trail rescue added to Service Level Establishment & Limitations. • Partnership with Forestry yielded a FireSmart grant. • Fire Station #2 renovated with FireSmart exterior siding. • Creative use of City property has temporarily alleviated the immediate need of a fire training center.
1.4 Implement recommendations of Auditor General of audit of City's Emergency Management Program	<ul style="list-style-type: none"> • Hired an emergency program manager. • Grant funding received to purchase new laptop computers in docking stations for the EOC, allowing for mobile EOC operations. • Re-launch of the NEST program underway as COVID restrictions are eased.
6. Organizational Excellence 6.2 Develop and implement a Corporate Enterprise Risk Management Strategy	<ul style="list-style-type: none"> • Create a strategy, relying heavily on the Municipal Insurance Association of BC's (MIABC) guidelines, to manage risk across the corporation including external risk and MIABC claims.

Mission Statement:

"To provide service to the community by protecting life, property and environment, through prevention, public education and emergency response, with well maintained equipment and highly trained and dedicated personnel."

Key Responsibilities

- Respond to a wide variety of emergency and non-emergency calls.
- Respond to requests for service ranging from complaints of smoke in an area to large scale brush fires.
- Train recruit classes and provide ongoing training for firefighters for all three Fire Stations.
- Provide a variety of public education safety programs and training.
- Provide support to the Emergency Support Services team.
- House and staff (when required) the City's Emergency Operations Centre.





Mission Fire Rescue Service on scene

2021 Highlights:

Administration

- Negotiated a new three-year contract with IAFF Local 4768 ensuring labour peace through to 2023
- Supported the Provincial Wildfire response with staff deployments
- Leveraged grants to improve capacity and service
- Supported Flood Response in Abbotsford Emergency Operations Centre

Operations & Training

- Currently hiring a class of seven paid on call firefighters
- 73% of department members are now full-service firefighters
- Three new engine/tender driver operators were certified and six ladder driver operators
- The new interim training location is allowing for greater depth and breadth of training opportunities for both the paid on call and career ranks

Fire Prevention

- Planned an innovative Fire Life Safety Fair alternative, the Fire Safety Grand Tour, but due to sudden COVID-19 restrictions it will be unveiled in 2022
- All current and outstanding fire inspections from the COVID-19 lockdown are now up to date
- Hired a new Fire Inspector / Educator
- Worked with Development Services in streamlining development process and Fire Department requirements
- Continued to produce online safety content in the form of YouTube videos

Facts & Stats

Inspections/Visits:

Life Safety Education - 20 hours
Property Inspections - 804
Smoke Alarm Campaign - 5 homes

Call Outs:

Structure Fire - 19
Fire Related - 949
Medical - 1,789
Rescue - 423
Investigation - 13
Total - 3,193

Firefighters:

Career - 17
Paid on Call - 70
Paid on Call Hours - 28,579

Length of Service:

Career Firefighters -
> Average = 5.5 years
> Longest = 12 years
Paid on Call Firefighters -
> Average = 9 years
> Longest = 42 years

Mission Municipal Forest

Since 1958, the Forest Department has managed Tree Farm Licence #26 (TFL26) on a sustained harvest basis. The Municipal Forest has an annual allowable cut of 60,000 cubic metres.

Strategic Outcome or Council Goal	2021 Performance Achievements
4. Livable Complete Community 4.1 Expand recreational space for all ages	<ul style="list-style-type: none"> Planning two new trails in Stave West, construction to be completed in Summer 2022.
4.3 Build seniors housing and community centre in partnership with Mission Association for Seniors Housing and Mission Seniors Centre Association	<ul style="list-style-type: none"> Contributed \$1 million dollars towards the construction of the new Boswyk Centre for seniors living and activities. The Boswyk Centre opened in May 2021.

Key Responsibilities

- Perform all functions of managing TFL26 within the requirements of the Forest and Range Practices Act of BC.
- Management activities recognize forest values including timber, wildlife and fish, water and soils, landscape aesthetics, recreation, education, and biodiversity.
- Forestry programs including harvesting, tree planting, plantation brushing, forest fertilization, road construction, forest fire prevention, and trail maintenance.
- Minor functions include providing advice or services to other departments regarding tree issues in Mission.

2021 Highlights:

- Net profit of \$2.765 million to Forestry Reserve and paid \$2 million in stumpage fees to the Province
- Working with local First Nation Communities, finalized the Indigenous Guardians training program, which officially launched on January 17, 2022
- Provided \$6,525 in funding to the Steelhead Community to cover costs associated with Emergency Planning and Preparation

Facts & Stats

10,935 ha 67.8 ha

Total area

Harvest per year



Forestry operations at work



Municipal Forest

Mission RCMP

Mission Detachment provides police services to the citizens of Mission. The City of Mission's contract with the RCMP includes supplemental support from integrated units such as Police Dog Services, Air Services, Forensic Identification, the Emergency Response Team, and the Integrated Homicide Investigation Team.

Strategic Outcome or Council Goal	2021 Performance Achievements
1. Safe Community 1.2 Set policing priorities for the City that address current local crime trends and ongoing/emerging public safety issues.	<ul style="list-style-type: none"> Continue with the annual online Public Survey to determine policing priorities. Results are factored into determining year over year policing priorities.

Key Responsibilities

- RCMP members provide key services and programs in General Duty, Serious Crime, Prolific Offender Policing, Community Policing, Traffic Services, crime prevention and crime analysis.
- Under the direction of the Manager, RCMP Administration, municipal employees provide support to police operations.
- Victim Services and Crime Prevention volunteers work thousands of hours.

2021 Highlights:

- A member of the Crime Reduction Unit was requested by RCMP GT Head Quarters to assist with an International Human Trafficking Investigation
- Mission RCMP Senior Leadership attended the first annual Truth and Reconciliation Ceremony and the celebration at Heritage Park
- The CPO successfully ran Project 529, a bike registry program that helps ensure stolen bikes are re-united with rightful owners

- Participation on Alexa's Team requires that an officer must remove a minimum of 12 drivers from the road who were impaired by either alcohol or drugs in a one-year period. The team this year, Cst. Reld Trustham, Cst. Steph Colceriu, Cst. Felix Baril, Cst. Mitch Makin and Cst. Marc Corsi are working towards keeping our streets safe

Facts & Stats

Policing

- Prisoners - 556
- Criminal Record Checks - 1,864

Crime Prevention Office

- General Enquiries - 713
- Vehicles checked for cell phone distraction - 1,804
- Vehicles checked with Speed Watch - 9,518
- Vehicles viewed for Auto Crime - 370
- Vehicles scanned through Stolen Auto Recover - 8,915
- 1,864
- Digital Fingerprints Obtained - 415
- Files Processed - 15,889

Victim Services

- New clients assisted - 535
- Current active files - 139
- Crisis call-outs - 57



Canada geese at the wetland



Wetland culvert

Financial Information

Report from the Director of Finance

I am pleased to present the Financial Section of the 2021 Annual Report for the City of Mission for the year ended December 31, 2021, in accordance with Sections 98 and 167 of the Community Charter. The City's management is responsible to ensure the financial statements are in compliance with legislation, and in accordance with Canadian public sector accounting standards.

The City maintains systems 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 financial statements. These systems are tested on a regular basis through the use and review of the internal controls. The City's independent external auditors, BDO Canada LLP, have audited the City's financial statements in accordance with Canadian generally accepted auditing standards. As expressed in their audit report, in their opinion the City's financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021, and the results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The City's net financial assets, together with its non-financial assets, contributed to its overall accumulated surplus position of approximately \$624.1 million as at the end of 2021 (\$576.3 million in 2020) representing an increase of \$47.8 million over the prior year.

At the end of 2021, the City had net financial assets of approximately \$94.2 million (\$79.1 million in 2020), which means financial assets were greater than liabilities. This represents a \$15.1 million increase in net financial assets over the prior year. Further details of the change in net financial assets can be found in the Statement of Change in Net Financial Assets.

The City had non-financial assets of about \$529.9 million at the end of 2021 (\$497.1 million in 2020), the majority of which represents the historical acquisition cost of tangible capital assets, less accumulated amortization. This represents an increase in non-financial assets of approximately \$32.8 million over the prior year as a result of tangible capital assets acquired, both purchased and developer contributed, during the year, less amortization and any disposals.

The general operating fund (services that are primarily funded by property taxation) surplus for the year was \$4.1 million (\$3.1 million in 2020). The operating surpluses for each of the self-funding City utilities (water, sewer, drainage and solid waste) and the municipal forest, are transferred to their respective reserves. In addition to the surplus in the operating funds, the total annual surplus also includes other items such as the City's equity in investment in Tangible Capital Assets and transfers in and out of reserves.

The City Council approved the following rate increases from 2020 to 2021:

- An increase in property taxes of 3.6%,
- \$5.52 increase to the sewer flat-rate user fee and a 1.2% increase in other sewer user rates,
- \$3.84 increase to the water flat-rate user fee and a 0.75% increase in other water user rates,
- \$14.16 decrease in solid waste curb-side collection user fees, and
- 5.54% increase in the drainage levy.

The increases above, plus growth, generated approximately \$1.6 million in additional property tax revenue.

The Sales of Service includes building permit revenue that exceeded budget projections by \$1.1 million and was \$900,000 over the actual revenue earned in 2020. Other revenue sources that were significantly over the 2020 actual amounts and the 2021 budget amounts were land sales (\$2.2 million) and Community Amenity Contributions (\$400,000). The Provincial Government provided the City with a one-time \$11 million grant to support a large sewer capital project.

The actual expenditures in some functional areas were different from the prior year amounts and the budgeted amounts as follows:

- In Engineering and Public Works, the cost of non-capital repairs and maintenance performed in 2021 was \$600,000 greater than in 2020, and what was budgeted for in 2021.
- In the General Government and Administration function a large, one-time, project to prepare a Waterfront Revitalization Master Plan estimated to cost \$2 million was budgeted to occur in 2021. A significant portion of the project costs were incurred in 2021. Also included within this function was the \$133,000 cost of a by-election, resulting from the Mayor's resignation from office in 2020.
- The RCMP contract budget had budget savings of \$560,000 from wages and overhead costs as the detachment was not fully staffed during the year.
- Legal expenses exceeded budget by \$210,000 as the quantity of developments has increased and the scope of developments in Mission are getting more complex requiring significantly more legal advice.
- The operating costs for BC Transit are under budget by \$740,000 due to savings from fuel and fleet and property maintenance expenses.
- The budget for Major Storm Events was exceeded due to the November storms in the area that cost an unexpected \$366,000.
- In 2020 an extraordinary expense (\$2.7 million) was posted in the Solid Waste function to recognize the increased landfill post-closure liability. In 2021 the expense recognized was \$180,000.

The COVID-19 outbreak continued to impact the global economy in 2021. The City continues to monitor the impacts of the pandemic on taxpayers, suppliers and other third-party business associates that could impact the timing and amounts realized on the City's assets and the ability to provide services to the region. While the pandemic's impact to expenses, cash flows and significant asset impairments are relatively negligible; the impact to certain revenue sources, primarily Parks & Recreation, has been significant. These revenue shortfalls, incurring in 2020 and 2021, were able to be offset by the Province of BC's COVID-19 Safe Restart Grant.

The budget process for 2021 began with a kick-off meeting with Council on June 22, 2020 to outline a proposed schedule and to seek any direction Council would like to provide. Staff discussions occurred throughout the summer. During September and October, the proposed financial plan was presented to Council. On November 16, 2020 a Community Budget Consultation meeting was held prior to a regular Council meeting. Input received from the public was presented to Council on December 2, 2020. Council considered the input received and deliberated the financial plan during December. On January 18, 2021 the 2021-2025 Financial Plan bylaw was adopted.

The City still anticipates significant growth in the community in the coming years. Although this growth will increase the tax base and provide increased revenue, it will also require investment in new infrastructure. The City's infrastructure is aging and will likely require increased resources for the repair, refurbishment and/or replacement of these assets to ensure the City can continue to meet the service levels expected by the public.

The City continues to work towards addressing these challenges through the development of an organization-wide asset management program, comprehensive engineering, facilities and parks master plans, and developing a financial sustainability program as identified in the City Council's 2018 – 2022 Strategic Plan.

Finally, I want to thank all the members of the Finance Department for their hard work throughout 2021 and their dedication and commitment to the City of Mission residents.



Doug Stewart, Director of Finance



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Independent Auditor's Report

To the Mayor and Council of the City of Mission

Opinion

We have audited the financial statements of the City of Mission (the "City"), which comprise the Statement of Financial Position as at December 31, 2021 and the Statements of Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021 and the results of its operations, changes in net financial assets, and 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the 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 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.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 11, 2022

City of Mission

Management's Responsibility for Financial Reporting

December 31, 2021

The accompanying financial statements of the City of Mission (the "City") are the responsibility of the City's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards, as established by the Public Sector Accounting Board. A summary of significant accounting policies are described in the notes to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The City maintains systems 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 financial statements. These systems are monitored and evaluated by management.

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

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



Michael Younie
Chief Administrative Officer



Doug Stewart CPA, CGA
Director of Finance

Date: May 2, 2022

City of Mission

Statement of Financial Position

As at December 31, 2021

	2021	2020
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 66,955,308	\$ 69,620,444
Receivables (Note 3)	9,348,359	11,096,804
Loan receivable (Note 4)	82,227	91,320
Investments (Note 5)	92,295,113	64,133,352
	168,681,007	144,941,920
Liabilities		
Accounts payable and accrued liabilities (Note 7)	19,214,745	20,503,471
Deposits	11,386,312	9,423,259
Landfill closure and post-closure liabilities (Note 8)	4,997,251	4,823,541
Long-term debt (Note 9)	2,852,648	3,402,095
Deferred revenue	6,939,634	4,997,460
Restricted revenue (Note 10)	27,324,327	21,044,179
Employee future benefits (Note 11)	1,788,817	1,605,290
	74,503,734	65,799,295
Net Financial Assets	94,177,273	79,142,625
Non-Financial Assets		
Tangible capital assets (Schedule 1)	528,468,831	495,725,543
Inventories of supplies and land	820,525	868,131
Prepaid expenses	612,932	543,794
	529,902,288	497,137,468
Accumulated Surplus (Note 13)	\$ 624,079,561	\$ 576,280,093



Doug Stewart CPA, CGA
Director of Finance


Mayor

The accompanying notes and schedules are an integral part of these financial statements.

City of Mission

Statement of Operations and Accumulated Surplus

For the year ended December 31, 2021

	Budget (Note 16)	2021	2020
Revenues			
Taxation (Note 14)	\$ 39,411,660	\$ 39,456,050	\$ 37,713,838
Sales of services & regulatory fees	32,146,132	38,354,622	30,612,057
Government transfers (Note 15)	3,599,103	14,508,034	10,065,550
Restricted revenue recognized (Note 10)	4,459,420	1,521,082	550,455
Investment income	1,220,375	1,851,591	2,030,752
Other revenue	2,320,249	2,411,960	2,397,506
Developer contributions in-kind capital (Schedule 1)	8,000,707	26,303,366	6,327,039
Gain/(loss) on disposal of tangible capital assets	-	1,362,210	(541,933)
Total Revenues	91,157,646	125,768,915	89,155,264
Expenses			
Bylaw enforcement	717,521	529,146	460,190
Cemetery	262,314	254,773	223,121
Development services	3,489,905	3,697,238	3,514,654
Engineering & public works	7,902,958	9,817,062	8,448,723
Fire rescue services	5,698,037	5,678,508	5,230,819
General government & administration	8,893,190	10,733,548	9,373,433
Parks, recreation & culture services	10,731,323	10,903,863	9,097,482
Police services	13,568,289	12,777,329	12,646,417
Transit services	3,611,915	2,584,243	2,594,749
Drainage utility	2,400,931	2,633,484	2,280,009
Sewer utility	3,862,391	4,060,910	3,887,278
Solid waste	4,898,970	5,195,680	8,093,927
Water utility	4,241,378	4,538,027	4,105,696
Municipal forest	3,022,574	4,565,636	2,489,485
Total Expenses	73,301,696	77,969,447	72,445,983
Annual Surplus	17,855,950	47,799,468	16,709,281
Accumulated Surplus, Beginning of Year	576,280,093	576,280,093	559,570,812
Accumulated Surplus, End of Year	\$ 594,136,043	\$ 624,079,561	\$ 576,280,093

The accompanying notes and schedules are an integral part of these financial statements.

City of Mission

Statement of Change in Net Financial Assets

For the year ended December 31, 2021

	Budget	2021	2020
Annual Surplus	\$ 17,855,950	\$ 47,799,468	\$ 16,709,281
Acquisition of tangible capital assets, including developer contributions in-kind	(24,247,705)	(44,078,745)	(21,430,109)
Amortization of tangible capital assets	10,292,679	10,368,594	10,201,348
(Gain)/loss on disposal of tangible capital assets	-	(1,362,210)	541,933
Net sale proceeds, tangible capital assets	80,000	2,329,073	112,357
	3,980,924	15,056,180	6,134,810
Purchase of inventories of supplies and land	-	(1,445,790)	(1,488,127)
Consumption and sale of inventories of supplies and land	-	1,493,396	1,392,462
Net change of inventories of supplies and land	-	47,606	(95,665)
Purchase of prepaids	-	(388,542)	(523,718)
Use of prepaids	-	319,404	292,520
Net change in prepaids	-	(69,138)	(231,198)
Increase in Net Financial Assets	3,980,924	15,034,648	5,807,947
Net Financial Assets, Beginning of Year	79,142,625	79,142,625	73,334,678
Net Financial Assets, End of Year	\$ 83,123,549	\$ 94,177,273	\$ 79,142,625

The accompanying notes and schedules are an integral part of these financial statements.

City of Mission

Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
Cash Flows from Operating Transactions		
Annual surplus	\$ 47,799,468	\$ 16,709,281
Items Not Involving Cash		
Amortization of tangible capital assets	10,368,594	10,201,348
Restricted revenue recognized	(1,521,081)	(1,180,862)
(Gain)/loss on disposal of tangible capital assets	(1,362,210)	541,933
Developer contributions in-kind capital	(26,303,366)	(6,327,039)
Employee future benefit expense	421,848	415,906
Change in Non-Cash Operating Items		
Receivables	1,748,445	(968,870)
Accounts payable and accrued liabilities	(1,288,726)	10,447,632
Landfill closure and post-closure liability	173,710	2,611,407
Deposits	1,963,053	1,878,405
Deferred revenue	1,942,174	477,262
Benefit payment	(238,321)	(220,009)
Inventories of supplies and land	47,606	(95,665)
Loan receivable	9,093	8,291
Prepaid expenses	(69,138)	(231,198)
Net Change in Cash from Operating Transactions	\$ 33,691,149	\$ 34,267,822
Cash Flows from Investing Transactions		
Purchase of investments	\$ (67,196,829)	\$ (34,623,358)
Proceeds from sale investments	39,035,068	41,607,935
Net Change in Cash from Investing Transactions	\$ (28,161,761)	\$ 6,984,577
Cash Flows from Financing Transactions		
Long-term debt principal repaid	\$ (549,447)	\$ (527,406)
Restricted revenue collections and interest earnings	7,801,229	4,957,985
Net Change in Cash from Financing Transactions	\$ 7,251,782	\$ 4,430,579
Cash Flows from Capital Transactions		
Proceeds from sale of tangible capital assets	\$ 2,329,073	\$ 112,357
Cash used to acquire tangible capital assets	(17,775,379)	(15,103,071)
Net Change in Cash from Capital Transactions	\$ (15,446,306)	\$ (14,990,714)
Net Change in Cash and Cash Equivalents	\$ (2,665,136)	\$ 30,692,264
Cash and Cash Equivalents, Beginning of Year	69,620,444	38,928,180
Cash and Cash Equivalents, End of Year	\$ 66,955,308	\$ 69,620,444

The accompanying notes and schedules are an integral part of these financial statements.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

The City of Mission (the "City") is a municipality in the Province of British Columbia, and operates under provisions of the *Local Government Act* and the *Community Charter*. The principal activities of the City include the provision of local government services to residents and businesses.

On March 29, 2021, by the order of the Lieutenant Governor in Council in the Province of British Columbia under the *Local Government Act*, R.S.B.C. 2015, c.1, s.11 and the *Community Charter* s.86, the District of Mission was formally reclassified as a city and the municipality is now called and known by the name of "City of Mission". The Letters Patent issued on October 22, 1969 for the District of Mission were amended to replace all district references to city. All bylaws, permits, resolutions, licenses and other actions as passed, made, issued, taken or otherwise approved by the District of Mission remain in full force and effect as if approved by the City of Mission.

The *Community Charter* requires local governments to annually adopt a five year financial plan, wherein the total proposed expenditures and transfers to other funds for the year must not exceed the total of the proposed funding sources and transfers from other funds for the year. Budget information presented in the financial statements reflects the budget for the year 2021 of the City of Mission's 2021-2025 five year financial plan, adopted by Council Bylaw #5990-2020, adjusted for the differences between legislated budgeting requirements and accounting policies as required by Canadian public sector accounting standards (see Note 16).

1. Significant Accounting Policies

The financial statements of the City are prepared by management in accordance with Canadian public sector accounting standards ("PSAS").

a. Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and becomes measurable. Expenses are recognized as they are incurred and become measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

b. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts as at the date of the financial statements, and that affect the reported amount of related revenues and expenses during the reporting period. As such, actual results could differ from the estimates. Areas requiring the greatest degree of estimation include employee future benefits, assessment of contingent liabilities, liabilities for contaminated sites, landfill closure and post-closure liabilities, allowance for doubtful accounts receivable, and the estimated useful lives of tangible capital assets.

c. Cash and Cash Equivalents

Cash and cash equivalents includes short-term investments and highly liquid investments in money market instruments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. These are valued at cost which approximates market value.

d. Investments

Investments are recorded at cost. Investments are written down when there has been, in the opinion of management, a decline in market value that is not temporary.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

1. Significant Accounting Policies (continued)

e. Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities, and are generally held for use in the provision of services. They typically have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

f. Tangible Capital Assets

Tangible capital assets, which are a type of non-financial asset, are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment. The costs of tangible capital assets, less residual value, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset Category	Useful Life Range
Buildings and improvements	5 to 50 years
Drainage infrastructure	20 to 100 years
Information technology infrastructure*	3 to 80 years
Land	not amortized
Land improvements	35 to 50 years
Landfill infrastructure	10 to 50 years
Parks infrastructure	10 to 50 years
Recycling depot (regional)	5 to 20 years
Sewage conveyance infrastructure (local)	25 to 100 years
Sewage treatment plant (regional)	2 to 100 years
Transportation infrastructure	10 to 80 years
Vehicles and equipment	5 to 20 years
Water distribution infrastructure (local)	10 to 100 years
Water supply infrastructure (regional)	4 to 75 years
* Includes underground conduit structure housing fiber optic cables	

In the year of acquisition or disposal, amortization is prorated based on the number of days that the tangible capital asset is in service or use in the year. Assets under construction are not amortized until they are put into service.

Tangible capital assets received from developers through property development activities are recorded at their fair value at the date of receipt and are recorded as revenue.

In cases where debt is directly used to acquire tangible capital assets, the City capitalizes the interest paid on this debt only during the construction or development phase and discloses this amount under Schedule 1 - Tangible Capital Assets.

g. Inventories of Supplies and Land

Inventories of supplies and land are valued at cost.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

1. Significant Accounting Policies (continued)

h. Deferred Revenue

Deferred revenue consists of prepaid property taxes and utility fees, and various other amounts that have been collected for which the related services have yet to be performed. The City recognizes these revenues in the period to which they relate or the related services are performed.

i. Restricted Revenue

Revenues or receipts that are restricted by legislation or that contain stipulations that create a liability are deferred and reported as restricted revenues. When qualifying expenses are incurred and/or stipulations are met, restricted revenues are recognized as revenues in the period which this occurs.

j. Employee Future Benefits

The City and its employees make contributions to the Municipal Pension Plan (the "Plan"), and the employees accrue benefits under this Plan based on service. As the Plan is a multi-employer plan, the City's contributions are expensed when incurred.

In addition to the Plan, sick leave and other retirement benefits accrue to the City's employees. The costs of these benefits are actuarially determined based on years of service, estimated retirement age, and expected future salary and wage levels. The obligations under these benefit plans are accrued based on the projected benefits earned as the employees render the services necessary to earn the future benefits.

k. Contaminated sites

A liability for remediation of a contaminated site is recognized when the site is no longer in productive use or an unexpected event occurs and the following criteria are satisfied: an environmental standard exists; contamination exceeds the standard; the City is either directly responsible or has accepted responsibility for remediation; it is expected that future economic benefits will be given up and a reasonable estimate of the liability can be made.

l. Revenue Recognition - Taxation

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized, and the taxable event occurs. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through BC Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes may have been included in initial estimates when recording revenue; to the extent that adjustments result from the appeals process, they are recognized at the time they are awarded.

m. Government Transfers

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and subsequently recognized as revenue in the statement of operations as the stipulations are met.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

1. Significant Accounting Policies (continued)

n. Related Parties

PS 2200 Related Party Disclosures identifies and defines those entities or individuals that are considered to be a related party, and requires the recognition, measurement, and disclosure of certain related party transactions. These transactions may have occurred at a value different from that which would have been arrived at if the parties were unrelated.

Management has determined there are no related party transactions requiring disclosure.

o. Inter-entity Transactions

The City does not control any entities; therefore, no inter-entity transactions exist requiring recognition, measurement, or disclosure.

p. Restructuring Transactions

The City did not have any restructuring transactions in the current year.

2. Cash and Cash Equivalents

	2021	2020
Cash	\$66,955,308	\$42,620,438
Cashable term deposits	-	27,000,006
	\$66,955,308	\$69,620,444

Current interest rates on cash balances are based on prevailing bank rates, and range from 0.72% to 0.95% (0.90% to 0.95% in 2020). Cashable term deposits are comprised of Canadian bank GICs and BC Credit Union term deposits, which are cashable either immediately or within 30 days of issue. Interest bearing investments in 2021 had interest rates ranging from 0.95% to 2.25% (0.89% to 2.25% in 2020).

3. Receivables

	2021	2020
Accounts receivable	\$ 1,548,831	\$ 1,145,928
Other governments	2,264,556	2,203,040
Interest receivable	1,895,321	3,635,315
Taxes and utilities receivable	3,639,651	4,112,521
	\$ 9,348,359	\$11,096,804

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

4. Loan receivable

Loan receivable consists of a mortgage that was extended to the Mission Regional Chamber of Commerce in 2001 for the construction of their facility on City owned land. This mortgage is set to mature in April 2030 and is secured by the underlying building and has a compounding semi-annual interest rate of 3.49%.

5. Investments

	2021		2020	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Accrual and step-up notes	\$12,000,000	\$ 11,846,200	\$ -	\$ -
Fixed term deposits	47,223,078	47,275,993	48,981,290	48,981,289
MFA Short-Term Bond Fund	19,942,503	19,942,503	8,053,775	8,053,724
Government and agencies bonds	13,129,532	13,288,182	7,098,287	7,538,425
	\$92,295,113	\$ 92,352,878	\$64,133,352	\$ 64,573,438

Accrual and step-up notes are comprised of fixed income structured deposits with various Canadian financial institutions, with maturities in years 2028 through 2031, with interest rates ranging from 1.88% to 2.37% (n/a in 2020).

Fixed term deposits are comprised of Canadian bank GICs and BC Credit Union term deposits, that mature in years 2021 through 2027 (2020 through 2024 in 2020), with interest rates ranging from 0.70% to 3.42% (0.56% to 3.42% in 2020). The MFA Short-Term Bond Fund, consists of government and corporate bonds, with interest rates up to 4.11% (up to 10.89% in 2020). The government and agencies bonds are comprised of municipal, provincial, and federal investments that mature in years 2023 through 2028, with yields of 1.01% to 2.58% (2.25% to 2.95% in 2020).

6. Municipal Finance Authority Debt Reserve Cash Deposits and Demand Notes

The City issues debt instruments through the Municipal Finance Authority ("MFA") of British Columbia. As a condition of these borrowings, a portion of the debt proceeds are withheld by the MFA in a debt reserve fund as cash deposits. These debt reserve funds may be used by the MFA if they do not have sufficient funds to meet the debt payment obligations of the participating municipalities. The City also executes demand notes in connection with each debt issue whereby the City may be required to loan certain amounts to the MFA. These demand notes are contingent in nature. The balances of the demand notes, which are not reported elsewhere in these financial statements, and the cash deposits are as follows:

	2021	2020
Cash Deposits		
General	\$ 147,576	\$ 145,108
	\$ 147,576	\$ 145,108
Demand Notes		
General	\$ 264,877	\$ 264,877
	\$ 264,877	\$ 264,877

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

7. Accounts Payable and Accrued Liabilities

	2021	2020
Accounts payable	\$ 8,599,183	\$ 3,325,897
Due to governments and agencies	7,920,327	14,992,895
Other payroll liabilities	2,695,235	2,184,679
	<u>\$19,214,745</u>	<u>\$20,503,471</u>

8. Landfill Liability

The City's landfill site is regulated by the Province of British Columbia, and as such the City is subject to certain design, operating, closure and post-closure obligations at the site.

The costs associated with landfill closure and post-closure care are recognized over the operating life of the landfill site in accordance with PSAS PS 3270. The City has estimated and recognized a liability of \$4,997,251 as at December 31, 2021 (\$4,823,541 in 2020), for future estimated closure and post-closure costs at the landfill site. The estimated total expenses for closure and post-closure care are approximately \$40.4 million, with approximately \$35.4 million remaining to be recognized. There are currently no assets designated for settling the landfill closure and post-closure care liability.

The landfill closure and post-closure care liability is based on the discounted costs associated with the phased closure of various landfill cells and environmental monitoring for 200 years after the landfill is closed. Approximately 76% of the landfill's capacity remains, and the landfill is predicted to reach capacity around 2061. The discount rate used to estimate the liability as at December 31, 2021 is 2.89% (3.08% in 2020).

Approximately 87% of landfill closure will be completed while the landfill is still in operation with costs associated with the closure being charged to expenses when they are incurred. To date \$927,589 (\$927,589 in 2020) has been spent on progressive closure costs.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

9. Long-Term Debt

The City does not carry any debt for other entities. All existing long-term debt is repayable in Canadian dollars. Details of the City's interest expenses are as follows:

	2021	2020
Long-term debt interest - general operations	\$ 134,778	\$ 158,471
Interest on prepayments	18,086	45,834
Total interest expense	\$ 152,864	\$ 204,305

The City issues debt instruments through the Municipal Finance Authority of British Columbia ("MFABC") to finance certain capital acquisitions. Repayments and actuarial adjustments are netted against related long term-debts. Details are as follows:

Bylaw Number	Debt Issue	Purpose	Year Issued	Year of Maturity	Interest Rate	Principal outstanding 2021	Principal outstanding 2020
General Debt							
3761	95	Leisure Centre/Sports Park/Water Park	2005	2025	1.80%	\$ 788,939	\$ 972,024
3523	99	Leisure Centre/Sports Park/Water Park	2006	2026	1.75%	2,063,709	2,430,071
Subtotal - General	0	0	0	0	0	2,852,648	3,402,095
Total Long-Term Debt	0	0	0	0	0	\$ 2,852,648	\$ 3,402,095

The following estimated principal amounts are payable over the next five years and thereafter:

	Total
2022	\$ 333,811
2023	333,811
2024	333,811
2025	333,811
2026	211,565
	\$ 1,546,809
Actuarial adjustments	1,305,839
	\$ 2,852,648

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

10. Restricted Revenue

	Cedar Valley Environmental Management Plan	Development Cost Charges	Park Land Acquisition	2021	2020
Opening balance	\$ 51,664	\$ 14,655,242	\$ 6,337,273	\$21,044,179	\$17,267,056
Interest income	763	258,234	95,586	354,583	372,553
Fees collected	-	6,244,608	1,202,038	7,446,646	4,585,432
Subtotal - collections	763	6,502,842	1,297,624	7,801,229	4,957,985
Internal loan repayments made	-	(43,596)	(933,323)	(976,919)	(140,699)
Internal loan payments received	-	-	-	-	85,286
Subtotal - net internal loans	-	-	-	(976,919)	-
Expenditures incurred	-	(544,162)	-	(544,162)	(1,125,449)
Subtotal - restricted revenue recognized	-	(587,758)	(933,323)	(1,521,081)	(1,180,862)
Ending balance	\$ 52,427	\$ 20,570,326	\$ 6,701,574	\$27,324,327	\$21,044,179

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

11. Employee Future Benefit Obligations

The City provides sick leave and retirement benefits to its employees. The accrued obligations related to these benefits are as follows:

	2021	2020
Accrued benefit obligation, opening balance	\$ 2,506,000	\$ 2,247,900
Current service cost	267,300	262,300
Actuarial (gain) / loss	(234,326)	62,203
Interest cost	40,300	55,400
Amortization of actuarial loss	114,247	98,206
Benefit payments	(238,321)	(220,009)
Expected closing balance	\$ 2,455,200	\$ 2,506,000
Accrued benefit obligation, closing balance	\$ 2,455,200	\$ 2,506,000
Less: Amortized actuarial loss	666,383	900,710
Employee future benefit, closing balance	\$ 1,788,817	\$ 1,605,290

The City estimated the accrued benefit obligations by actuarial valuation as at December 31, 2019. The next scheduled full actuarial valuation is planned to occur for the year ended December 31, 2022.

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

	2021	2020
Discount rate	2.20%	1.60%
Projected future wage and salary increase	3.00%	3.00%
Expected average remaining service life (years)	13.0	10.0

Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated 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 actuarial valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

11. Employee Future Benefit Obligations (continued)

The City paid \$2,117,836 (\$2,004,713 in 2020) for employer contributions while employees contributed \$1,822,804 (\$1,716,799 in 2020) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with the results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

12. Contingent Liabilities

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 if the amount of loss, if any, is indeterminable. Settlement, if any, made with respect to these actions would be accounted for as a charge to expenses in the period in which any outcomes are known. Management does not believe any of the actions will result in a material loss.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

13. Accumulated Surplus

	2021	2020	Increase / (decrease)
General operating surplus	\$ 14,794,560	\$ 8,928,991	\$ 5,865,569
Sewer operating surplus	1,414,375	891,896	522,479
Water operating surplus	1,496,825	1,061,080	435,745
Drainage operating surplus	74,200	-	74,200
Appropriated surplus:			
Carbon tax	157,661	185,913	(28,252)
General operating carry forwards	77,174	29,102	48,072
Government transfers	1,024,229	2,998,336	(1,974,107)
Recycling operations	65,192	65,192	-
Transit operations	74,878	357,834	(282,956)
Total Unrestricted Surplus	19,179,094	14,518,344	4,660,750
Reserve Funds:			
Cemetery	303,741	228,840	74,901
Community amenity	3,347,612	3,201,511	146,101
Community works gas tax	4,902,374	2,313,705	2,588,669
Debt	1,448,799	1,304,685	144,114
Drainage capital	2,586,215	1,818,806	767,409
Financial stabilization	916,440	906,484	9,956
Forestry	5,168,888	3,022,616	2,146,272
Gaming	941,497	661,041	280,456
General capital	2,714,140	2,638,445	75,695
Information systems	465,791	431,841	33,950
Insurance	1,345,935	1,249,223	96,712
Land sale	693,298	19,609	673,689
Legal	209,329	206,282	3,047
Major capital	1,937,180	3,320,397	(1,383,217)
Policing	2,833,366	2,040,541	792,825
Refuse	1,603,127	681,969	921,158
Roads capital	3,204,550	3,637,975	(433,425)
Sewer capital	19,608,584	18,539,504	1,069,080
Vehicles and equipment	2,422,215	2,015,198	407,017
Water capital	22,635,392	21,203,819	1,431,573
Total Reserve Funds	79,288,473	69,442,491	9,845,982
Investment in Tangible Capital Assets	525,611,994	492,319,258	33,292,736
Total Accumulated Surplus	\$ 624,079,561	\$ 576,280,093	\$ 47,799,468

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

14. Taxation

Not included in taxation revenue are the following amounts collected on behalf of other taxing authorities:

	Budget	2021	2020
Province of BC - school taxes	\$ 16,080,007	\$ 19,322,451	\$ 16,108,487
Fraser Valley Regional District	926,389	998,662	926,389
Fraser Valley Regional Hospital District	1,416,245	1,463,844	1,416,245
BC Assessment	474,059	505,481	474,089
Municipal Finance Authority of BC	2,186	2,388	2,186
Downtown Business Association	97,111	101,966	97,111
Total collections for other taxing authorities	\$ 18,995,997	\$ 22,394,792	\$ 19,024,507

15. Government Transfers

	Budget	2021	2020
Provincial	\$ 908,939	\$ 11,000,788	\$ 8,330,605
Federal	2,690,164	3,507,246	1,734,945
Total government transfers	\$ 3,599,103	\$ 14,508,034	\$ 10,065,550

16. Budget Reconciliation

The City prepares its five year Financial Plan Bylaw, i.e. budget, in accordance with both Section 165 of the *Community Charter*, and Canadian public sector accounting standards. As a result, typically no reconciliation of the two is required.

The *Community Charter* requires that property value taxes and parcel taxes be reported separately in the Financial Plan Bylaw, while those amounts are combined and reported as taxation revenue in the financial statements.

	Budget	2021	2020
General municipal property taxes	\$39,247,390	\$39,292,439	\$37,548,770
Special assessments and area charges	164,270	163,611	165,068
Taxation revenue	\$39,411,660	\$39,456,050	\$37,713,838

17. Letters of Credit and Performance Bonds

In addition to the deposits reflected in the financial statements, the City is holding irrevocable letters of credit and performance bonds in the amount of approximately \$30.3 million as at December 31, 2021 (\$18.5 million as at December 31, 2020), which were received from various parties to ensure completion of various works within the City. These amounts are not reflected in the financial statements but are available to satisfy any liability arising from non-performance by the parties.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

18. Segment Reporting

The City provides a wide range of municipal services. These services have been grouped into related departmental functions or service areas for segment reporting purposes in Schedule 2, which shows the associated revenues and expenses for each segment. The various segments and associated departmental functions or service areas are as follows:

Bylaw enforcement

- Bylaw administering and enforcing the City's regulatory bylaws related to complaints, parking enforcement, and licensing.

Cemetery

- Administration and operation of the City's cemetery and crematorium, including arranging for burials and memorials.

Development Services

- Planning: land use planning and administration of the City's Official Community Plan (OCP) and zoning bylaws.
- Economic Development: generating and coordinating economic development, tourism and film activity in the community.

Engineering & Public Works

- Engineering: oversees and plans the City's extensive infrastructure network of roads, bridges, drainage systems, etc., and provides for maintenance of municipal facilities.
- Public Works: maintains and builds infrastructure including roads, pedestrian walkways, and provides for snow removal and efficient operation of the City's gravel pit.
- Environmental Services: provides direction on environmental issues and leads the City's commitment to community-wide stewardship of the natural environment.
- Equipment Fleet: operation and maintenance of the City's fleet of municipal vehicles and equipment. Vehicle and equipment costs are charged back to the various user departments.

Fire Rescue Services

- Fire and Emergency Services: fire response, investigation and prevention services, emergency response services (for motor vehicle accidents and medical incidents), and emergency planning.
- Emergency Support Services: helps victims meet their basic survival needs during a disaster, and to re-establish themselves as quickly as possible after a disaster.

General Government & Administration

- Property taxation, investments, general fund debt servicing, municipal hall shared office services, insurance, and general cost recovery transactions.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

18. Segment Reporting (continued)

General Government & Administration (continued)

- General Administration: general government administration including Council support, managing legal issues, conducting elections, records management, and oversight of other departmental areas.
- Finance and Purchasing: financial oversight and management including reporting, financial planning, accounting, payroll, investments, property tax collections, procurement of goods and services and operation of central stores.
- Human Resources: recruitment and selection, employee and labour relations, compensation and benefits, workplace health and safety, organizational learning, corporate training and development.
- Information Technology: planning, maintaining and operating the City's information systems technology and infrastructure.
- Grants to Organizations: provides grants to Mission non-profit organizations including arts and culture, recreation and social services, and community events.

Parks, Recreation & Culture Services

- Operation of the City's recreational facilities including the leisure centre and various parks and trails, and for the development and implementation of arts and cultural programs/events.
- Social Development: developing and implementing an action oriented social development program aimed at realizing the City of Mission's mission statement, which is, "...to build a safe and healthy community abundant in economic, cultural and recreation opportunities."

Police Services

- Utilizes contracted RCMP members and municipal employees to provide proactive general and community policing services within the City. Regional integrated police units also provide services to the community related to homicide investigations, emergency response, traffic re-construction, dog unit assistance, and forensic identification.
- Restorative Justice: supports people involved with and affected by crime, conflict and other forms of wrong-doing in repairing the harms done, rebuilding relationships, restoring trust and transforming community through a voluntary facilitated process involving victims, accused persons, other affected parties and community members.
- Victim Services: helps victims and their families cope with the effects of crime/trauma by providing emotional support and information on the status of the police investigation and/or the court case.

Transit Services

- Oversees the local bus system (in partnership with the City of Abbotsford), and contributing to the West Coast Express train service between Mission and Vancouver.

Drainage Utility

- Plans for and maintains the City's drainage network, which is responsible for managing all aspects of stormwater, including snow and rainfall related runoff.

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

18. Segment Reporting (continued)

Sewer Utility

- Oversees the regional sewage treatment plant and related source control activities (in partnership with the City of Abbotsford), and plans for and maintains the City's localized sewage conveyance system.

Solid Waste

- Oversees contracted curbside collection of refuse, compost and recyclables, and is responsible for overseeing contracted operations at the City's landfill site.

Water Utility

- Oversees the regional water supply and treatment systems (in partnership with the City of Abbotsford), and plans for and maintains the City's localized water distribution system.

Municipal Forest

- Administers and operates the Mission Tree Farm, which includes harvesting of timber, tree planting, forestry road construction/maintenance, trail building, log marketing, and other forestry related activities.

19. Comparative Figures

Certain comparative figures for 2020 have been reclassified to conform to the 2021 financial statement presentation.

20. Funds Held in Trust

The City administers the following trusts on behalf of third parties. As related trust assets are not owned by the City, the trusts have been excluded from the financial statements. The following table provides a summary of the transactions within these trusts during the year:

	December 31, 2020	Receipts	Investment Income	Disbursements	December 31, 2021
Cemetery perpetual care trust fund	\$ 1,092,932	\$ 57,643	\$ 16,568	\$ -	\$ 1,167,143
Cemetery pre-need sales trust fund	12,241	-	158	-	12,399
	<u>\$ 1,105,173</u>	<u>\$ 57,643</u>	<u>\$ 16,726</u>	<u>\$ -</u>	<u>\$ 1,179,542</u>

21. Uncertainty due to COVID-19

The COVID-19 outbreak, declared on March 11, 2020, continued to impact the global economy in 2021. Throughout the pandemic, the City delivered key services to the City of Mission residents in line with its mandate. Management continues to monitor the impacts of the pandemic on taxpayers, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and ability to provide services to the region. While the pandemic's impact to expenses, cash flows and significant asset impairments are relatively negligible; the impact to certain revenues sources, primarily Parks & Recreation, has been significant. These revenue shortfalls, incurring in 2020 and 2021, were able to be offset by the Province of BC's COVID-19 Safe Restart Grant (Schedule 4).

City of Mission

Notes to the Financial Statements

For the year ended December 31, 2021

Schedule 1 - Tangible Capital Assets

Included in total additions are capital assets received from developers through property development activities, which totalled \$26,303,366 in 2021 (\$6,327,039 in 2020).

	Cost, December 31, 2020	Additions	Cost of Disposals	Cost, December 31, 2021
Assets under construction	\$ 17,021,609	\$ 7,996,870	\$ (280,138)	\$ 24,738,341
Buildings and improvements	48,800,326	4,775,867	(183,040)	53,393,153
Drainage infrastructure	108,867,950	2,389,427	(31,834)	111,225,543
Information technology infrastructure	3,049,572	42,648	(558,077)	2,534,143
Land	113,977,200	12,988,410	(487,822)	126,477,788
Land improvements	2,285,665	-	-	2,285,665
Landfill infrastructure	8,910,012	-	-	8,910,012
Parks infrastructure	8,977,014	115,088	(150,668)	8,941,434
Recycling depot (regional)	587,615	-	(54,637)	532,978
Sewage conveyance infrastructure (local)	55,262,807	2,288,055	-	57,550,862
Sewage treatment plant (regional)	21,601,244	-	(7,834)	21,593,410
Transportation infrastructure	181,889,202	8,922,964	(4,700)	190,807,466
Vehicles and equipment	16,731,513	1,299,255	(562,895)	17,467,873
Water distribution infrastructure (local)	56,393,063	3,260,161	(230,837)	59,422,387
Water supply infrastructure (regional)	26,534,289	-	(5,562)	26,528,727
	\$ 670,889,081	\$ 44,078,745	\$ (2,558,044)	\$ 712,409,782

	Accumulated Amortization, December 31, 2020	Amortization Expense	Accumulated Amortization on Disposals	Accumulated Amortization, December 31, 2021	Net Book Value, December 31, 2021	Net Book Value, December 31, 2020
Assets under construction	\$ -	\$ -	\$ -	\$ -	\$ 24,738,341	\$ 17,021,609
Buildings and improvements	18,330,015	1,221,419	(87,393)	19,464,041	33,929,112	30,470,311
Drainage infrastructure	28,710,688	1,147,608	(30,335)	29,827,961	81,397,582	80,157,262
Information technology infrastructure	2,003,122	248,527	(553,658)	1,697,991	836,152	1,046,450
Land	-	-	-	-	126,477,788	113,977,200
Land improvements	1,148,045	56,007	-	1,204,052	1,081,613	1,137,620
Landfill infrastructure	4,757,054	478,044	-	5,235,098	3,674,914	4,152,958
Parks infrastructure	4,056,155	396,231	(150,668)	4,301,718	4,639,716	4,920,859
Recycling depot (regional)	530,627	11,644	(53,628)	488,643	44,335	56,988
Sewage conveyance infrastructure (local)	14,547,545	600,028	-	15,147,573	42,403,289	40,715,262
Sewage treatment plant (regional)	10,551,030	557,652	(7,834)	11,100,848	10,492,562	11,050,214
Transportation infrastructure	58,109,725	3,129,667	(4,700)	61,234,692	129,572,774	123,779,477
Vehicles and equipment	6,719,622	1,070,771	(497,115)	7,293,278	10,174,595	10,011,891
Water distribution infrastructure (local)	15,719,863	788,366	(202,285)	16,305,944	43,116,443	40,673,200
Water supply infrastructure (regional)	9,980,046	662,630	(3,564)	10,639,112	15,889,615	16,554,242
	\$175,163,537	\$ 10,368,594	\$ (1,591,180)	\$183,940,951	\$528,468,831	\$ 495,725,543

City of Mission

For the year ended December 31, 2021

Schedule 2 - Statement of Operations by Segment

For the year ended December 31, 2021

	Bylaw enforcement	Cemetery	Development services	Engineering & public works	Fire rescue services	General government & admin	Parks, recreation & culture services	Police services
Revenues								
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,884,350	\$ -	\$ -
Sales of services & regulatory fees	2,385,978	340,455	502,932	2,026,737	22,670	3,874,729	1,751,993	178,373
Government transfers	-	-	57,532	27,043	73,997	4,456,318	178,521	579,567
Restricted revenue recognized	-	-	-	500,605	-	933,324	-	-
Investment income	-	-	-	-	-	1,103,725	-	-
Other revenue	-	-	-	-	-	354,459	1,616,545	600
Developer contributions in-kind capital	-	-	-	20,451,310	-	-	-	-
Gain/(loss) on disposal of tangible capital assets	-	-	-	(167,092)	(4,383)	1,621,670	(25,574)	-
Total revenues	2,385,978	340,455	560,464	22,838,603	92,284	49,228,575	3,521,485	758,540
Expenses								
Amortization	-	728	-	3,982,322	156,288	492,908	1,376,833	85,857
Good & services	123,494	85,158	368,881	1,535,495	1,434,848	3,705,853	4,251,305	10,468,509
Grants	-	-	6,688	-	-	358,093	-	-
Interest	-	-	-	-	-	152,864	-	-
Salaries & benefits	405,652	168,887	3,321,669	4,299,245	4,087,372	6,023,830	5,275,725	2,222,963
Total expenses	529,146	254,773	3,697,238	9,817,062	5,678,508	10,733,548	10,903,863	12,777,329
Annual Surplus / (Deficit)	\$ 1,856,832	\$ 85,682	\$ (3,136,774)	\$ 13,021,541	\$ (5,586,224)	\$ 38,495,027	\$ (7,382,378)	\$ (12,018,789)

	Transit services	Drainage utility	Sewer utility	Solid waste	Water utility	Municipal forest	2021	2020
Revenues								
Taxation	\$ -	\$ 2,529,766	\$ 41,934	\$ -	\$ -	\$ -	\$ 39,456,050	\$ 37,713,838
Sales of services & regulatory fees	383,297	468,489	5,724,437	5,833,474	7,660,343	7,200,715	38,354,622	30,612,057
Government transfers	345,767	-	8,696,949	-	57,406	34,934	14,508,034	10,065,550
Restricted revenue recognized	-	7,494	63,661	-	15,998	-	1,521,082	550,455
Investment income	-	32,837	296,565	18,282	340,131	60,051	1,851,591	2,030,752
Other revenue	-	-	-	434,514	5,842	-	2,411,960	2,397,506
Developer contributions in-kind capital	-	2,014,279	2,201,665	-	1,636,112	-	26,303,366	6,327,039
Gain/(loss) on disposal of tangible capital assets	-	-	(4,151)	(29,037)	(29,223)	-	1,362,210	(541,933)
Total revenues	729,064	5,052,865	17,021,060	6,257,233	9,686,609	7,295,700	125,768,915	89,155,264
Expenses								
Amortization	-	1,147,608	1,157,680	492,909	1,450,996	24,465	10,368,594	10,201,348
Good & services	2,579,344	832,870	2,178,580	4,251,268	2,068,810	3,854,997	37,739,412	34,438,215
Grants	-	-	-	-	-	-	364,781	626,461
Interest	-	-	-	-	-	-	152,864	204,305
Salaries & benefits	4,899	653,006	724,650	451,503	1,018,221	686,174	29,343,796	26,975,654
Total expenses	2,584,243	2,633,484	4,060,910	5,195,680	4,538,027	4,565,636	77,969,447	72,445,983
Annual Surplus / (Deficit)	\$ (1,855,179)	\$ 2,419,381	\$ 12,960,150	\$ 1,061,553	\$ 5,148,582	\$ 2,730,064	\$ 47,799,468	\$ 16,709,281

City of Mission

Schedule 3 - Internal Debt/Transfers Outstanding (Unaudited)

For the year ended December 31, 2021

Borrowing Fund	Lending Fund	Purpose	Year Funds Advanced
Cedar Valley Sewer DCC	Sewer Capital Reserve Fund	Cedar Valley gravity trunk sewer, forecmain, and pump station	2000-2001
Cedar Valley Sewer Extension DCC	Sewer Capital Reserve Fund	Cedar Valley local improvement area sewer extension	2002
Land Sale Reserve	General Operating Surplus	Strategic Property Purchases	2020
Silverdale Bridge DCC	Parkland Reserve Fund	Silverdale industrial subdivision bridge	2005
Silverdale Industrial Water DCC	Water Capital Reserve Fund	Silverdale industrial subdivision water infrastructure	2006
Silverdale Industrial Sewer DCC	Sewer Capital Reserve Fund	Silverdale industrial subdivision sewer infrastructure	2006

Totals

Note: DCC = Development Cost Charge

Opening Balance, December 31, 2020	Advances & Adjustments	Payments	Balance Before Interest	Interest Cost	Interest Adjustment	Ending Balance, December 31, 2021
\$ 1,211,751	\$ -	\$ (31,216)	\$ -	\$ 17,667	\$ (17,667)	\$ 1,180,535
277,337	-	(12,380)	-	4,005	(4,005)	264,957
1,788,698	-	(1,788,698)	-	15,021	(15,021)	-
583,402	-	-	-	8,617	(8,617)	583,402
287,305	-	-	-	4,243	(4,243)	287,305
138,079	-	-	-	2,039	(2,039)	138,079
\$ 4,286,572	\$ -	\$ (1,832,294)	\$ -	\$ 51,592	\$ (51,592)	\$ 2,454,278

City of Mission

Schedule 4 - COVID-19 Safe Restart Grants for Local Governments (Unaudited)

For the year ended December 31, 2021

	2021	2020
Opening Balance* Safe Restart Grant	\$ 2,883,449	\$ 4,964,000
Eligible costs incurred:		
Revenue shortfalls	(1,298,232)	(1,868,921)
Other related costs	(325,609)	(152,416)
Facility reopening costs	-	(50,578)
Computer & technology costs	(235,379)	(8,636)
Total eligible costs incurred	(1,859,220)	(2,080,551)
Ending Balance	\$ 1,024,229	\$ 2,883,449

* The City first received these funds in November 2020



Water service tie in at a property line

Statistical Information

Financial

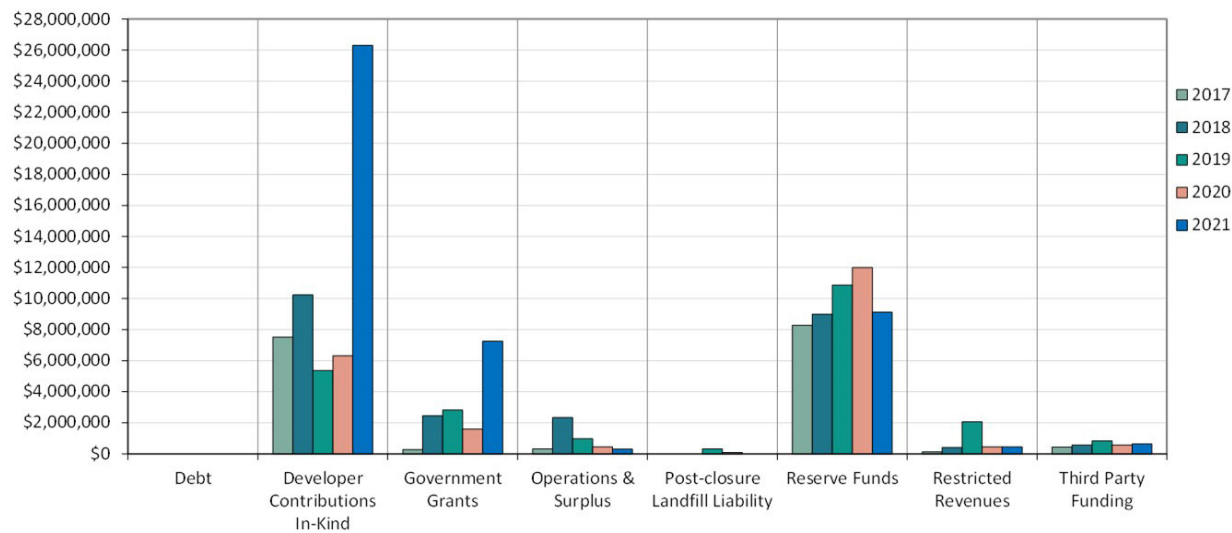
Revenue and Expenses Last Five Fiscal Years Comparison

	2017	2018	2019	2020	2021
Revenue					
Taxation	\$ 31,808,561	\$ 33,412,531	\$ 35,372,538	\$ 37,713,838	\$ 39,456,050
Sales of services & regulatory fees	31,001,626	31,692,827	32,292,803	30,612,057	38,354,622
Government transfers	3,474,241	6,156,021	8,331,552	10,065,550	14,508,034
Restricted revenue recognized	175,147	787,420	2,640,065	550,455	1,521,082
Investment income	1,697,018	2,118,555	2,270,086	2,030,752	1,851,591
Other revenue	1,916,348	1,883,848	2,726,301	2,397,506	2,411,960
Developer contributions in-kind related to capital	7,523,397	10,235,513	5,354,131	6,327,039	26,303,366
Gain/(loss) on disposal of tangible capital assets	866,832	(150,548)	52,824	(541,933)	1,362,210
Total revenues	\$ 78,463,170	\$ 86,136,167	\$ 89,040,300	\$ 89,155,264	\$ 125,768,915
Expenses					
<u>Analysis by function</u>					
Bylaw	\$ 416,900	\$ 503,142	\$ 539,551	\$ 460,190	\$ 529,146
Cemetery	253,687	223,120	253,511	223,121	254,773
Development Services	2,414,568	2,482,656	3,010,604	3,514,654	3,697,238
Engineering and Public Works	7,243,884	8,297,663	9,734,432	8,448,723	9,817,062
Fire Rescue Services	4,007,871	4,215,306	4,817,043	5,230,819	5,678,508
General Government and Administration	7,302,920	8,237,106	8,191,362	9,373,433	10,733,548
Parks, Recreation and Cultural Services	9,411,629	10,162,322	10,603,387	9,097,482	10,903,863
Police services	11,361,501	12,084,835	11,514,689	12,646,417	12,777,329
Transit Services	2,713,237	2,759,227	2,764,860	2,594,749	2,584,243
Drainage utility	1,993,638	2,239,405	2,608,358	2,280,009	2,633,484
Sewer utility	3,084,173	3,287,325	3,565,427	3,887,278	4,060,910
Solid Waste utility	5,087,840	4,838,939	6,469,263	8,093,927	5,195,680
Water utility	3,647,207	3,841,631	3,987,559	4,105,696	4,538,027
Municipal Forest	3,547,107	3,534,911	2,613,375	2,489,485	4,565,636
Total expenses by function	\$ 62,486,162	\$ 66,707,588	\$ 70,673,421	\$ 72,445,983	\$ 77,969,447
<u>Analysis by object</u>					
Amortization	\$ 8,857,615	\$ 9,150,247	\$ 9,755,243	\$ 10,201,348	\$ 10,368,594
Goods and services	30,734,599	32,896,396	33,946,325	34,438,517	37,739,412
Grants	445,953	417,908	441,962	626,461	364,781
Interest	271,030	234,381	239,292	204,305	152,864
Salaries and benefits	22,176,965	24,008,656	26,290,599	26,975,352	29,343,796
Total expenses by object	\$ 62,486,162	\$ 66,707,588	\$ 70,673,421	\$ 72,445,983	\$ 77,969,447
Annual surplus	\$ 15,977,008	\$ 19,428,579	\$ 18,366,879	\$ 16,709,281	\$ 47,799,468
Accumulated surplus	\$ 521,775,364	\$ 541,203,938	\$ 559,570,817	\$ 576,280,096	\$ 624,079,561
Net financial assets	\$ 64,251,512	\$ 68,194,573	\$ 73,334,685	\$ 79,142,629	\$ 94,177,273

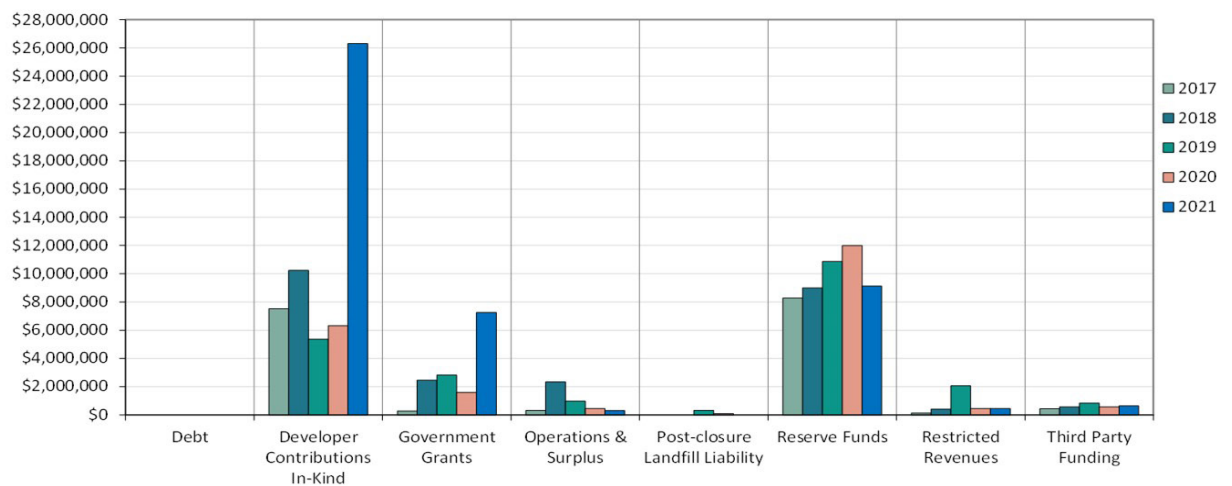
Financial

(Source: Finance Department)

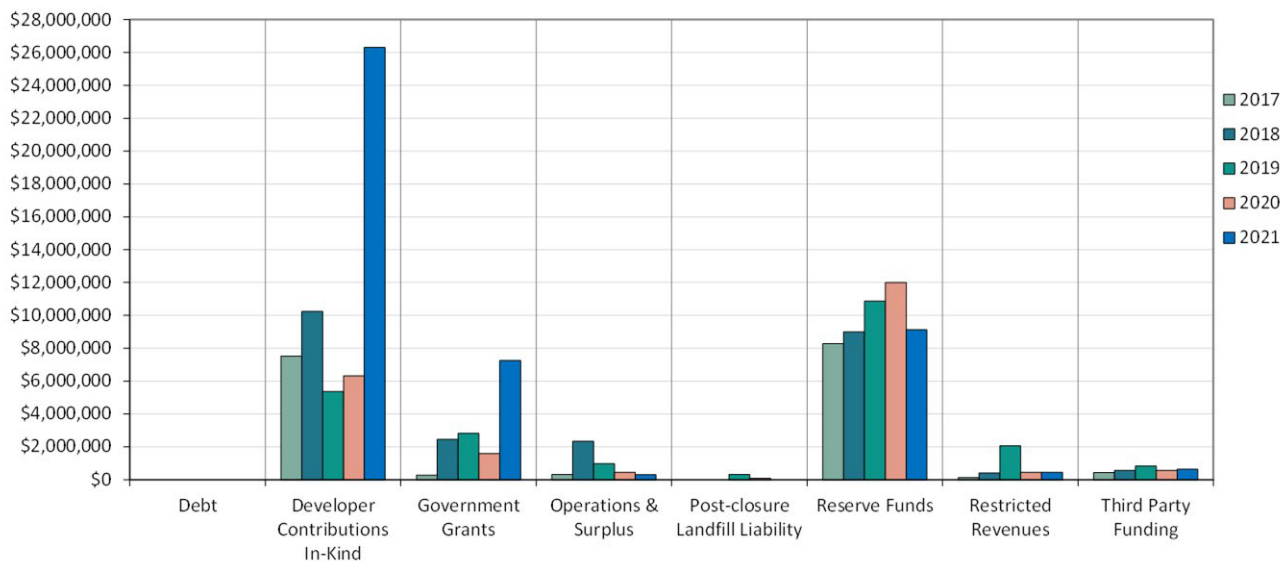
Funding Sources for Capital Acquisitions



Net Financial Assets



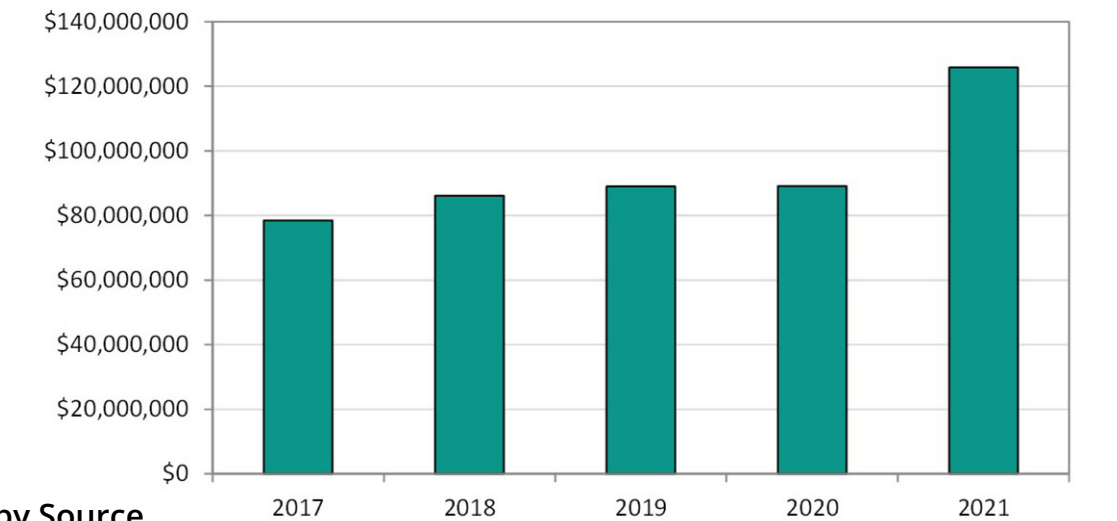
Total Tangible Capital Asset Acquisitions



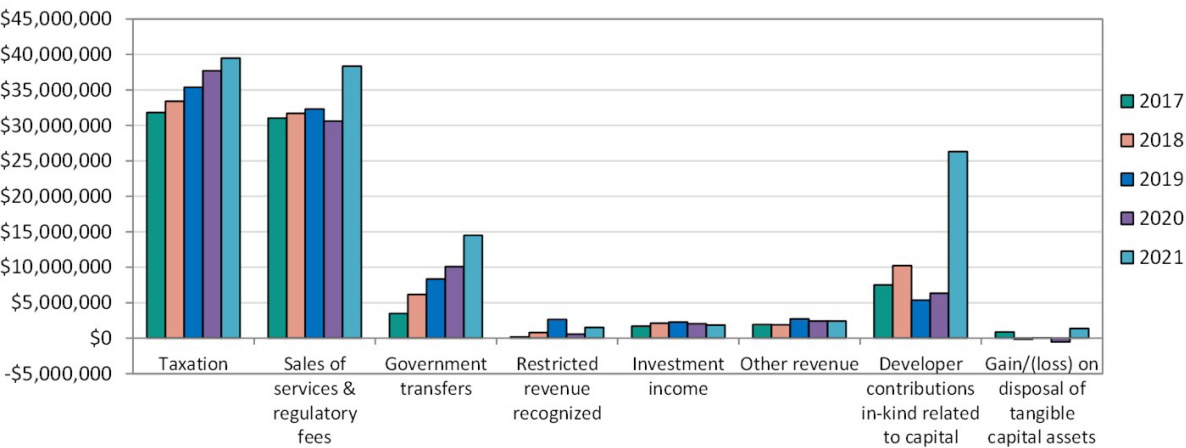
Revenues

(Source: Finance Department)

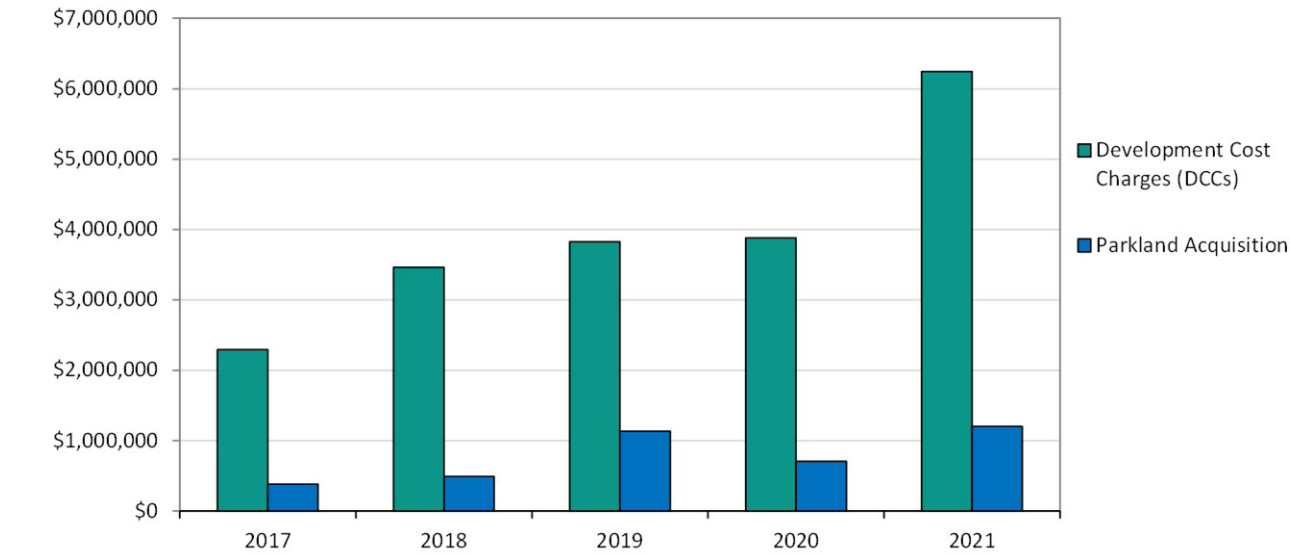
Total Revenues



Revenues by Source



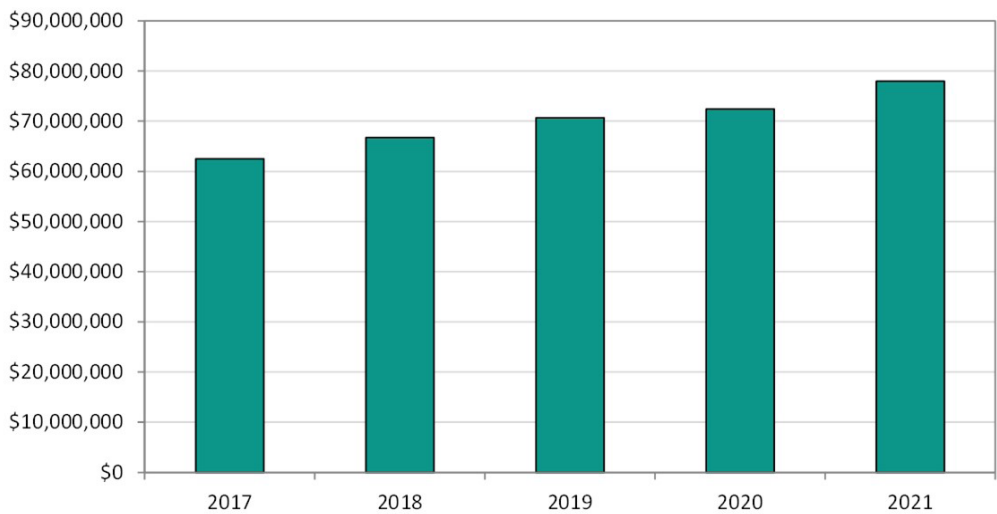
Restricted Revenues Collected



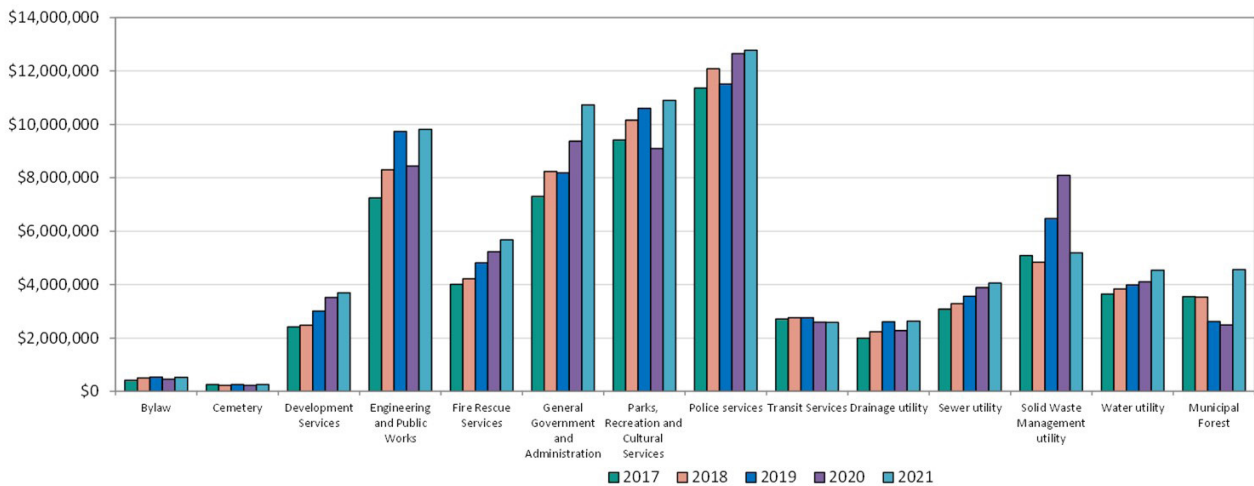
Expenses

(Source: Finance Department)

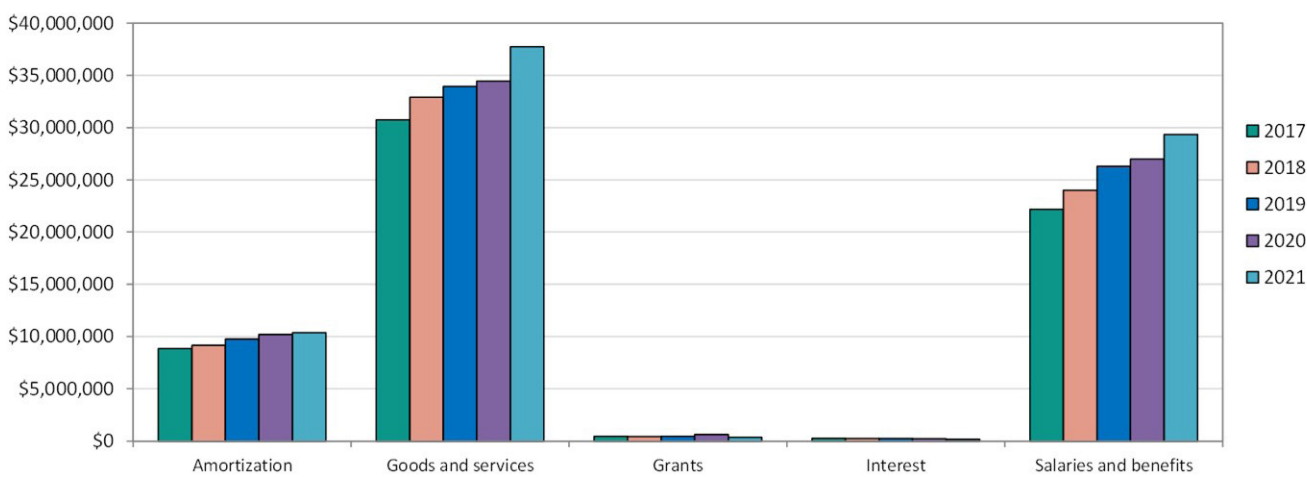
Total Expenses



Expenses by Function



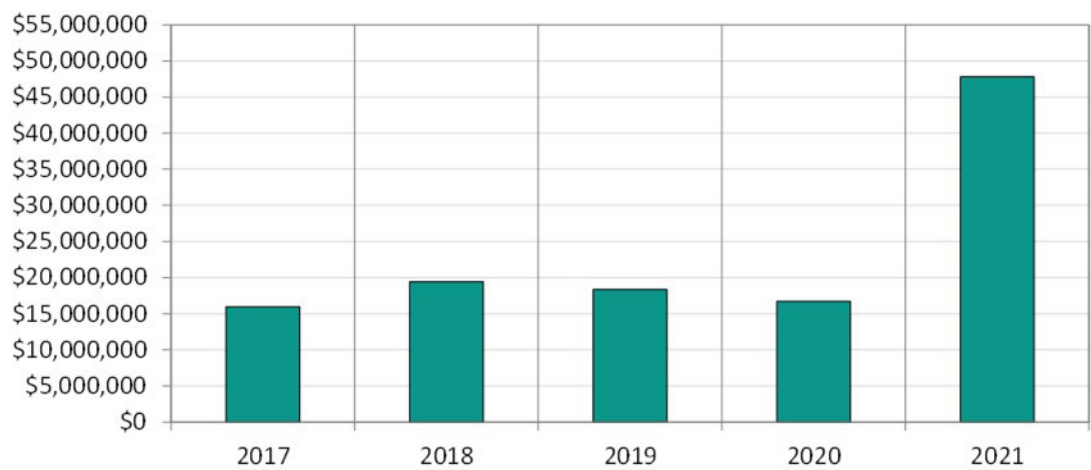
Expenses by Object



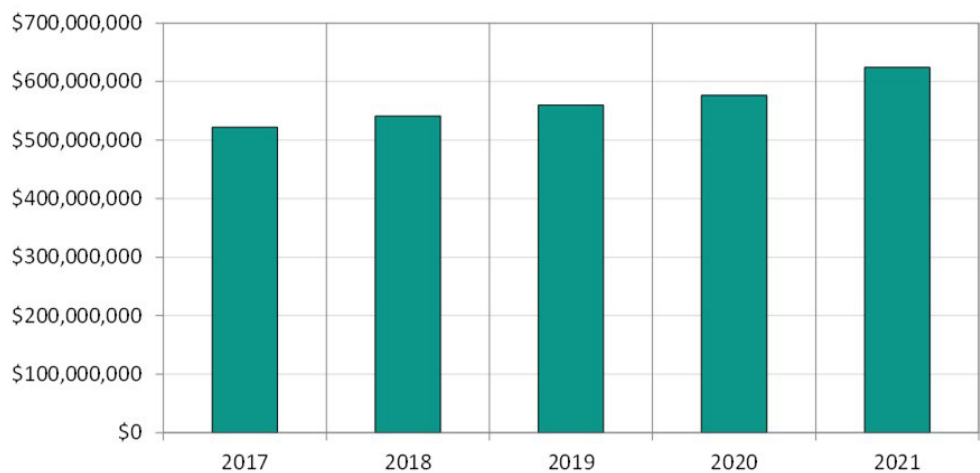
Surplus & Reserves

(Source: Finance Department)

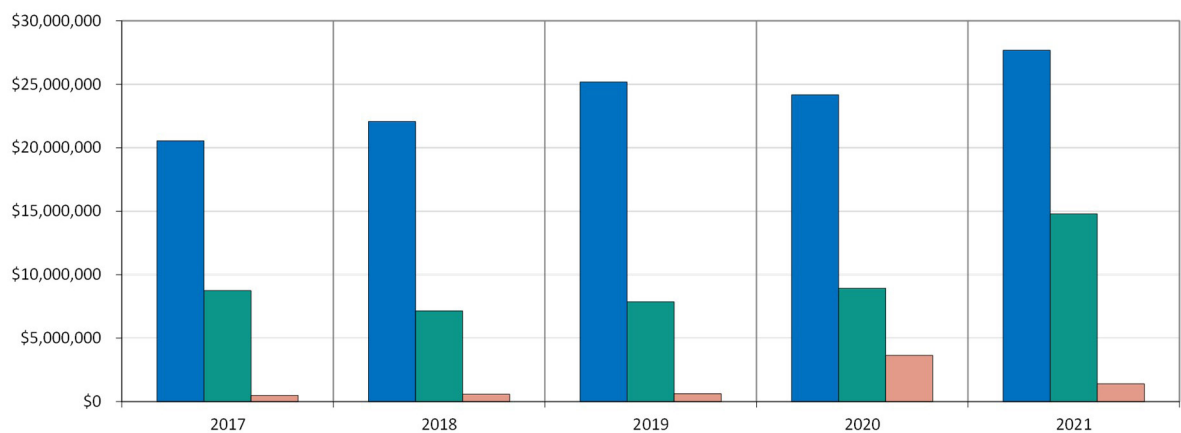
Annual Accounting Surplus



Total Accumulated Surplus



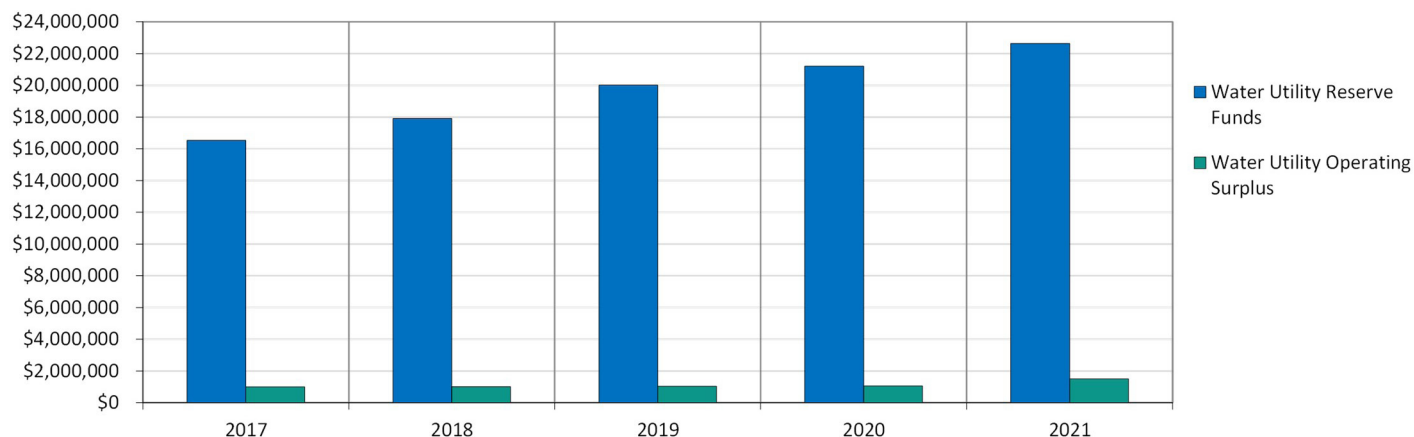
General Reserve Funds & Accumulated Operating Surplus



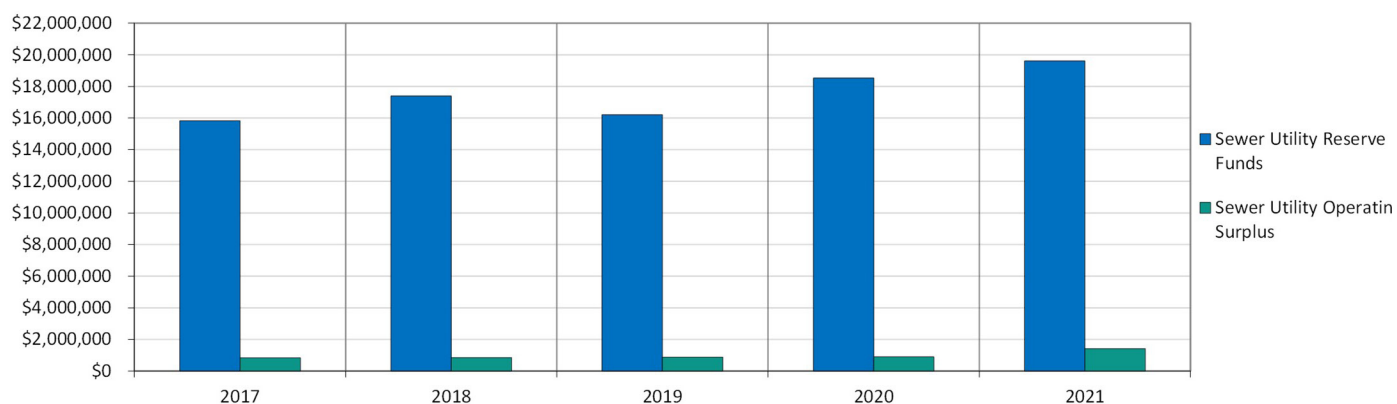
Surplus & Reserves

(Source: Finance Department)

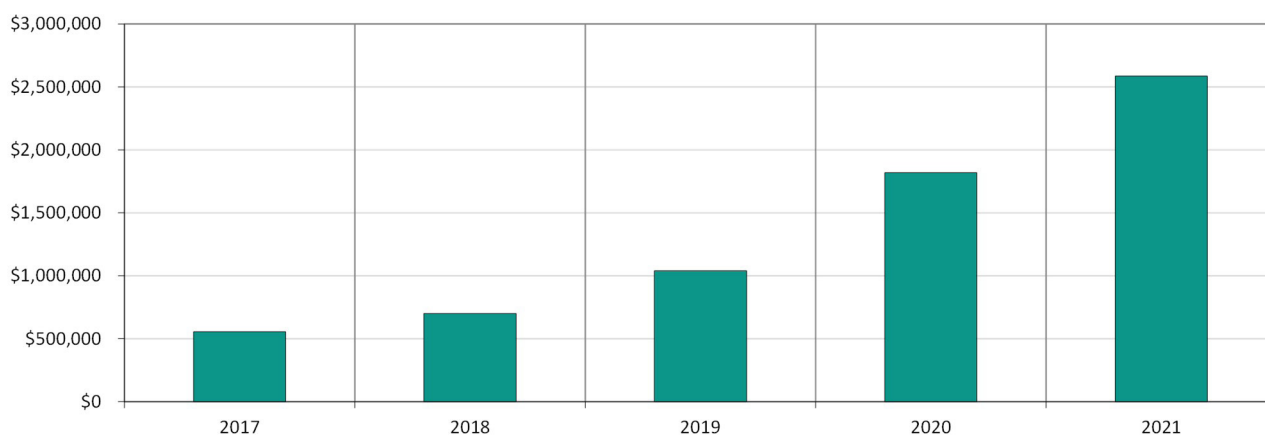
Water Utility Reserve Funds & Accumulated Operating Surplus



Sewer Utility Reserve Funds & Accumulated Operating Surplus



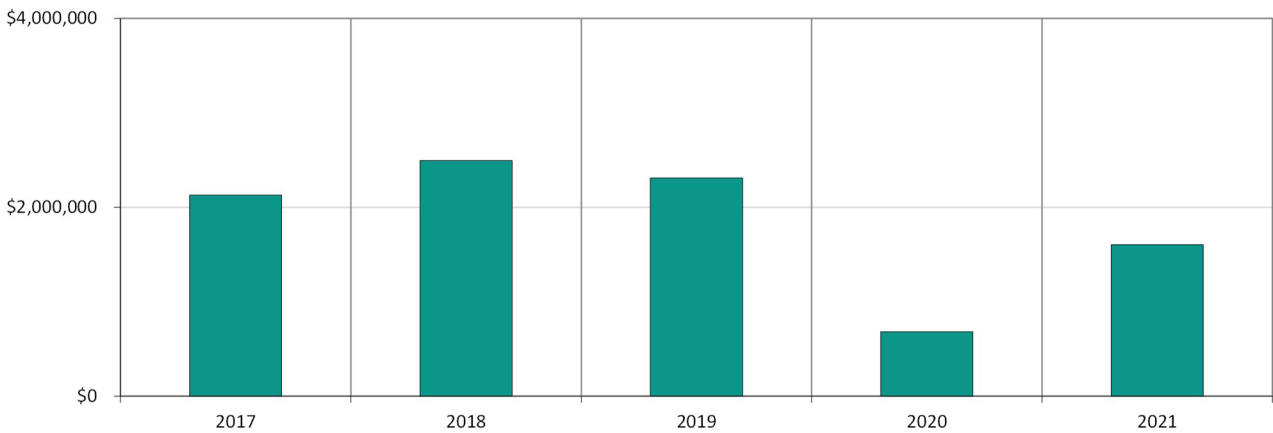
Drainage Utility Reserve Funds



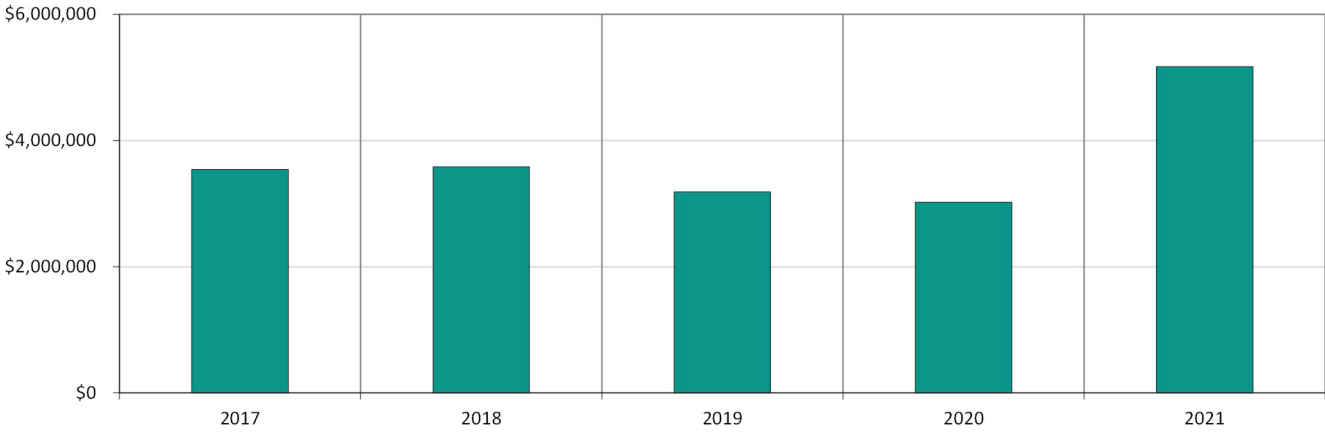
Surplus & Reserves

(Source: Finance Department)

Solid Waste Utility Reserve Funds



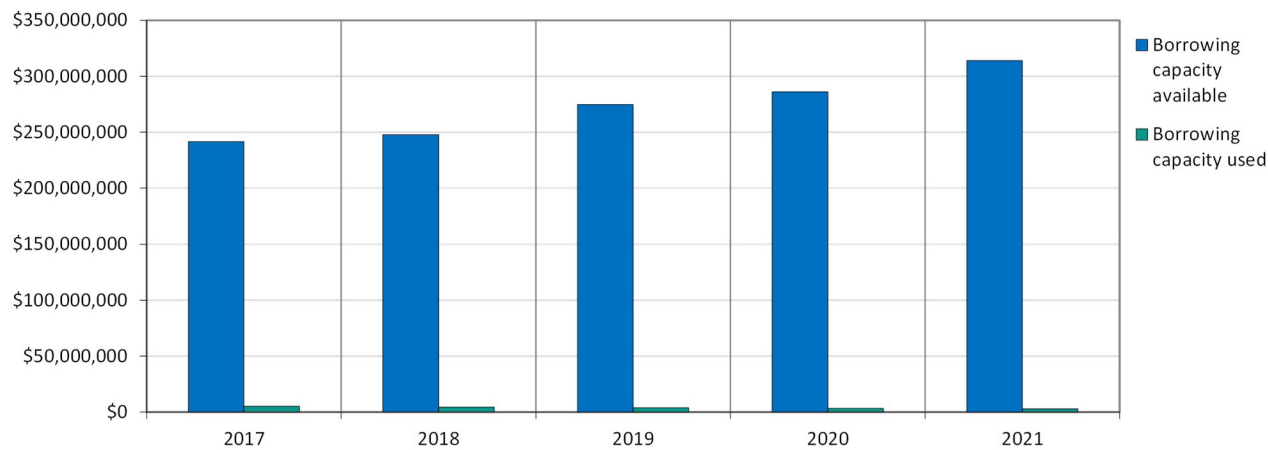
Municipal Forest Reserve Funds



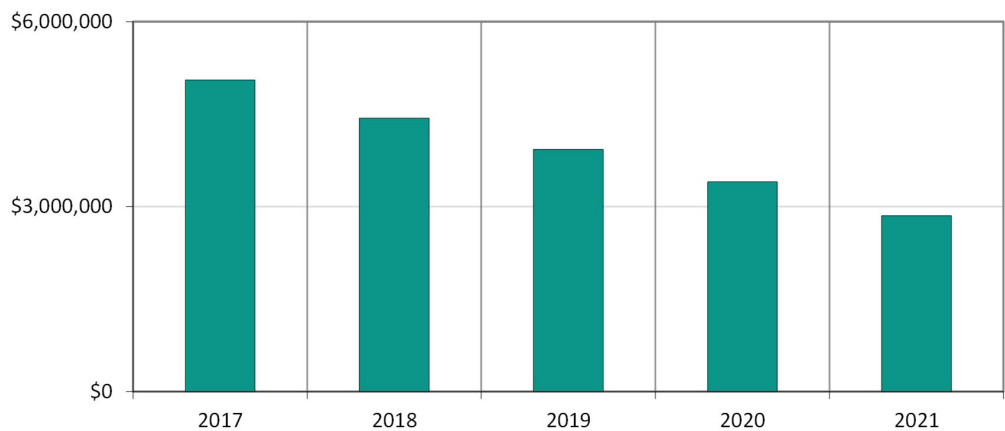
Debt

(Source: Finance Department)

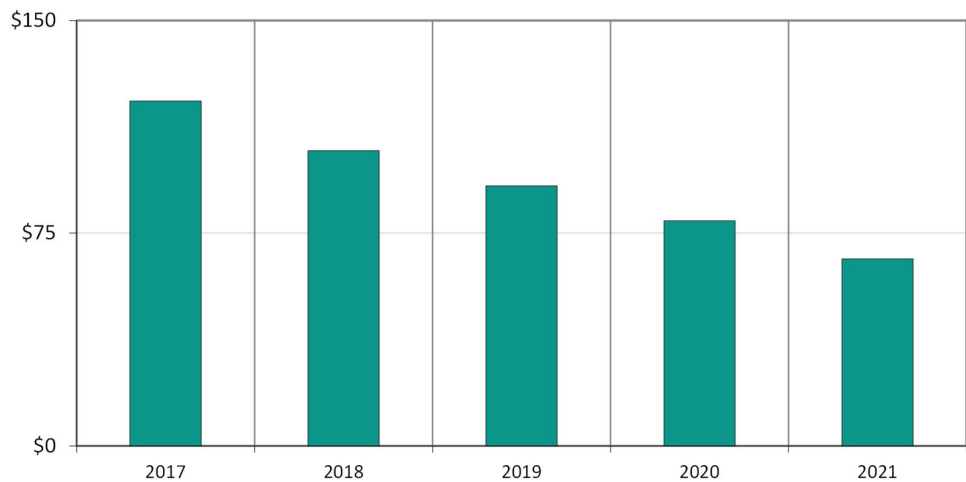
Legislated Borrowing Capacity



Long-Term General Debt Outstanding (supported by property taxes)



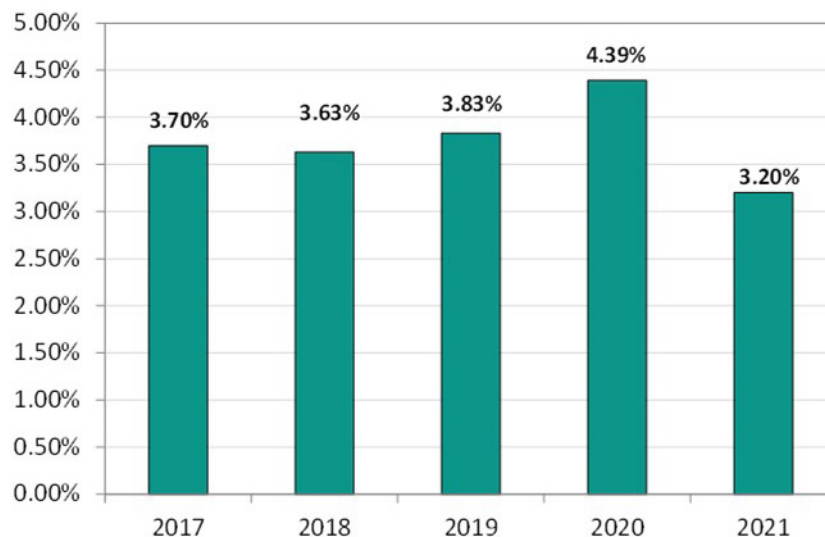
Long-Term General Debt Per Capita (supported by property taxes)



Taxation and Assessment

(Source: BC Assessment & Finance Department)

General Municipal Property Tax Rate Increases



2021 Major Tax Revenue Base

(includes municipal, policing and library taxes)

*BC Hydro	3,628,009	Silver Creek Investments Ltd.	176,298
Mission Valley Shopping Centre	1,195,631	Hatzic Ridge Holdings Inc.	176,191
*Correction Services Canada	591,253	Mamele'awt Qweesome Housing	171,314
RMM Mission Property Inc.	544,202	BC Custom Car Association	152,931
Loblaw Properties West Inc.	482,301	2245781 Ontario Inc.	145,981
Daro Developments Ltd.	472,995	Anayat Holdings Ltd.	140,017
**Fortis BC (Terasen Gas)	433,585	Project Mission Landing Inc.	138,521
Canadian Pacific Railway	349,480	Madison Development Corp.	135,884
Mission City Holdings Ltd.	321,714	Baljinder Gill	134,640
Lonsdale Mews Ltd	304,703	JNJ J Enterprises Ltd.	132,934
493989 BC Ltd.	288,109	Lok'N'Store Ltd	131,448
Mission Western Developments	255,268	460112 BC Ltd.	130,722
1018532 BC Ltd	245,526	LLRC Investments Ltd.	120,813
Storagevault Canada Inc.	225,988	Atlanta Carpets Inc.	114,607
0938481 BC Ltd.	210,358	Mission Ridge Holdings Inc.	112,333
BC Frozen Foods Ltd.	208,921	B Thomas Holdings Ltd	111,395
Snowcat Property Holdings Ltd.	202,579	Solterra Development	106,861
Canadian Tire Real Estate Ltd.	200,126	Silverdale Lands Title Co 39 LTD	105,036
Enera Enterprise Ltd.	197,032	661843 Alberta Ltd.	104,910
Cressey Development Corp.	191,017	**Telus and Subsidiaries	96,207
Jayberg Enterprises Ltd.	183,134	TOTAL	<u>\$13,370,976</u>

*Includes grants in lieu, and

**Includes 1% utility taxes.

Does not include special levies, utilities, and taxes levied by other taxing authorities.

Taxation and Assessment

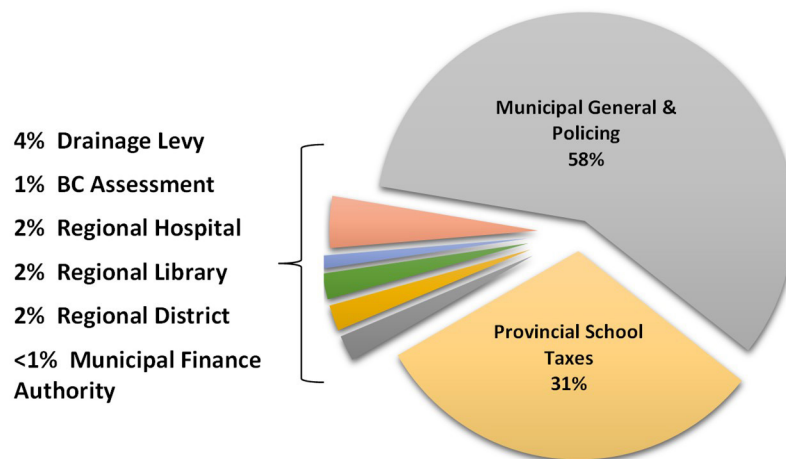
(Source: BC Assessment & Finance Department)

Property Tax Collections

	2017	2018	2019	2020	2021
Total Current Taxes Levied ⁽¹⁾	\$52,449,729	\$55,082,372	\$57,326,748	\$57,854,110	\$63,393,967
Current Taxes Collected	50,548,373	53,158,641	55,098,190	\$55,487,502	\$61,291,465
Total Taxes Collected by Municipal Services (including Policing)	31,535,837	33,600,246	33,301,226	33,873,942	\$35,671,943
Current Taxes Outstanding at December 31 st	1,901,356	1,923,731	2,228,558	2,366,608	\$2,102,501
Percentage (%) of Current Taxes Collected			96.10%	96%	97%

¹Includes residential flat rate utilities, collections for other authorities, and penalties; excludes grants in lieu of tax and interest

2021 Taxes Collected for all Taxing Authorities



Property Assessments

(Source: BC Assessment Revised Roll Totals)

Assessment Class	2017	2018	2019	2020	2021
Residential	\$6,656,887,913	\$8,072,150,648	\$9,232,156,574	\$8,580,625,950	\$9,510,425,447
Utilities	6,099,055	6,515,185	\$6,912,825	\$7,420,315	\$7,858,075
Light Industry	79,715,300	96,214,600	115,196,700	\$128,623,400	\$155,876,000
Business/Other	505,455,761	556,869,802	604,960,682	\$651,263,217	\$708,616,711
Managed Forest	133,600	114,700	127,300	\$127,300	\$127,300
Recreational /Non-Profit	13,740,000	15,670,000	16,308,000	\$16,770,000	\$19,858,000
Farm	3,002,155	3,037,058	3,047,082	\$3,048,633	\$3,040,163
TOTAL	\$7,265,033,784	\$8,750,571,993	\$9,978,709,163	\$9,387,878,815	\$10,433,597,596

2021 Permissive Tax Exemptions

(Source: BC Assessment & Finance Department)

A permissive tax exemption is a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, cultural) and delivering services economically.

OWNER/OCCUPIER	USE/PURPOSE	MUNICIPAL EXEMPTION	NON MUNICIPAL EXEMPTION	FULL EXEMPTION
All Saints Anglican Church & Manse	Spiritual support & programs	\$1,591	\$518	\$2,108
Bethal Pentacostal Assembly	Spiritual support & programs	\$14,315	\$4,661	\$18,976
Christian Missionary Alliance Church	Spiritual support & programs	\$12,651	\$4,119	\$16,770
Communitas Supportive Care Society	Mental Health support programs	\$2,995	\$1,492	\$4,487
Ducks Unlimited	Wetlands / education programs	\$5,389	\$2,685	\$8,074
Foursquare Gospel Church	Spiritual support & programs	\$5,522	\$1,798	\$7,320
Fraser House Society**	Addiction counselling, education	\$2,857	\$1,423	\$4,280
Greek Orthodox Church	Spiritual support & programs	\$4,095	\$1,333	\$5,428
Mennonite Church of BC	Spiritual support & programs	\$14,419	\$4,695	\$19,114
Mission Arts Council	Art gallery and programs	\$13,151	\$5,030	\$18,181
Mission Association for Community Living	Staffed adult group homes	\$12,685	\$6,319	\$19,004
Mission Association for Seniors' Housing	Senior's housing/assisted living	\$25,854	\$12,880	\$38,735
Mission Community Services Society	Community support services	\$33,651	\$13,337	\$46,988
Mission Daycare Society (Heritage Park Child Care Centre)	Daycare centre	\$25,649	\$12,778	\$38,427
Mission District Historical Society**	Mission Museum - 1907 building	\$4,700	\$1,584	\$6,284
Mission Elks Lodge #30	Community rental & programs	\$3,503	\$1,141	\$4,644
Mission Evangelical Free Church	Spiritual support & programs	\$3,368	\$1,097	\$4,465
Mission Friendship Centre Society	Cultural programs	\$10,562	\$3,439	\$14,001
Mission Gur Sikh Society	Spiritual support & programs	\$51,129	\$16,647	\$67,777
Mission Hospice Society	Administration & grief support	\$2,111	\$1,052	\$3,163
Mission Horse Club**	Recreational programs	\$6,113	\$2,007	\$8,119
Mission Regional Chamber of Commerce**	Administration Office	\$2,663	\$1,019	\$3,682
Mission Zion Christian Fellowship	Spiritual support & programs	\$2,811	\$915	\$3,726
Mt. Calvary Lutheran Church	Spiritual support & programs	\$10,447	\$3,402	\$13,849
New Horizons Lawn Bowling Association**	Recreational facility & programs	\$7,051	\$2,314	\$9,365
North Valley Baptist Church	Spiritual support & programs	\$25,962	\$8,453	\$34,416
Northview Community Church	Spiritual support & programs	\$8,948	\$2,914	\$11,862
Pleasantview Housing Society	Senior's affordable housing	\$6,315	\$3,146	\$9,461
Royal Canadian Legion Branch #57	Recreational facilities & programs	\$7,215	\$2,349	\$9,565
SARA for Women	Support programs & facilities	\$17,789	\$7,749	\$25,538
Seventh Day Adventist Church	Spiritual support & programs	\$3,155	\$1,027	\$4,182
Silverdale Community Centre	Community programs / Preserving heritage & culture	\$11,035	\$4,231	\$15,266
St. Clare's Monastery	Spiritual support & programs	\$13,329	\$4,340	\$17,669
St Joseph's Catholic Church	Spiritual support & programs	\$14,109	\$4,594	\$18,702
St. Paul's Presbyterian Church	Spiritual programs	\$35,950	\$11,705	\$47,656
Steelhead Community Association**	Recreational facilities & programs	\$2,651	\$1,014	\$3,666
Sto:Lo Heritage Trust Society	Preserving heritage & culture	\$29,389	\$11,800	\$41,189
The Mel Jr & Marty Zajac Foundation	Special needs camp	\$54,524	\$23,448	\$77,973
Trustee of Mission Congregation of Jehovah's Witnesses	Spiritual support & programs	\$6,644	\$2,163	\$8,807
Union Gospel Mission	Substance disorders support	\$1,929	\$961	\$2,889
Valley Christian School	Christian based education	\$2,245	\$731	\$2,976
West Heights Gospel Chapel	Spiritual support & programs	\$4,144	\$1,349	\$5,493
TOTALS		\$524,617	\$199,660	\$724,277

** Denotes property owned by the City of Mission

Does not include statutory tax exemptions provided to church property via legislation

Municipally Funded Community Grants

(Source: Corporate Administration)

The Municipally Funded Grants Program assists local not-for-profit incorporated organizations and community groups with delivery of services to the community that otherwise would likely be offered by the City, and events and services that facilitate the arts, cultural, recreational or social services functions.

Community Enhancement Grants assist organizations in the provision of local community focused activities. The grants are awarded to Mission-based community groups in the fields of arts, cultural, recreational or social services. Community Event Grants support recurring events that Council has pre-determined provide a significant benefit to the broader community and are open to all members of the public without charge.

Fee-for-Service grants primarily support a service or program that otherwise would likely be offered by the City. A select committee reviews the Community Event and Community Enhancement applications and prepares a report with recommendations to Mayor and Council who consider the requests and make the final decision. A staff committee reviews the Fee for Service applications and makes recommendations to Council.

2021 Community Enhancement Grants	
Name of Organization	Grant Amount
Greater Vancouver Youth Unlimited	\$6,000
Mission Alano Club	10,000
Mission Artists Association	1,000
Mission City Farmers Market Society	3,500
Mission Health Care Auxiliary Society	5,000
Mission Hospice Society	5,000
Opening Nite Theatre Society	10,000
Optimist Club of Mission	2,500
Silverdale Community Centre	10,000
Special Olympics BC - Mission	3,000
Steelhead Community Association	5,000
Valley Singers	500
TOTAL	\$61,500

2021 Community Events Grants	
Name of Organization	Grant Amount
Mission Downtown Business Association (MissionFest)	\$3,500
Royal Canadian Legion Branch 57 (Remembrance Day)	5,000
Stave Falls Community Association (Stave Falls Family & Friends Celebrations)	1,000
TOTAL	\$9,500
*Due to COVID-19 restrictions, a number of annual events were not held in 2021	

2021 Fee-For-Service Grants	
Name of Organization	Grant Amount
Fraser Valley Humane Society	\$26,724
Greater Vancouver Youth Unlimited (MY House)	24,174
Lifetime Learning Centre Society	9,446
Mission Environmental Stewardship Society	35,700
Mission Arts Council	27,540
Mission Association for Seniors' Housing	3,060
Mission District Historical Society	78,540
Mission Search and Rescue	4,832
TOTAL	\$210,016



Canada Community-Building Fund

The Canada Community-Building Fund (previously known as Gas Tax) is provided annually to municipalities across Canada to support local infrastructure priorities. In 2021 the City of Mission received \$3,457,456, and funds are allocated based on the infrastructure needs of the community.

Current Projects	Project Start Date	Funds Spent in 2021	Total Spent on Project
Sidewalks and walkways	January 2014	\$410,597	\$1,134,377
Pavement Program	February 2014	\$500,000	\$9,543,094
Asset Management System	December 2016	\$11,090	\$85,633
	Totals	\$921,687	\$10,763,104

Land Sold and Purchased in 2021

Throughout any given year the City of Mission may sell City owned property and/or purchase privately owned property. Listed below are the details of the three sales and seven purchases that transpired in 2021.

Roll Number	Address	Description	Sold/Purchased
581 846 000	9541 Woodward Street	Land and building	Sold
	View Street Laneway	Land - laneway	Sold
	Oak Street Laneway	Land - laneway	Sold
612 197 002	Wiebe Street	Dedicated Parkland	Purchased
621 343 002	Cedar Street	Dedicated Parkland	Purchased
621 343 003	Cedar Street	Dedicated Parkland	Purchased
680 984 066	Silverdale Creek Parkway	Dedicated Parkland	Purchased
680 984 067	31538 McReath Street	Dedicated Parkland	Purchased
680 984 068	31538 Montgomery Place	Dedicated Parkland	Purchased
702 166 100	Tunbridge Avenue	Dedicated Parkland	Purchased

Miscellaneous

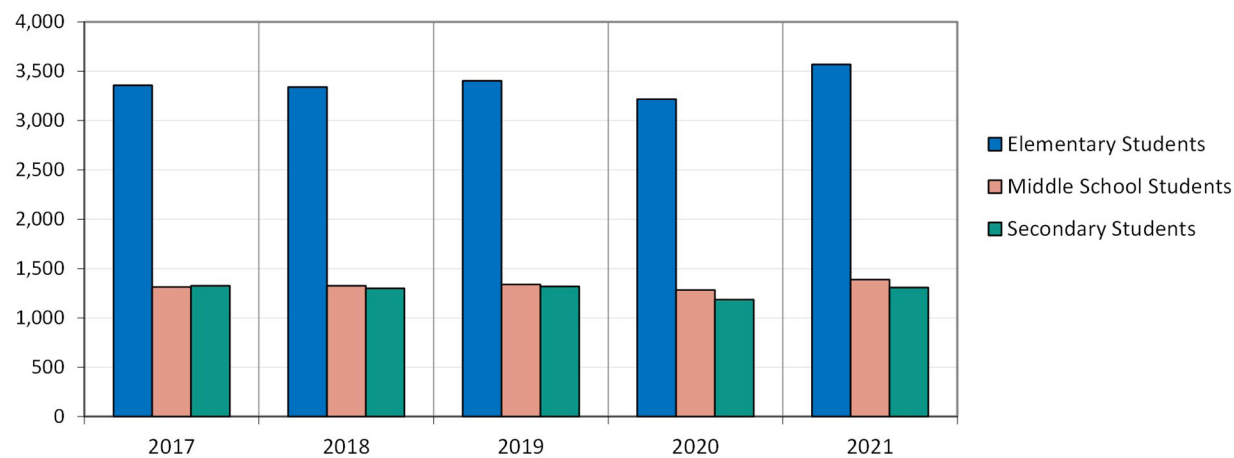
(Source: Various Departments of the City of Mission and BC Stats)

	2017	2018	2019	2020	2021
Voters on Voter's List	24,798	27,383	27,383	29,262	29,263
Municipal Employees (Full-Time Employees)	269	289	294	282	289
Number of City Website visits	421,000	427,000	432,000	891,852	559,000
Number of Social Media Followers	9,951	10,185	11,456	14,789	17,882
Number of Tax Notices mailed out	14,400	14,600	14,856	15,000	15,284
Number of Development Applications	61	115	194	183	309
Number of Single-Family Lots Created	144	188	188	91	103
Number of Filming Permits Issued	22	16	26	21	25
Number of Leisure Centre Pool Visits	202,166	210,750	210,966	49,052	86,963
Number of Leisure Centre Fitness Room Visits	83,511	80,358	92,558	22,708	12,947
Number of Youth Lounge Visits	5,717	8,062	6,118	1,314	1,134
Number of Paid On-Call Fire Fighters	72	67	92	92	70
Number of Response Calls	2,858	2,442	2,457	2,220	3,193
Number of Municipal Fire Hydrants	1,077	1,087	1,092	1,103	1,108
Number of Residential Water Meters	1,217	1,348	1,476	1,758	1,884
Number of Industrial/Commercial/Institutional (ICI) Water Meters	16	423	428	428	469
Total Paved Roads (kms)	295	297	297	297	313
Total Sanitary Sewer Pipes (kms)	157	158	158	161	162
Total Water Pipes (kms)	196	197	197	197	199
Total Storm Sewer Pipes (kms)	155	156	156	156	156
Household Hazardous Waste Day (tonnes)	5.9	6.0	5.9	2.7	5.2
Household Hazardous Waste Day (number of residents participating)	181	129	117	121	179
Compost Diversion (tonnes) (curbside food & yard waste & landfill green waste)	4,814	7,415	4,995	2,896	6,263
Compost Give-Away (tonnes)	305	155	123	177	229
Compost Give-Away (number of residents participating)	280	694	539	754	1,001
Curbside Garbage (tonnes)	1,689	2,798	2,921	2,807	3,283
Curbside, Landfill, Recycling Centre Recyclables (tonnes)	1,872	2,192	2,259+	2,993	1,568
Number of Seedlings Planted (per year)	58,000	64,800	64,800	44,980	44,980
Area of Manual Brushing (hectares)	53.0	46.8	51.9	34.9	34.9

*Some statistics are much lower than previous years due to COVID-19 restrictions, closures, and protocols

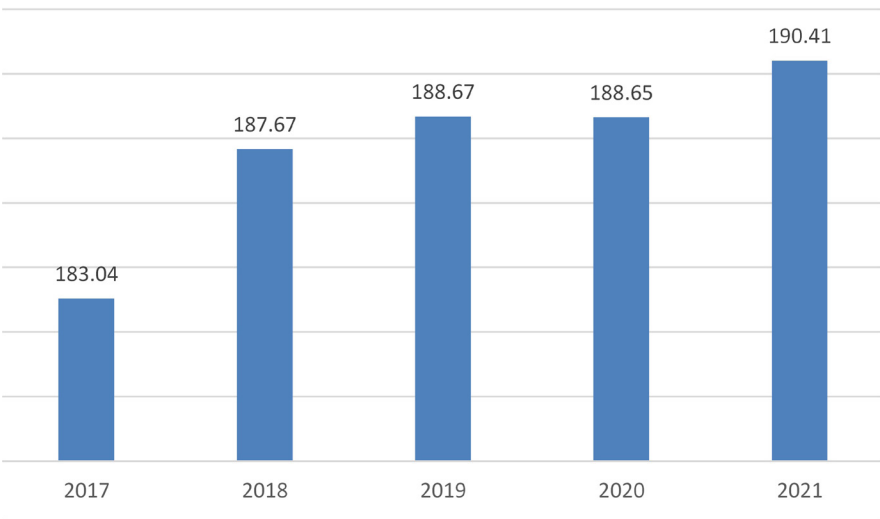
School Enrolment

(Source: School District #75)



Population Density per Square Kilometre

(Source: BC Stats Population Estimates)



Population Dynamics

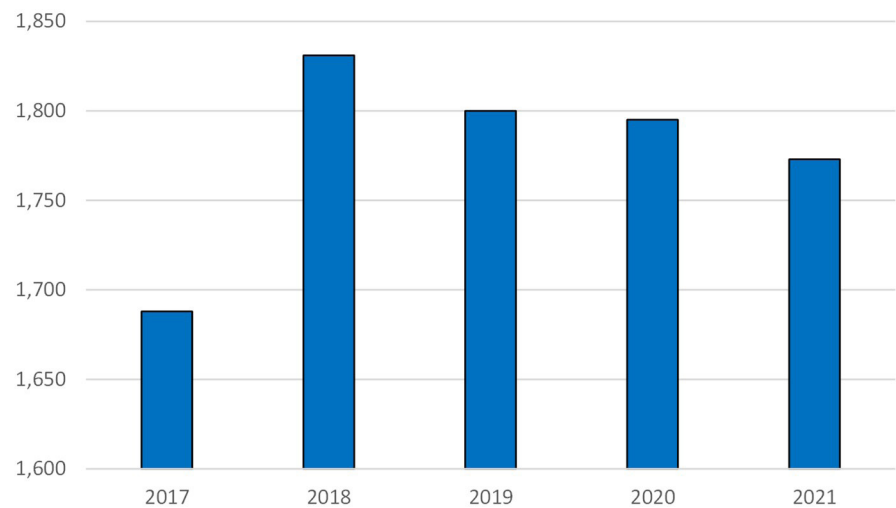
(Source: 2021 Canada Census)

- In 2021, 7,810 children aged 0 to 14 were enumerated in Mission, respectively 18.8% of the total population. In comparison, for Canada, the proportion of children was 16.3%.
- The working age population (15 to 64) represented 65.5% of the total population. In comparison, for Canada, the proportion of the population aged 15 to 64 was 64.8%.
- 6,495 persons aged 65 and over were enumerated in Mission, representing respectively 15.6% of the total population. In comparison, for Canada, the proportion of seniors was 19.0%.

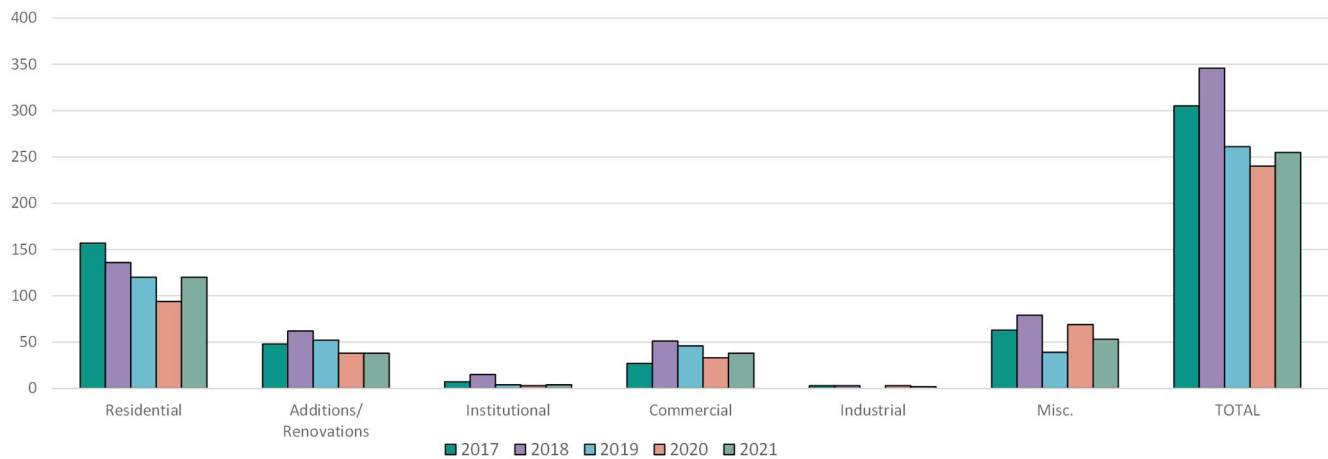
Development

(Source: Development Services Department)

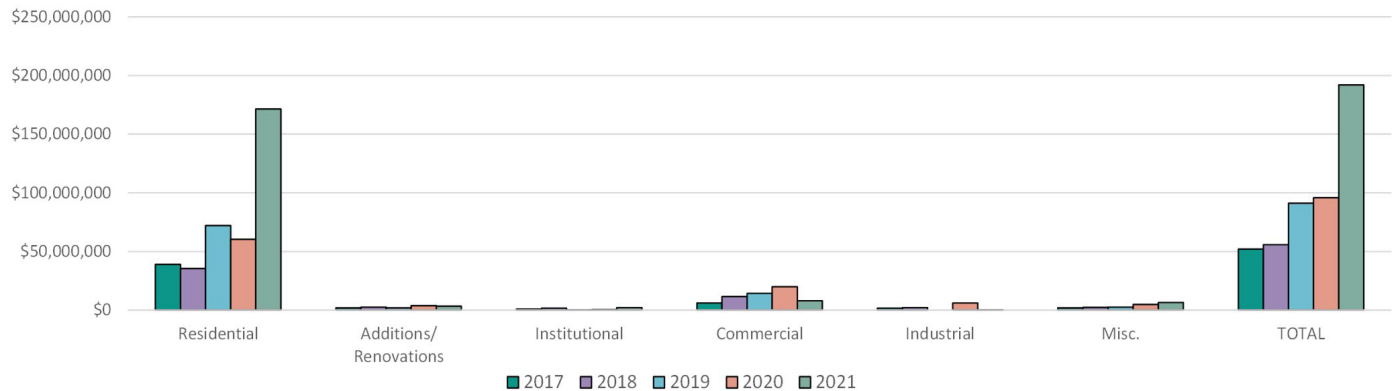
City of Mission Business Licenses Issued



Number of Building Permits Issued



Construction Value of Building Permits Issued



Policing

(Source: RCMP Detachment)

Comparison of Crime Statistics 2020 to 2021 - Mission RCMP

CRIME CATEGORY	2020	2021	% Change 2020-2021
Total Violent Crime	712	693	-3%
Spousal Violence	115	127	10%
Drug Possession	132	60	-55%
Drug Trafficking	84	43	-49%
Shoplifting	194	194	0%
Business B&E	45	59	31%
Residential B&E	57	41	-28%
Other B&E	45	33	-27%
Auto Theft	119	164	38%
Theft from Auto	279	313	12%
Mischief to Property	524	419	-20%
All Other Property Crime	483	549	14%
Total Property Crime	1746	1772	1%

TRAFFIC STATISTICS	2020	2021	% Change 2020-2021
Seatbelt	64	82	28%
Speeding	940	336	-64%
Excess Speeding	109	29	-73%
Use of Electronic Device	115	203	77%
Other	1497	746	-50%
Criminal Cost Impaired	4	3	-25%
24 Hour Prohibition	111	85	-23%
Immediate Roadside Prohibition	203	157	-23%
Fatal Accidents	2	5	150%
Injury Accidents	79	85	8%

POLICE PROTECTION	2020	2021
Police Contract Strength*	52	52
Police Budgeted Strength**	52	52
Police Actual Strength***	52	52
Police to Population Ratio (actual strength)	1/824	1/832
Total Calls for Service (City of Mission Only)	13,311	14,559
*Contract strength = number of police officer positions approved for funding by municipality		
**Budgeted strength = number of police officer positions funded by municipality		
***Actual Strength = number of actual police officer positions utilized. Does not include integrated teams.		
All Crime Statistics are preliminary until verified and published by the Canadian Centre for Justice Statistics		

Glossary of Terms

Amortization:

The process of allocating the cost of a tangible capital asset over the useful life of that asset.

Budget:

A financial plan that sets out all planned revenues and expenditures for the budget period.

Capital Financing:

The funding provided for capital projects through operating budget contributions, reserves, debt, grants from other levels of government, or other sources.

Debt Limit:

The Provincially legislated limit by which a municipality may incur debt (an obligation resulting from the borrowing of money). Debt servicing costs (i.e. principal and interest) may not exceed 25% of the previous year's revenue. Incurring debt beyond these limits requires prior Provincial Government approval.

Development Cost Charges (DCCs):

A fee charged to new developments to pay for the cost of capital infrastructure required as a result of growth.

Fiscal Year:

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is January to December.

Full-time Equivalent (FTE) Positions:

Conversion of full and part-time positions to the decimal equivalent of full-time positions based on full-time hours. For example, an employee who works twenty-six weeks in a year would be equivalent to 0.50 of a full-time position.

Generally Accepted Accounting Principles (GAAP):

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Management Letter:

An auxiliary letter that is produced by the auditor as part of the annual financial statement audit which provides recommendations for improving internal controls and other business practices.

Municipal Finance Authority of BC (MFA):

A provincial organization that provides for marketing, placement, and administration of all municipal debt requirements in British Columbia. This Authority also operates an investment pool on behalf of municipalities.

Permissive Tax Exemptions:

The authority that Council has under the Community Charter to exempt certain charitable or philanthropic organizations from property taxes.

Public Sector Accounting Standards (PSAS):

PSAS are established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and are recognized as GAAP for Canadian Governments. The City prepares its annual financial statements in compliance with both legislation and PSAS.

Regional Water and Sewer Utilities:

The water supply and sewage treatment systems that are jointly owned, governed and administered by the City of Mission and the City of Abbotsford.

Structural Deficit:

The practice of underestimating expenses or overstating revenues when it is more likely that the expenses will be higher or the revenues will be lower, thus creating a budget shortfall.

Surplus:

(Accumulated) Net economic resources; the amount by which all assets, both financial and non-financial exceed all liabilities and indicates that a government has net resources available to provide future services.

(Annual) The difference between annual revenues and expenses. If positive it is referred to as Annual Surplus, if negative, it is an Annual Deficit.

Tangible Capital Assets:

Non-financial assets which have physical substance that are held for use in the production or supply of goods and services, have economic lives extending beyond one year, and are to be used on an ongoing basis.

The City of Mission provides good governance and services to the citizens and businesses of the City while responsibly stewarding the City's financial resources and public assets.

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