



Mackenzie County

BUDGET COUNCIL MEETING AGENDA

NOVEMBER 6, 2018
1:00 P.M.

&

NOVEMBER 7, 2018
10:00 A.M.

COUNCIL CHAMBERS
FORT VERMILION, AB

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Tuesday, November 6, 2018
1:00 p.m.**

**Wednesday, November 7, 2018
10:00 a.m.**

**Fort Vermilion Council Chambers
Fort Vermilion, Alberta**

AGENDA

				Page
CALL TO ORDER:	1.	a)	Call to Order	
AGENDA:	2.	a)	Adoption of Agenda	
ADOPTION OF PREVIOUS MINUTES:	3.	a)	None	
DELEGATIONS:	4.	a)	Presentations by Not for Profit Organizations (November 6)	67
COUNCIL COMMITTEE REPORTS:	5.	a)	None	
GENERAL REPORTS:	6.	a)	None	
TENDERS:	7.	a)	None	
PUBLIC HEARINGS:	8.	a)	None	
ADMINISTRATION:	9.	a)	None	
AGRICULTURE SERVICES:	10.	a)	None	

COMMUNITY SERVICES:	11.	a)	None	
FINANCE:	12.	a)	Draft 2019 Budget	1
		b)	Town of High Level 2019 Capital Funding Request	59
		c)	Review of Organizational Chart	77
		d)	Budget Meeting Dates: - November 29, 2018 - December 12, 2018 - December 13, 2018 - December 19, 2018 - cancel	
OPERATIONS:	13.	a)	None	
PLANNING & DEVELOPMENT:	14.	a)	None	
UTILITIES:	15.	a)	None	
INFORMATION / CORRESPONDENCE:	16.	a)	Information/Correspondence	
CLOSED MEETING:			<i>Freedom of Information and Protection of Privacy Act Division 2, Part 1 Exceptions to Disclosure</i>	
	17.	a)	Buffalo Head Drainage Ditch Project	
NOTICE OF MOTION:	18.	a)	None	
NEXT MEETING DATES:	19.	a)	Regular Council Meeting November 13, 2018 10:00 a.m. Fort Vermilion Council Chambers	
ADJOURNMENT:	20.	a)	Adjournment	

BUDGET 2019



Mackenzie County

Prepared by

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INTRODUCTION

We are pleased to present the 2019 Operating and Capital Budgets on behalf of the residents and businesses of the Mackenzie County. The budget is intended to serve as a policy document, financial plan, operations guide, and a communications device. Within the following pages is information regarding the County's Operating and Capital Budgets. In addition to the financial overviews, the budget document incorporates information on our community, financial policies, departmental business plans and much more. We hope you find it informative.

Our Vision is...

An enhanced quality of life, choices in community opportunities and healthy economic climate.

Our Mission is...

Through the effective use of resources, provide a reasonable and equitable level of service and endeavor to create a sustainable economic climate.

Our Organizational Values are...

Efficient, fiscally responsible organization that is sincere and approachable, treats people with respect and maintains a high degree of integrity.



BUDGET PHILOSOPHY - Vision and values

Mackenzie County takes the management and stewardship of public funds seriously. For several years, the County's rigorous budgetary process has focused on containing costs and implementing best practices with the goal of demonstrating leadership in financial management. The 2019 Budget continues to build on these core values, prudent processes and successful business practices. The achievement of this vision and values has been a challenge given years of Provincial and Federal fiscal retrenchment.

The guiding principles in the preparation of this budget may be summarized as follows:

- Maintain existing service levels
- Improve customer service
- Keep tax rates competitive
- Incorporate a proactive infrastructure renewal plan
- Identify and incorporate efficiencies
- Ensure rates and fees for services are appropriate

COUNCIL DIRECTION

Municipal Council is the governing and legislative body for the Mackenzie County, and their involvement in the budget process includes providing input and direction in the following ways:

- Establishing strategic statements such as visions and values
- Outlining Council priorities
- Providing direction to staff
- Through by-laws, financial policies, land use plans, master plans and long-term development and service plans and statements

Council is also responsible for the review and approval of the recommended operating and capital budgets.

INTRODUCTION

BROADER PUBLIC INPUT

Mackenzie County is constantly reviewing and maintaining a variety of different studies and plans which guide the future direction of the County. They include:

- Land Use Studies
- Roads Needs Assessment
- Planning Documents (Updates)
- Asset Management and Condition Studies
- Water and Wastewater Studies and Long Term Financial Plan

Each of these initiatives was used to guide the 2019 budgeting process, and taken into consideration during all strategic planning and budget planning processes.

BUDGET GUIDELINES AND PROCESS

Operating and Capital Budgets Approach and Guidelines

Through the operating and capital budgets, Council decides on the municipality's priorities for the upcoming years by setting aside funds for each program or service. This important financial plan provides guidelines and directives to staff for the allocation of resources and the provision of services and infrastructure. The budget also determines the total amount of taxes to be levied to residents and businesses of the community for the budget year. The operating budget is a key tool used to achieve the municipality's priorities. It allocates financial resources among departments as a means to implement business plans and achieve strategic goals. It is also the financial tool to deliver services and programs to the community and implement changes in existing service levels. The operating budget is always a balancing act between cost saving and delivering a wide range of services.

Annually, the operating and capital budgets are prepared. Input and direction are provided by Council and administration. Underlying assumptions used to determine the operating and capital budgets and forecasts are reviewed, analyzed and updated with the most current and relevant information available. This information is discussed and reviewed with Council. The budget is then presented to Council for review and deliberation. Following that, recommendations are presented to Council for final approval. Staff have prepared the 2019 budgets following the guidelines outlined in this report. As in previous years, the budget document will include a list of recommended options that Council may consider. In addition Council will consider other items which have not been incorporated into this document (Council referrals, community requests, staff reports) mainly due to timing issues.



INTRODUCTION

GUIDELINES DESIGNED TO PROVIDE THE LOWEST POSSIBLE TAX INCREASE

The budget will follow a rigorous budgetary process focused on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management. The 2019 budget guidelines will continue to build on those core values, prudent processes and successful business practices. Council and the management of Mackenzie County has always taken the management and stewardship of public funds very seriously. This will be accomplished in 2019 by placing greater emphasis on the following actions:

- Holding expenditures at 2018 levels unless cost pressures are documented
- Strict process evaluated funding requests
- Thorough multi-layered review process
- Adjusting User Fees to targeted recovery level

Under these guidelines, departments will only be permitted to include very specific increases, typically related to predetermined agreements, contracts or Council approvals. There will be no across the board increase for inflation. The objectives of the guidelines are to provide the lowest possible tax increase while maintaining our service levels.

BUDGET REVIEW PROCESS

Operating and Capital Budgets Undergo Multiple Layers of Review

Micro Level to Macro Level Reviews & Evaluation

Departmental Review – Operating and Capital budget submissions are prepared by the respective department and are reviewed and approved by the Department Head before final submission.

Budgeting Department Review – Administration in cooperation with the relevant Department Head will review and analyze the operating and capital submissions for adherence to the guidelines. Once all

submissions are received, budgets are consolidated, a corporate review/analysis is conducted and the results are presented to the Management Team.

Management Team Review - The next step in the process is to present the draft operating and capital budgets to the Management Team for review and recommendation. The Management Team is comprised of a representative from all operating areas of the County. During this time, Management assesses the operating and capital budget issues, prioritizes requests.

Council Review – The budget is reviewed by Council. After considerable review and multiple requests for additional information, Council may refer the budgets back to Administration for further consideration, amend the proposal budget or make recommendations for approval. All members of Council will review and vote on the recommended operating and capital budgets.



INTRODUCTION

BUDGET PROCESS TIMELINE

Operating and Capital Budgets Deliberation Schedule

Date	Action Required
September thru October 2018	Long Term Financial Plan Meeting Departments discuss respective <i>2019 Departmental Overview</i> identifying cross departmental initiatives. Budget templates and guidelines established and reviewed by management.
October 2018	Departments prepare and submit respective <i>2019 Capital and Draft Operating Budgets</i> .
October 2018	Capital Priority Setting meeting(s) held with the Management Team.
Late October 2018	Proposed budgets (operating and capital) consolidated and finalized.
November 2018	<i>"Proposed 2019 Operating and Capital Budgets"</i> are printed and distributed.
November 6 th 7 th and 29 th December 12 th and 13 th , 2018	Council budget deliberations.
Early 2019	Council approves the 2019 Recommended Operating and Capital Budgets and sets tax rate.

ORGANIZATION OF THE BUDGET BOOK

This budget document includes an Executive Summary Section, which provides an overview of the proposed 2019 Operating and Capital Budgets. The items included in the "Base" Operating Budget are detailed as well as the "New / Amended Service Initiative" proposals, which will be reviewed as part of the operating budget deliberations.

The 2019 Operating Budget is then presented in summary format by department. Expenditures by department, revenues by department, and net operating budget by department are provided separately. These summaries are followed by each department's detailed budget.

Each Departmental Section is organized as follows:

- Department Introduction or Description
- Departmental Mission Statement (where applicable);
- Departmental Summary Budget – provides budget details by expenditure type (salaries, materials, services, etc.) and by service area (e.g. Administration, Fire, Planning, Public Works, etc.)
- Other supplementary information (if applicable)

EXECUTIVE SUMMARY

2019 OPERATING BUDGET HIGHLIGHTS – MEETING YOUR NEEDS

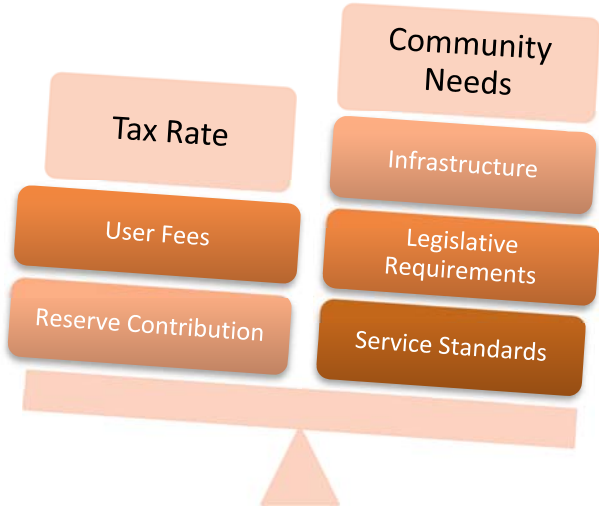
Mackenzie County’s track record of fiscal responsibility and providing value for the property tax dollar is once again reflected in the proposed 2019 Operating and Capital Budgets.

Overall the County’s taxation expenditures are proposed at \$33,323,174 which is an decrease of \$3,226,766 compared to the 2018 budget. The overall revenues of the County are \$32,231,778 which is an decrease of \$4,317,458 compared to 2018. These shifts are mainly due to one-time expenditures (i.e. gravel crushing, etc.) funded from reserve draws or other grants not recurring in 2019.

The combined increase in the tax supported budget will require additional funding of \$1,090,692 if approved without adjustments.

The County continues to be affected by many factors that put upward pressure on the budget. These include inflation, lack of provincial/federal funding, escalating infrastructure renewal and maintenance costs, changing legislative requirements and fuel/electrical utility cost pressures.

Provincial & Federal Fiscal Retrenchment & Impacts



The following are examples of additional challenges the County has managed as a direct result of fiscal retrenchment and policy impacts of the upper tier governments:

- Provincial Municipal Sustainability Initiative funding for operating funding has been reduced by \$124,634 since 2010
- The province has eliminated the requirement for social housing to pay property taxes.
- The impact of the Carbon Tax has required an additional expenditure of approximately \$122,000 by the County on the goods (fuel, utilities, etc.) required for service delivery.
- The total funds received under the Federal Gas Tax Rebate program have remained relatively flat while Federal receipts have increased significantly.
- Imposing service standards changes via legislation and regulations without any financial support

OPERATING BUDGET OVERVIEW

The 2019 Proposed Operating Budget is prepared on the premise that the County will deliver the same level and quality of services approved in the 2018 Operating Budget. The increase in the base operating budget is \$1,090,692. This is comprised of a combination of negative and positive expenditure and revenue shifts.

Exhibit 1: Revenue Changes Included in the Base Operating Budget details the shifts and reasons driving these revenue changes. These revenue changes show an overall decrease of \$4,317,458. These changes are detailed in Exhibit 1 below.

Exhibit 2: Expenditure Changes Included in the Base Operating Budget details the shifts and reasons driving these changes. These expenditure

EXECUTIVE SUMMARY

changes show an overall decrease of \$3,226,766. The major changes are detailed in the notes explaining Exhibit 2 below.

Exhibit 1: Revenue Changes in the Base Operating Budget -\$4,317,458

- 420-Sale of Goods and Services has an overall reduction of \$7484. Various minor shifts, with Fire Recoveries increasing \$14,000 based on historical and Campground Revenue being reduced by \$14,300 based on utilization in campsites, etc.
- 421- Water Metered has been reduced to reflect three-year sales average. This results in an overall revenue reduction of \$46,630. A growth factor for new customers has been included in this calculation.
- 422-Bulk Water Sales has been increased by \$28,632 to reflect three-year average and growth forecast.
- 510-Penalties on Taxes revenue has been reduced by \$600,000 to reflect assessment changes and the write-off of legacy accounts. Expenditures for Bad Debts have also been reduced by \$400,000 and this is noted in the expenditure variances.
- 530-Fines Revenues have been reduced in the enforcement area (Peace Officer) to reflect program start-up.
- 592-Well Drilling Revenue has been provided in the 2019 estimates, historically this item has not been budgeted.
- 598-Community Aggregate Levy is reflecting \$30,000 less compared to the 2018 budget.
- 597-Other Revenue is reflecting a reduction of \$35,500. The 2018 budget was over stated by budgeting a donation which was received in 2017 for approximately \$40,000.

During 2018 numerous one-time projects were undertaken which were funded from reserve draws and or external grant funding. This has the impact of showing a large revenue reduction which will be total off-set

by a similar expenditure reduction. These projects account for the majority of the overall revenue reduction.

- 840-Provincial Grants have decreased by \$539,898. These reductions are for specific projects that will be completed with funding allocated in 2018 or will not be incurring expenditures in 2019. Items included are: Partial funding for Census \$25,000; Natural Disaster Mitigation Plan \$90,000; Cumulative Effects Study \$200,000; IDP Project Funding \$200,00 and Net change in FRIAA Grants \$53,440.
- 930-Contribution from Operating Reserves has decreased by \$2,827,963. Items included are: Gravel Crushing \$2,025,000; Various Non-TCA Projects \$662,796; Rural Addressing Project \$35,000; STARS Grant \$5,000; Town of Rainbow Lake Grant (Fines) \$5,000; Irrigation District Study \$30,000; Municipal Census \$22,500; Blue Hills Satellite Library \$4,200; Surveying La Crete Walking Trails \$6,000; Field of Dreams Stampede \$15,000.
- 940- Contributions from Capital Reserves has decreased by \$263,000. Major reductions included the funding draw for the Town of High Level Fire Truck \$245,000 and the Natural Disaster Mitigation Project \$15,000.

REVENUES BY OBJECT CODE

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
100-Municipal Taxes	\$25,965,966	\$23,443,283	\$24,410,921	\$24,555,603	\$24,555,603	\$0
124-Frontage	\$120,584	\$103,557	\$113,315	\$103,250	\$99,450	(\$3,800)
261-Ice Bridge	\$139,640	\$130,000	\$145,780	\$140,000	\$140,000	\$0
420-Sales of goods and services	\$561,317	\$577,825	\$810,611	\$498,400	\$490,916	(\$7,484)
421-Sale of water - metered	\$2,973,367	\$3,075,611	\$3,112,411	\$3,122,750	\$3,076,120	(\$46,630)
422-Sale of water - bulk	\$920,067	\$998,789	\$1,023,187	\$952,050	\$980,682	\$28,632
424-Sale of land	\$52,900	\$8,000	\$12,520	\$0	\$10,000	\$10,000
510-Penalties on taxes	\$1,453,394	\$1,030,335	\$1,100,000	\$1,300,000	\$700,000	(\$600,000)
511-Penalties of AR and utilities	\$53,944	\$59,519	\$27,282	\$65,750	\$29,000	(\$36,750)
520-Licenses and permits	\$41,246	\$46,704	\$45,350	\$39,000	\$41,000	\$2,000
521-Offsite levy	\$0	\$21,851	\$25,866	\$0	\$20,000	\$20,000
522-Municipal reserve revenue	\$81,789	\$70,980	\$72,000	\$60,000	\$60,000	\$0
526-Safety code permits	\$249,016	\$241,453	\$200,000	\$225,000	\$225,000	\$0
525-Subdivision fees	\$122,477	\$30,350	\$41,075	\$35,000	\$35,000	\$0
530-Fines	\$34,589	\$22,685	\$35,000	\$50,000	\$30,000	(\$20,000)
531-Safety code fees	\$9,587	\$9,764	\$8,000	\$9,000	\$9,000	\$0
550-Interest revenue	\$525,474	\$450,340	\$475,000	\$500,000	\$500,000	\$0
560-Rental and lease revenue	\$114,094	\$127,969	\$128,473	\$125,500	\$136,455	\$10,955
570-Insurance proceeds	\$36,663	\$3,234	\$0	\$0	\$0	\$0
592-Well drilling revenue	\$34,848	\$0	\$134,134	\$0	\$25,000	\$25,000
597-Other revenue	\$127,358	\$124,614	\$15,312	\$91,500	\$56,000	(\$35,500)
598-Community aggregate levy	\$45,801	\$118,216	\$80,000	\$80,000	\$50,000	(\$30,000)
630-Sale of non-TCA equipment	\$0	\$16,146	\$2,418	\$0	\$0	\$0
790-Tradeshaw Revenues	\$36,572	\$23,248	\$25,783	\$30,000	\$27,000	(\$3,000)
840-Provincial grants	\$1,390,555	\$788,122	\$880,062	\$1,475,450	\$935,552	(\$539,898)
930-Contribution From Operating Reserves	\$0	\$0	\$2,352,640	\$2,827,983	\$0	(\$2,827,983)
940-Contribution From Capital	\$0	\$0	\$245,000	\$263,000	\$0	(\$263,000)
TOTAL REVENUE	\$35,091,247	\$31,522,596	\$35,522,139	\$36,549,236	\$32,231,778	(\$4,317,458)

EXPENDITURES BY OBJECT CODE

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
110-Wages and salaries	\$6,668,232	\$7,108,121	\$7,022,629	\$7,449,750	\$7,821,534	\$371,784
132-Benefits	\$1,298,355	\$1,377,797	\$1,482,385	\$1,530,550	\$1,574,472	\$43,922
136-WCB contributions	\$48,038	\$78,085	\$107,663	\$115,500	\$120,191	\$5,187
142-Recruiting	\$16,839	\$19,227	\$15,050	\$15,000	\$15,000	\$0
150-Isolation cost	\$73,210	\$92,184	\$92,225	\$100,900	\$100,800	(\$100)
151-Honoraria	\$535,071	\$579,179	\$616,197	\$684,200	\$705,300	\$21,100
211-Travel and subsistence	\$314,206	\$343,183	\$449,882	\$419,900	\$487,586	\$67,686
212-Promotional expense	\$63,370	\$71,341	\$72,000	\$84,000	\$85,500	\$1,500
214-Memberships & conference fees	\$105,598	\$130,382	\$139,766	\$157,550	\$165,345	\$7,795
215-Freight	\$94,576	\$93,365	\$89,900	\$116,000	\$104,450	(\$11,550)
216-Postage	\$46,830	\$53,504	\$51,228	\$46,550	\$56,050	\$9,500
217-Telephone	\$114,524	\$123,156	\$140,144	\$144,010	\$139,970	(\$4,040)
221-Advertising	\$30,471	\$72,961	\$72,606	\$72,850	\$79,500	\$6,650
223-Subscriptions and publications	\$5,904	\$7,630	\$11,913	\$11,650	\$11,150	(\$800)
231-Audit fee	\$90,300	\$75,600	\$126,700	\$90,000	\$90,000	\$0
232-Legal fee	\$114,060	\$109,152	\$65,000	\$85,000	\$85,000	\$0
233-Engineering consulting	\$75,499	\$56,742	\$157,807	\$169,000	\$193,000	\$23,800
235-Professional fee	\$1,614,325	\$1,582,817	\$1,575,736	\$1,655,900	\$517,240	(\$1,138,660)
236-Enhanced policing fee	\$115,450	\$150,067	\$200,000	\$312,600	\$312,600	\$0
239-Training and education	\$112,720	\$84,345	\$109,470	\$151,200	\$119,254	(\$31,946)
242-Computer programming	\$92,126	\$89,701	\$108,700	\$122,100	\$207,500	\$85,400
243-Waste Management	\$0	\$0	\$0	\$0	\$589,200	\$589,200
251-Repair & maintenance - bridges	\$37,194	\$75,406	\$42,000	\$42,000	\$44,500	\$2,500
252-Repair & maintenance - buildings	\$165,527	\$153,643	\$161,306	\$206,250	\$139,315	(\$66,935)
253-Repair & maintenance - equipment	\$425,609	\$344,519	\$349,627	\$363,200	\$416,985	\$53,785
255-Repair & maintenance - vehicles	\$93,909	\$119,764	\$115,580	\$129,800	\$104,500	(\$25,300)
258-Contracted Services	\$93,830	\$110,488	\$110,916	\$150,850	\$656,736	\$505,886
259-Repair & maintenance - structural	\$1,350,249	\$1,643,522	\$1,434,839	\$1,888,050	\$1,541,350	(\$346,700)
260-Roadside Mowing & Spraying	\$0	\$0	\$0	\$0	\$407,800	\$407,800
261-Ice bridge construction	\$93,006	\$131,094	\$130,000	\$130,000	\$120,000	(\$10,000)
262-Rental - building and land	\$38,947	\$28,746	\$35,950	\$65,800	\$66,200	\$400
263-Rental - vehicle and equipment	\$66,882	\$73,965	\$86,242	\$89,350	\$120,234	\$30,884
266-Communications	\$79,151	\$103,920	\$106,001	\$119,100	\$151,605	\$32,505
271-Licenses and permits	\$2,441	\$9,850	\$10,309	\$12,900	\$25,075	\$12,175
272-Damage claims	\$1,565	\$3,560	\$10,000	\$5,000	\$5,000	\$0

EXPENDITURES BY OBJECT CODE

	2016 Actual Total	2017 Actual Total	2018 Est. Actual Total	2018 Budget	2019 Budget	\$ Variance Budget
274-Insurance	\$355,556	\$398,646	\$377,330	\$322,800	\$397,800	\$75,000
342-Assessor fees	\$250,768	\$286,581	\$245,500	\$260,000	\$280,000	\$20,000
290-Election cost	\$3,055	\$12,372	\$0	\$5,000	\$3,000	(\$2,000)
511-Goods and supplies	\$889,141	\$1,107,408	\$843,568	\$881,700	\$919,209	\$37,509
515-Lab Testing Water/Sewer	\$0	\$0	\$0	\$0	\$45,250	\$45,250
521-Fuel and oil	\$696,439	\$817,731	\$961,052	\$815,050	\$1,009,274	\$194,224
531-Chemicals and salt	\$276,742	\$321,301	\$340,645	\$341,800	\$351,300	\$9,500
532-Dust control	\$667,977	\$545,077	\$884,612	\$1,065,000	\$802,000	(\$263,000)
533-Grader blades	\$160,606	\$214,340	\$152,405	\$144,000	\$152,000	\$8,000
534-Gravel (apply; supply and apply)	\$1,367,776	\$1,611,653	\$3,950,000	\$3,961,000	\$2,135,000	(\$1,826,000)
543-Natural gas	\$79,024	\$88,256	\$116,359	\$92,750	\$122,175	\$29,425
544-Electrical power	\$564,510	\$668,089	\$672,229	\$672,350	\$706,545	\$33,495
550-Carbon Tax	\$0	\$73,658	\$98,467	\$112,500	\$122,000	\$9,500
710-Grants to local governments	\$1,408,661	\$1,336,499	\$1,731,879	\$1,721,400	\$1,470,879	(\$250,521)
735-Grants to other organizations	\$1,927,694	\$2,063,041	\$2,217,908	\$2,222,819	\$2,263,560	\$40,741
810-Interest and service charges	\$32,576	\$24,104	\$21,000	\$25,000	\$23,000	(\$2,000)
831-Interest - long term debt	\$555,057	\$510,030	\$472,500	\$472,500	\$411,034	(\$61,466)
832-Principle - Long term debt	\$1,578,512	\$1,691,602	\$1,926,300	\$1,926,300	\$1,632,479	(\$293,821)
762 - Contributed to Capital Projects	(\$200,000)	\$2,242,151	\$0	\$0	\$0	\$0
763-Contributed to Operating Reserve	\$246,958	\$13,350	\$148,400	\$148,400	\$268,400	\$120,000
764-Contributed to Capital Reserve	(\$655,816)	\$171,250	\$1,267,781	\$1,267,781	\$1,741,727	\$473,946
921-Bad Debt	\$956,762	\$49,552	\$646,000	\$646,000	\$250,000	(\$396,000)
922-Tax Cancellation/Writeoff	\$4,049	\$902,213	\$3,254	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$322,261	(\$48,843)	\$0	\$0	\$0	\$0
994-Change in Inventory	\$559,623	\$239,593	\$0	\$0	\$0	\$0
Non-TCA projects	\$1,059,745	\$1,316,224	\$1,134,739	\$2,708,576	\$836,600	(\$1,871,976)
TOTAL	\$27,185,690	\$31,752,893	\$33,511,700	\$36,549,236	\$33,325,193	(\$3,226,766)
2018 Estimated Surplus & Estimated 2019 Shorfall			\$2,010,439	\$0		(\$1,090,692)

EXECUTIVE SUMMARY

Exhibit 2: Expenditure Changes in the Base Operating Budget - \$3,226,766 Reduction

- 110/132/136 Wages and Benefits have increased by \$420,893. There has been no provision wage negotiated settlements in this increase. The changes from the 2018 approval reflect the following: Approved position changes \$90,000 (Planning Supervisor/Finance Clerk/Administrative Assistants); Position approved prior but not provided in 2018 budget \$198,000 (Mechanic/Intern/Seasonal Laborer/Payroll). Wage steps, other adjustments and benefit premiums account for the balance.
- 151-Honoraria's have increased by \$21,100 to reflect impact of rate changes.
- 211-Travel and Subsistence increase of \$67,686 reflects mileage payments related to reductions in the vehicle fleet and training locations.
- 216- Postage increase of \$9,500 reflects overall usage.
- 233-Engineering Consulting reflects reclassifications from Professional Fees. No net increase in expenditures in this area are being provided in 2019.
- 235-Professional Fees are reduced by \$1,138,660. New expenditures codes have been created in 2019 to better represent the nature of the expenditures. The new classifications and related expenditures are as follows: Waste Management \$589,200; Roadside Mowing & Spraying \$407,800; Lab Testing Water/Sewer \$45,250;
- 239-Training & Education has been reduced by \$31,946. This reflects more in house training being delivered within Fire and other minor changes in other departmental budgets.
- 242- Computer Programming increase of \$85,400 reflects the annualization of GIS licence fees of approximately \$48,000 and reflecting IT needs within the base budget, rather than as a Non TCA at an approximate cost of \$45,000.



- 252-Repairs and Maintenance Buildings reflects a reduction of \$66,935 based on anticipated needs.
- 258-Contract Services increase of \$505,886 reflects reclassifications to better describe expenditures. Other codes have decreased by the same amount as this increase.
- 259- Repair and Maintenance Structural reflects a shift only, not an expenditure reduction. Significant costs are now reflected in 260- Roadside Mowing and Spraying.
- 263-Vehicle and Equipment Rentals reflects water truck rentals for Fire department moving from Professional Services to this classification.
- 266-Communications reflects communications for Fire Department moving from Professional Services to this classification \$32,695.

EXECUTIVE SUMMARY

- 274-Insurance shows an increase of \$75,000, as the 2018 budget was understated.
- 342-Assessor Fees reflects additional costs related to increased participation at public meetings.
- 521-Fuel and Oil reflects an increase of \$194,224 based on pricing compared to 2018.
- 532-Dust Control reduction of \$263,00 based on expected overall program requirements.
- 534-Gravel reduction of \$1,826,000 reflects significant 2018 expenditures (off-set by reserve draws) to undertake gravel crushing. Draws from inventory will occur in 2019.
- 543/544 Utilities (Natural Gas & Electricity) increase of approximately \$63,000 reflecting pricing for 2019.
- 710-Grants to Local Governments is reduced for non-recurring expenditure Fire Truck – Town of High Level \$245,000.
- 735- Grants to Organizations reflects the following increase Library Board (Blue Hills) \$15,000; Vet Services \$16,500; Recreation \$11,291
- 831/832 Interest & Principle on Debt is reduced by \$355,287 with a similar increase being reflected in 764-Contributions to Capital Reserves.
- 763/764 Contributions to reserves have been increased \$593,946 from the 2018 budgeted level to reflect the reduction in Debt Charges of \$355,287. In addition, specific revenues included in the 2019 should be contributed to the reserves namely: Municipal Reserve Revenue \$60,000; Gravel Reclamation Reserve \$50,000; and Off-Site Levies totalling \$81,100.
- 921-Bad Debt has been reduced by \$396,000 based on expected needs and analysis of aging schedules related to various account receivables.



EXECUTIVE SUMMARY

Exhibit 3: Non TCA Projects 2019 (included in budget)

Historically the County has considered items during budget deliberations that have been identifiable, generally one-time projects. The 2019 Non TCA request have project cost of \$836,600, and revenue sources of \$351,520, which would require county funding of \$495,080.

These amounts have been incorporated in the revenue and expenditures presented above. A detailed listing by project is presented in the adjacent chart.

Exhibit 3: Non-TCA Projects 2019

Project Description	2019 BUDGET REQUEST	Internal Funding	
		Other Grant	Municipal Levy
Administration Department			
Office Furniture Replacement	\$6,180		\$6,180
Fire Department			
LC - Fire Dept Training Props	\$20,000	\$10,000	\$10,000
Public Works			
Zama Road Frost Heaves	\$300,000		\$300,000
Asset Inventory Collection	\$85,000		\$85,000
Airport			
Airport Operations/Safety Manuals	\$30,000		\$30,000
Solid Waste Disposal			
Storage Shed - Blue Hills & Blumenort Waste Transfer Stations	\$6,000		\$6,000
Standardize Signs at Waste Transfer Stations	\$6,000		\$6,000
Parks			
Bridge Campground Development Plan	\$5,000		\$5,000
Knelsen Park Firewood Bin	\$2,500		\$2,500
La Crete Walking Trail LOC	\$2,400		\$2,400
Hutch Lake Cabin Land Purchase Survey	\$2,000		\$2,000
Darryls Dream Plaque	\$2,000		\$2,000
Wadlin Lake Phase 2 Campground Expansion Development Plan	\$3,000		\$3,000
Hutch & Machesis Lake Storage Sheds	\$5,000		\$5,000
TOTAL 2019 Non-Capital Projects	\$475,080	\$10,000	\$465,080
Contigent on Grant Funding			
FRIAA Firesmart Program (Hutch Lake & Zama)	\$301,520	\$301,520	
Economic Development Investment Attraction Marketing Packages	\$60,000	\$30,000	\$30,000
	\$361,520	\$331,520	\$30,000
TOTAL 2019 Non-Capital Projects w/ Contingent d	\$836,600	\$341,520	\$495,080

EXECUTIVE SUMMARY

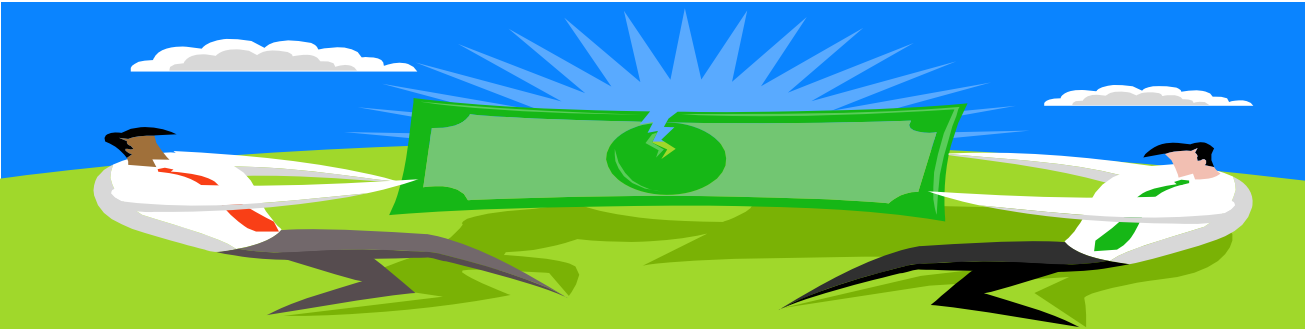
Departments demonstrated financial constraint by submitting a limited number of funding requests to enhance services, provide for higher service standards, or offer new programs which were not included in the budget summaries presented above. The 2019 budget would need to be amended based on Council’s directive of these New Initiatives.

While all the initiatives proposed by staff address legitimate County concerns, Council will have the opportunity during the budget deliberations to amend, defer, or delete, any or all of the proposed items.

The following Exhibit 4 summarize these requests and dollar impacts. These specific requests will be reviewed and considered during the budget deliberations.

Exhibit 4: 2019 Proposed New/Amended Service Initiatives (not included in budget)

Project Description	Budget Request
Fort Vermilion Fire Hall Reserve	
Grading Contract Little Red River Cree Nation	\$36,000
Road Salt - 4 additional loads Fort Vermilion & La Crete	\$40,000
Local Equipment Rental	\$25,000
88 Connector Repairs	\$40,000
Road Repairs (Rural)	\$80,000
Lagoon Pond - Odour Control	\$16,500
Additional Summer Weed Inspector	\$30,300
Erosion Repair Maintenance	\$40,000
Vet Clinic Reserve	\$150,000
Fee for Service adjustment - La Crete Ferry Campground	\$5,000
First Nations Consultation	\$20,000
Urbon Canopy (Tree Planting) - Various Locations	\$10,000
TOTAL REQUEST	\$492,800



EXECUTIVE SUMMARY

Total Proposed Base Revenue - \$32,231,778

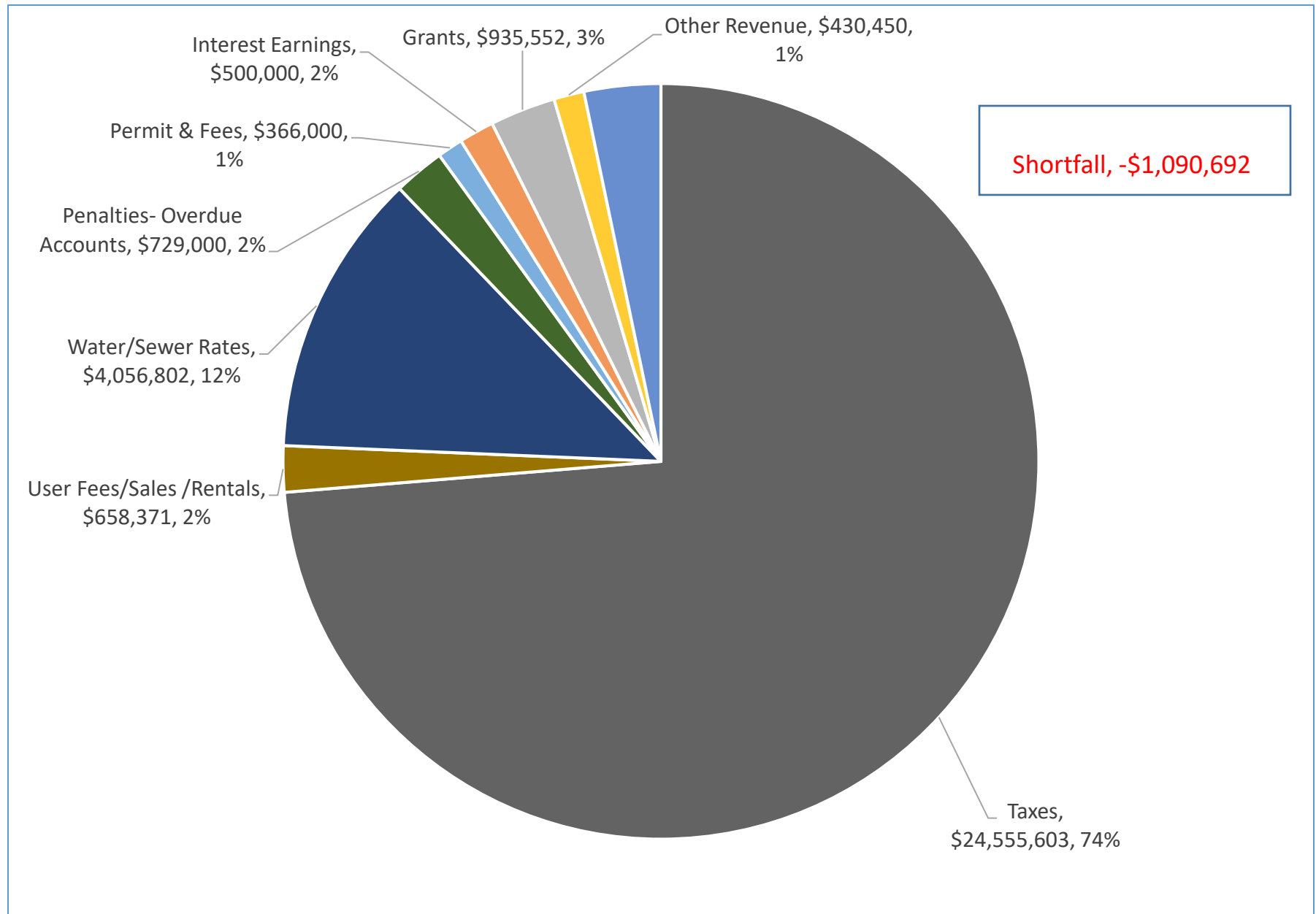
	2016 Actual	2017 Actual	2018 Est. Actual	2018 Budget	2019 Budget	\$ Variance Budget
Revenues:	Total	Total	Total	Budget	Budget	Budget
Taxes	\$25,965,966	\$23,443,283	\$24,410,921	\$24,555,603	\$24,555,603	\$0
User Fees/Sales /Rentals	\$715,011	\$733,629	\$970,217	\$657,900	\$658,371	\$471
Water/Sewer Rates	\$3,893,435	\$4,074,399	\$4,135,598	\$4,074,800	\$4,056,802	(\$17,998)
Penalties- Overdue Accounts	\$1,507,338	\$1,089,854	\$1,127,282	\$1,365,750	\$729,000	(\$636,750)
Permit & Fees	\$500,919	\$394,743	\$361,075	\$364,000	\$366,000	\$2,000
Interest Earnings	\$525,474	\$450,340	\$475,000	\$500,000	\$500,000	\$0
Grants	\$1,390,555	\$788,122	\$880,062	\$1,475,450	\$935,552	(\$539,898)
Other Revenue	\$592,550	\$548,225	\$564,345	\$464,750	\$430,450	(\$34,300)
Reserve Draws	\$0	\$0	\$2,597,640	\$3,090,983	\$0	(\$3,090,983)
Total Revenues	\$35,091,247	\$31,522,596	\$35,522,139	\$36,549,236	\$32,231,778	(\$4,317,458)

	2016 Actual	2017 Actual	2018 Est. Actual	2018 Budget	2019 Budget	\$ Variance Budget
Expenditures:	Total	Total	Total	Budget	Budget	Budget
Salaries and Benefits	\$8,649,722	\$9,268,377	\$9,356,327	\$9,917,860	\$10,358,257	\$440,893
Materials and Supplies	\$4,193,122	\$4,719,184	\$7,226,492	\$7,511,550	\$5,584,344	(\$1,927,506)
Contracted Services	\$5,102,243	\$5,497,464	\$5,391,047	\$6,166,350	\$6,403,890	\$237,340
Utilities	\$1,444,521	\$1,757,104	\$1,968,073	\$1,814,700	\$2,079,004	\$263,604
Debt/Capital Financing	\$3,399,983	\$5,564,705	\$4,485,235	\$4,485,981	\$4,326,640	(\$159,341)
Grants	\$3,336,355	\$3,399,539	\$3,949,787	\$3,944,219	\$3,734,439	(\$209,780)
Non-TCA	\$1,059,745	\$1,316,224	\$1,134,739	\$2,708,576	\$836,600	(\$1,871,976)
Total Expenditures	\$27,185,690	\$31,522,596	\$33,511,700	\$36,549,236	\$33,323,174	(\$3,226,766)

2018 Estimated Surplus & Estimated 2019 Shortfall **\$2,010,439** **\$0** **(\$1,090,692)**

EXECUTIVE SUMMARY

Total Proposed Base Revenue - \$32,231,778



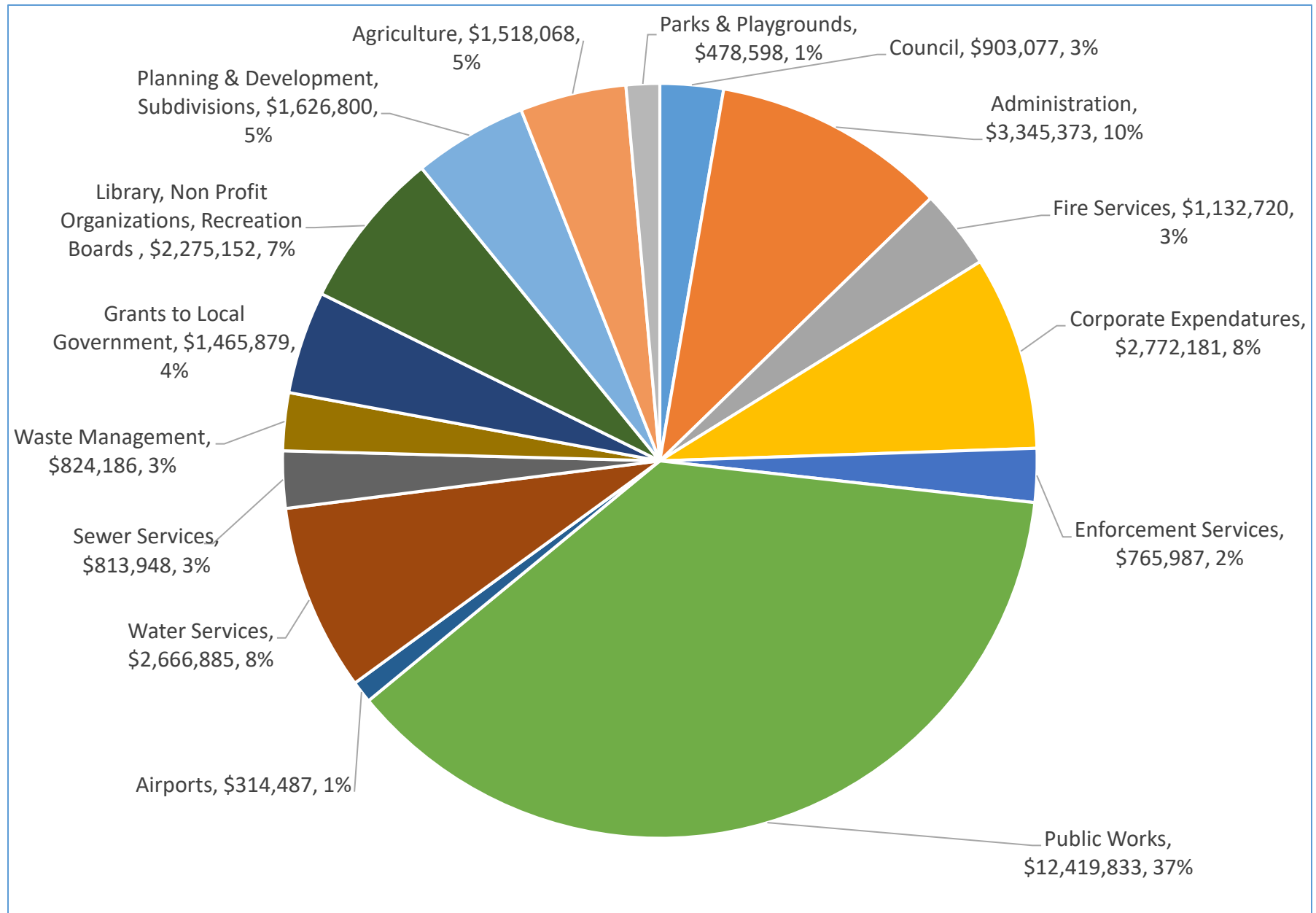
EXECUTIVE SUMMARY

Total Proposed Base Operating Expenditures - \$33,323,174

Expenditures By Department	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Budget	Budget	(Remaining)
Council	\$687,754	\$811,545	\$874,650	\$903,077	\$28,427
Administration	\$7,345,340	\$8,240,858	\$8,912,974	\$7,846,703	-\$1,066,271
Fire Services	\$820,213	\$850,931	\$869,900	\$831,200	-\$38,900
Ambulance	\$7,931	\$0	\$10,000	\$5,000	-\$5,000
Enforcement Services	\$452,789	\$593,213	\$765,250	\$760,987	-\$4,263
Public Works	\$13,219,205	\$13,442,901	\$13,809,799	\$12,419,833	-\$1,389,966
Airports	\$235,702	\$233,423	\$341,265	\$314,487	-\$27,078
Water Distribution	\$2,193,591	\$2,445,970	\$2,739,892	\$2,666,885	-\$72,511
Sewer Disposal	\$676,079	\$795,835	\$882,150	\$813,948	-\$68,202
Waste Management	\$744,243	\$795,419	\$883,750	\$824,186	-\$59,564
Non Profit Organizations	\$792,049	\$815,913	\$823,850	\$822,850	-\$1,000
Planning & Development	\$1,061,709	\$1,151,596	\$1,755,109	\$1,189,359	-\$565,750
Agriculture	\$1,425,956	\$1,130,548	\$1,478,310	\$1,518,068	\$39,758
Subdivisions	\$161,016	\$331,914	\$352,650	\$437,441	\$84,791
Recreation Boards	\$958,874	\$1,175,650	\$1,208,487	\$1,191,102	-\$17,385
Parks & Playgrounds	\$696,274	\$411,485	\$554,700	\$478,598	-\$76,802
Tourism	\$34,680	\$36,250	\$38,250	\$38,250	\$0
Library	\$239,491	\$248,250	\$248,250	\$261,200	\$12,950
TOTAL EXPENDITURES	\$31,752,893	\$33,511,700	\$36,549,236	\$33,323,174	-\$3,226,766

EXECUTIVE SUMMARY

Total Proposed Base Operating Expenditures - \$33,323,174



COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

SUMMARY

The Municipality has an extensive array of principles, practices and policies, which govern the financial administration of the entity. The general financial objectives can be summarized as follows:

Financial Viability – To maintain a financially viable municipality that can provide high quality services for our current and future ratepayers.

Financial Management – To enhance the fiscal position of the municipality through sound financial management, both short-term and long-term.

Financial Flexibility – To maintain financial flexibility to anticipate and meet changing economic conditions.

Legislative Compliance – The municipality follows the legislative financial requirements of the *Municipal Government Act and Regulations*. In addition the municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Canadian Institute of Chartered Accountants.

The following provides an overview of the specific financial policies, controls and planning framework of the municipality. The County's fiscal period is January 1 to December 31. In the absence of specific policies "best practices" are followed.

OPERATING BUDGET CONTROL PROCESS

The County has in place policies in order to allow department's sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals, and that deviations from this policy are reported to and reviewed by the CAO or Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals. The Director of Finance reports on variances monthly/quarterly to Council.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, such remaining revenues become part of the County surplus unless specific approvals are sought to move monies into reserves.
- The transfer of approved budgets requires the recommendation of the Department Head and concurrence of the CAO, prior to Council approval.

CAPITAL BUDGET CONTROL PROCESS

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, has determined the sums required for each Capital Project listed in the Capital Budget. The Director of Finance certifies that funding for the Capital Projects in the Capital Budget are within the County's financial debt limit allowable by the Province of Alberta.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project or amendments to the capital program must first be reviewed by the Director of Finance to ensure accuracy, financing sources and financial impact and then reviewed by the CAO before being submitted to Council for approval.
- The Director of Finance as part of the annual capital budget submission reviews all prior years' capital budget approvals. This review forms part of the annual Capital Budget process.

COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

FINANCIAL PLANNING POLICIES AND PRINCIPLES

The financial plan which covers both the operating and capital budgets for all funds, encompasses the following principles:

- Balance Budget – The Municipality is required under the *Municipal Government Act* not to plan for a deficit. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.
- Long Range Perspective – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- User Pay – The Municipality has a practice to ensure that services that are identifiable to specific users are charged to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- Proactive Asset Management – The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs are then programmed into the budget process.
- Reserves and Reserve Funds shall be utilized by the Municipality to assist in financial planning.
- The establishment of specific reserves to provide for tax rate stabilization, the replacement of infrastructure, facilities and future capital projects and to manage the debt financing needs of the County.

PURCHASING PRACTICES AND PRINCIPLES

- To ensure the most cost effective and cost efficient methods are used to purchase goods and services for the County in the manner approved by Council.
- The County's purchasing decisions are made without favour or bias, that there is equal opportunity for qualified suppliers to

bid on business, and that there is a high standard of financial stewardship.

- All purchases for the Municipality must be governed by the financial limits and procurement methods established under the Municipality's Procurement Policy.

CASH MANAGEMENT

The County makes every reasonable effort to control the County's cash needs, with a goal of maintaining adequate working capital, maximizing investment opportunities, internal borrowing and debt repayment acceleration. The reduction of service charges and other financing costs is also a goal of cash management.

INTERNAL BORROWING

Where beneficial and practical the County will maximize the benefit of internal borrowing. The rate charged and credit on borrowed funds shall be set at a rate above the prime rate charged at the major banks at the time the borrowing occurs.

REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

- Revenue Diversification – The Municipality undertakes various reviews to ensure the non-tax base for the Municipality is maximized. In terms of rates and fees, Council is informed during the budget process of the current cost recovery and adjustments are made based on policy.
- Use of One-Time Revenue – These are not used to fund the base budget or ongoing program costs. In some cases, they may be utilized to fund the start up cost of a program; however, are generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.

COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

- Expenditures – In addition to the expenditure controls detailed above under the operating and capital budget control processes, monthly reports are prepared for management to monitor actual to planned results.
- Purchasing Policy – Purchases for the Municipality must be governed by the financial limits and procurement methods established by the Municipality.

DEBT MANAGEMENT

Council reviews the debt level and forecasted level as part of the capital budget review process. It is the goal of Council to ensure debt is fiscally managed and is significantly below the allowable Provincial Government authorized debt limit of 1.5 times of own source revenues; with the debt service limit not exceeding 0.25 times own source revenues. In comparison to other municipal units the County has a relatively low total debt burden. The practices and actions of Council ensure:

- A strong financial position is maintained
- Encourage planning and budgeting of future capital projects
- Limit and ensure debt is manageable from both a tax rate and user rate viewpoint
- Debt service burden shall be significantly below the allowable Provincial Limit (See Debt Section of this document).

INVESTMENT POLICY

This policy applies to the investment of all funds of the County. It is the goal of the County to seek the highest investment return with the maximum security, while meeting the cash needs of the County. Staff must operate within the boundaries of applicable legislation.

TANGIBLE CAPITAL ASSETS – The County complies with the Tangible Capital Asset requirements of the Public Sector Accounting board. The annual financial statements are prepared to reflect historical cost and amortization. The County will comply with any future requirements to integrate these financial statements requirements into its budgeting practices.

BASIS OF ACCOUNTING

The County prepares its financial information in accordance with the Generally Accepted Accounting Principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants and prescribed practices issued by the Ministry of Housing and Municipal Affairs. The County's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the County's budget.

MUNICIPAL FUNDS

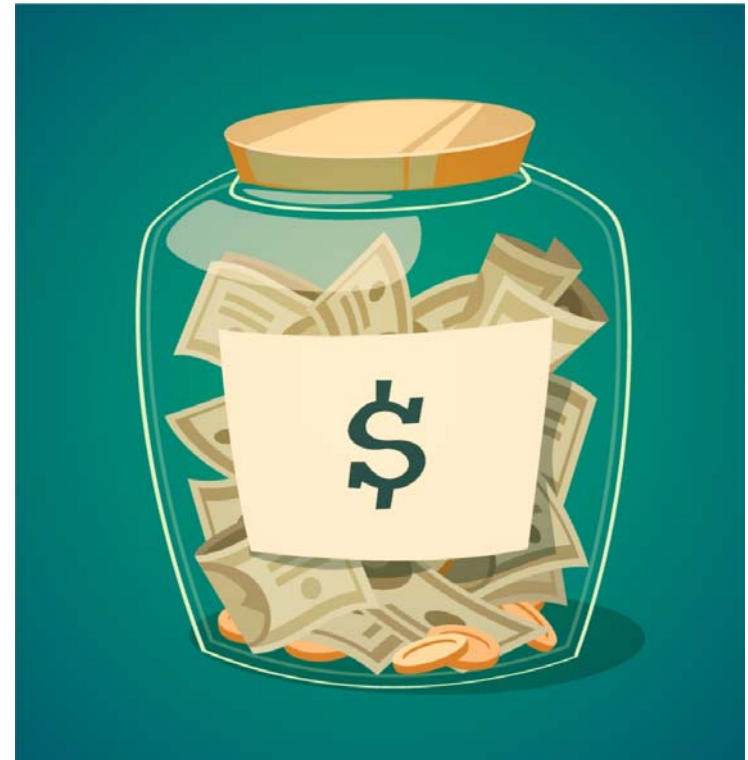
The Municipality's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent it from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The County's external auditors audit all funds annually. Although all funds are segregated, the County also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The following funds are used for budgeting and management report.

COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

General Fund – This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. Expenditures and revenues related to the provision of water and sewer services are accounted for as part of the General Fund. Although water and sewer activities are accounted for in this manner, staff are recommending that the sewer revenues/expenditures be managed on a net basis, including required contributions to fund infrastructure renewal.

Capital Fund – The Capital Fund includes all expenditures and financing sources to acquire or contract city infrastructure such as roads, building, vehicles, computer information network, recreation facilities, parks improvement, fire services and other fleet vehicles. The Capital Fund is maintained with two components: one for all general municipal assets and the other reflects the transactions of the County water and wastewater infrastructure needs.

Reserve/Reserve Fund – A reserve is an appropriation from net revenue at the discretion of Council. The County does not apply interest earned to the specific reserves; it is reported as General Fund earnings. A schedule detailing the contributions and withdrawals from the reserves is presented latter in this document.



LONG-TERM FINANCIAL PLAN

SUMMARY

The development of a Long-Term Financial Plan (LTFP) continues to be a key project and priority for administration. The need for a LTFP to develop such a financial plan is driven by numerous factors including: fiscal flexibility, the desire to maintain service standards, increased cost pressures, reserve levels, Federal/Provincial downloading and new fiscal planning requirements under the *Municipal Government Act MGA*.

The ongoing financial challenges of the past and future, define the financial framework which the municipality must work and continue to succeed in the future. The LTFP is intended as a roadmap only. Future Council's and administrations will be able to refine this road map over time. Each year the LTFP is used to influence the operating and capital budget guidelines and inputs into the annual budget process.

The framework of the LTFP which staff are currently compiling includes the following:

- *Setting the Stage* - gives an overview of the financial realities of the past and those influencing the future.
- *Current Financial Position*- provides an assessment of the County's current financial position and comparators against other municipalities. A set of indicators are used to highlight the financial strengths of the organization, as well as identifying items that require attention.
- *Looking Ahead (Operating)* - provides an outward look (5 years), to predict the future financial position. Its goal is to determine the extent of fiscal pressures, in the near future, given what is known today about the cost of providing services, future revenues, infrastructure growth and renewal needs, and the influence of key financial realities.
- *Looking Ahead (Capital)* - provides as assessment of the capital investment required over the next 5 to 20 year time horizon.

Specific detail is paid to determining the financial resources that will be required to undertake the forecasted investments.

- *Conclusions & Next Steps* - provides concluding comments and details as to how the plan can be incorporated into the financial planning framework for the Municipality.



As a result of the LTFP process, staff will continue to focus on the following during 2019:

- Completing the LTFP and Asset Framework
- Ensure County service levels are appropriate and respond to changing needs.
- Ensure user fees are reviewed on a regular schedule.
- Reviewing capital contributions and off-site levy requirements.
- Explore new revenue sources.

The LTFP is intended to be updated regularly and is influenced by numerous other long term plans and policy documents.

GOVERNANCE PROFILE

Council is the governing and legislative body for Mackenzie County. Council is responsible for establishing priorities, policy direction, monitoring and valuating the implementation of programs, and authorizing revenue collection and expenditures.

Council is currently composed of ten electoral areas called wards. Each ward has a Councillor that has been elected by citizens within his/her ward boundaries. Each Council member serves a four-year term. The elected Council then elects a Reeve and Deputy Reeve from within, on an annual basis at their Organizational Meeting. The current term began in 2017 and expires late October 2021.

Mackenzie County's political and administrative decision-making structure includes: Council, the standing and advisory committees of Council, operating and support departments, various agencies, and special purpose authorities. The members of Council are:

Reeve: Josh Knelsen, Ward 1 (Blue Hills/Buffalo Head)
Deputy Reeve: Walter Sarapuk, Ward 8 (Rocky Lane)
Councillors: Anthony Peters, Ward 2 (La Crete Rural)
Peter Braun, Ward 3 (La Crete)
David Driedger, Ward 4 (La Crete/La Crete Rural)
Ernest Peters, Ward 5 (Blumenort)
Eric Jorgensen, Ward 6 (Fort Vermilion Rural)
Cameron Cardinal, Ward 7 (Fort Vermilion)
Jacquie Bateman, Ward 9 (High Level Rural)
Lisa Wardley, Ward 10 (Zama)

In addition to regular duties, members of Council serve on several boards and committees. These boards and committees can be internal (created by Council for a specific reason) or external (where the County has been invited by an outside organization to participate). Members of

Council 2017-2021 Term



Left to right: Anthony Peters, Jacquie Bateman, Walter Sarapuk, Ernest Peters, Josh Knelsen, Peter Braun, Cameron Cardinal, Lisa Wardley, David Driedger, Eric Jorgensen.

GOVERNANCE PROFILE

Council represent the interests of the municipality while serving on these boards and committees, and report back to the rest of Council.

Council currently has approximately 18 internal boards and committees. Meeting frequency and the number of Council appointees depends on the committee's terms of reference. Generally the Reeve serves as ex-officio (appointed by position) on all County boards and committees. Council also participates on approximately 25 external boards and committees.

Council appoints Members-at-Large to various boards and committees depending on the committee terms of reference, either in an advisory capacity or as the result of statutory requirements. Some of these include the Municipal Planning Commission, Mackenzie County Library Board, Community Streetscape committees, Appeal boards and the Boreal Housing Foundation. Advertisements are placed in September of each year for available positions with appointments being made at the annual Organizational Meeting in October.

The term of the appointment is usually four years (concurrent with the term of council). Each committee, at its first meeting, determines the schedule of meetings.

Below is a list of the current boards and committees on which Councillors sit. Some Committee are more active than others.

Committees

that make a difference

Internal Boards/Committees

- Agricultural Appeal Board
- Agricultural Land Use Planning Committee
- Agricultural Service Board
- Assessment Review Board
- Boreal Housing Foundation
- Community Services Committee
- Community Streetscape Committees—Fort Vermilion and La Crete
- Emergency Advisory Committee
- Finance Committee
- Indigenous Liaison Committee
- Inter-Municipal Planning Commission
- Inter-Municipal Subdivision & Development Appeal Board
- Land Stewardship Committee
- Mackenzie County Library Board
- Municipal Planning Commission
- Northwest Species at Risk Committee
- Public Works Committee
- Subdivision & Development Appeal Board
- Tompkins Crossing Committee

GOVERNANCE PROFILE

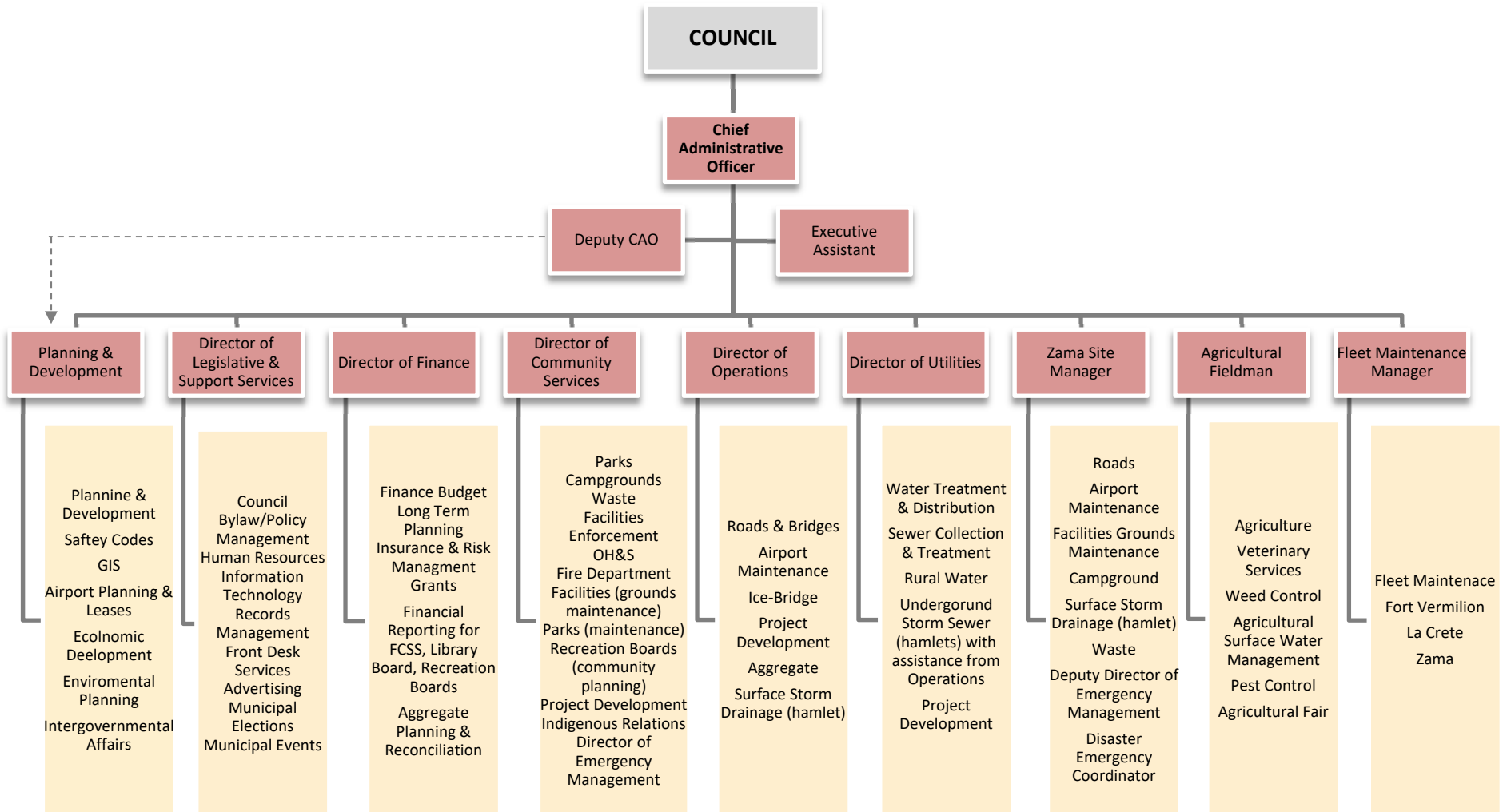
External Boards/Committees

Caribou Mountains Wildland Advisory Committee
Community Futures Northwest
FCSS-Fort Vermilion, La Crete & Zama
Friends of St. Theresa Society
Hay Zama Bison Advisory Committee
Hay Zama Committee & Tourism Sub-Committee
High Level Forests Public Advisory Committee
High Level Recreation Facility Task Force
Indigenous Joint Mutual Aid Committee
La Crete Community Adult Learning Council
Local Recreation Boards
Mackenzie Applied Research Association (MARA)
Mackenzie Regional Community Policing Society (VSU)
Mackenzie Regional Charity Golf
Mackenzie Regional Waste Management Commission
Mighty Peace Watershed Alliance
Northeast Community Adult Learning Council
Northern Lakes College CEC – Fort Vermilion & High Level
Northern Lights Forest Education Society
Northern Transportation Advisory Bureau (NTAB)
Northwest Alberta Regional Emergency Advisory Committee
Northwest Species at Risk (NWSAR)
Regional Economic Development Initiative (REDI)
Tompkins Improvement
Veterinary Services Inc.
Water North Coalition



GOVERNANCE PROFILE

As depicted in the organizational chart below the head of the administrative structure is the Chief Administrative Officer (CAO). All Directors and Managers report to the CAO and are each responsible for a service unit. These units and there functional duties are illustrated below.



COMMUNITY PROFILE

Located in the northwestern corner of the province 800 kilometers from Edmonton, with the corporate office located in Fort Vermilion, and sub-offices in High Level, La Crete, and Zama City. The County comprises 12 per cent of Alberta's entire landmass, at just over 80,000 square kilometres it is larger than the province of New Brunswick.

The County offers a mix of flat arable land with boreal forest, thus accounting for active agriculture, forestry, and tourism industries. Oil and gas also play a significant role in the area's economy. It is largely responsible for the establishment and growth of three of the area's five main communities, being High Level, Zama City, and Rainbow Lake. Fort Vermilion and La Crete are more driven by forestry and agriculture. Mackenzie County holds 36 per cent of the Peace Region's natural gas reserves, and 80 per cent of its light-medium crude oil reserves.

There are many active grain farmers in the area, with the two main grain buyers being Agricore (located in High Level) and P & H Grain (located in La Crete). La Crete boasts the largest United Farmers of Alberta retail outlet in Alberta, giving just one indication of how active the local agriculture industry is.

Because the county has a rich natural resource base, this provides a stable work environment. For example, many farmers take jobs with local sawmills during the winter months to supplement their income. There are several sawmills within the county, the largest being La Crete Sawmills and Ridgeview Mills in La Crete, and Tolko Industries in High Level.

The County believes that, given the high level of primary resource activity in the area, they offer tremendous potential for value-added industry. They will endeavor to assist any new business interested in locating to the area.

Finally, the County offers an unparalleled recreational wilderness experience. Many of the areas lakes are only accessible by pontoon plane, thus account for several local guiding and outfitting businesses.

Communities at a Glance



Hamlet of Fort Vermilion

The Hamlet of Fort Vermilion was founded in 1788 as a post for the North West Company, this picturesque community stretches for six kilometres along the southern banks of the Mighty Peace River.

During the early years riverboats were a way of life and Fort Vermilion's riverbanks bustled with these stately vessels. Labourers manually pulled goods up the Vermilion Chutes and reloaded them onto riverboats to continue on their way. The grand entrance of the railway in High Level and Fort Chipewan divided the North and ended the river trading system. In 1952 the M.B. Watson Lake made the final commercial run to Fort Vermilion, bringing the riverboat era to an end.

COMMUNITY PROFILE

Aboriginal people, represented by two major language groups, the Dene and the Cree, were the first to inhabit the area. With the onset of the fur trade in the late 1700's the aboriginal way of life changed and outside goods were offered in trade for furs, hides and provisions from the natives.

The province of Alberta was formed in 1905. The thriving trade and settlement at Fort Vermilion influenced the political decision to strike the northern boundary of Alberta at 60 degrees north latitude. In 1974 the bridge across the Peace River was opened and the region changed forever. There was no longer a need for the ferry in summer and ice bridge in winter to link Fort Vermilion with people and services across the river.

The community has preserved many of the old original buildings, including a Hudson's Bay trading post and office and a trappers shack. The 1923 dove-tailed log St. Germain House is now the Visitor Information Centre. The Lean To Museum and Archives, built in 1995, features exhibits depicting historical life in Fort Vermilion with artifacts dating back as far as the late 1700's.

Fort Vermilion has a handsome modern hospital overlooking the Peace River Valley. This was the first facility to service the entire municipality. The Bicentennial Park is situated along the Mighty Peace River and features a monument and time capsule from the 1988 celebration. The site of the old Roman Catholic mission hospital has been replaced by an all service RV Park, and a nine-hole grass greens golf course in Fort Vermilion features the last of the historic log mission buildings now serving as the Club House.

The Fort Vermilion Nature Trail is an easy hike along the river shore through a mostly forested area promising an incredible view of the



La Crete County office

Peace River. The trail is marked by signs on each end and is accessible from River Road.

Hamlet of La Crete

The Hamlet of La Crete is a Mennonite community started in the mid 30's and is the agricultural center of the County. Settlers chose this area because they realized the potential for farmland in the surrounding area. At first there were only a handful of families migrating to the La Crete area, but family members quickly followed strengthening the family values that are still upheld today. By 1939, over 200 Mennonites from Saskatchewan, Manitoba, and Mexico, had settled in the area. The majority of these settlers were Old Colony Mennonites, who cleared their own land for farming, established their own churches and schools, many of which are still in use today

La Crete is situated in the northwest corner of Alberta and lies at the north base of the beautiful Buffalo Head Hills. A few miles to the east

COMMUNITY PROFILE

lays the Mighty Peace River, in all its roaring splendor and peaceful serenity. Besides the scenic hills and majestic river, La Crete is also surrounded by forests, lakes and lush farmland. La Crete's location provides unlimited opportunities for adventures such as water sports, hunting, camping, fishing, snowmobiling and many more.

La Crete has a unique Mennonite heritage and you won't want to miss the Mennonite Heritage Village, where history comes to life in the many original buildings that were settled in. Despite vast growth in recent years, La Crete remains a friendly, family oriented community with a strong sense of pride in their heritage and has developed into a unique bilingual community with German and English as the two dominant languages

Hamlet of Zama City

The Hamlet of Zama is the oil center of the north and has a very active community spirit. The community of Zama along with Zama Lake were named after a Dene Tha' Chief, whose name was Zamba. Previously known as Zama Lake, Zama and now Zama City, Zama is still a Hamlet within the Mackenzie County. We have that 'small-town' atmosphere that offers security and safety to our citizens and children.

Zama City is located smack-dab in the middle of one of the largest known oil and gas fields in Alberta. Residents are here because of this industry and are all involved somehow or another in the oil and gas profession.

Zama has been in existence for well over 35 years. Legend states that it was initially called 'Cameron Corner' named after the first company that set up on the main street in town. Zama and its citizens are mainly dependent on the major oil companies in the area. We've had our share of them too, Hudson Bay, Dome, Amoco, Coenerco, Pennzoil, Gulf,

Phillips and Apache are some of the many that have had holdings in the area.



COUNCIL

	2016 Actual	2017 Actual	2018 Est. Actual ▲	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Expenditures:						
Salaries and Benefits	\$406,010	\$406,832	\$486,977	\$539,400	\$572,277	\$32,877
Materials and Supplies	\$181,057	\$245,200	\$281,208	\$281,000	\$277,000	(\$4,000)
Contracted Services	\$52,961	\$26,236	\$32,690	\$46,550	\$46,100	(\$450)
Utilities	\$7,272	\$9,485	\$10,670	\$7,700	\$7,700	\$0
Total Expenditures	\$647,301	\$687,754	\$811,545	\$874,650	\$903,077	\$28,427



Mackenzie County

ADMINISTRATION

INTRODUCTION

The Administration Department provides leadership and direction and is responsible for the co-ordination of information with all departments while ensuring that the policies of Council are effectively implemented. The Chief Administrative Officer is Council's principal advisor on matters of policy and is responsible to Council for the efficient administration of all County activities. All Department Heads are responsible to the Chief Administrative Officer for the efficient operation of their respective departments.

MISSION STATEMENT

To assist Council in ensuring policies adopted and decisions made by Council are the most effective in moving the County forward in a positive and sustainable manner.

This mission statement is accomplished by:

- Providing information, advice and a high level of customer service to Council, staff and the general public.
- Ensuring the records of the County are maintained as required under policy and legislation.
- Presenting information to Council in the form of agendas, minutes, by-laws and agreements.
- Responding to public queries and information about programs and services, building awareness about municipal services, establishes links with the community and media.
- Managing the provision of human resources to the corporation.
- Providing the overall strategic direction for the provision of information technology and services.
- Ensuring the financial affairs of the County meet the objectives of Council and comply with all legislative requirements.

The Administration budget also includes several elements which have not been identified within specific departments. Expenditures and revenues in this classification generally pertain to the Municipal operations as a whole or the benefits are shared across the entire Municipality. Additional details are provided below.

CORPORATE EXPENDITURES

This section pertains to the general operations of the County as a whole. This classification includes items such as:

- Insurance administration (broker and adjusters fees). Insurance coverage premiums are charged to specific departments.
- Legal, auditing and other professional services.
- Service charges relating to banking and payroll administration.
- Tax write-offs.
- Contributions to area municipalities under inter-municipal sharing and collaborative agreements.

CORPORATE REVENUES

Tax Levy

Property taxation is a major source of revenue for the County. To determine the tax levy for a property, the property's assessment value is multiplied by tax rate for its property class.

Grants-In-Lieu-of Taxes

Although property owned and occupied by the government and government entities is not subject to taxation, they are liable for payments-in-lieu-of taxes, generally at the equivalent tax rates.

ADMINISTRATION

Interest on Investments

Interest earned on bank deposits, investments, and loans through cash management policy and strategy.

Interest on Taxes

This source of revenue is resulting from the late payment of property taxes. These penalties are imposed in accordance with provincial legislation and Council policy.

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$63,681	\$82,614	\$69,785	\$75,450	\$70,800	(\$4,650)
Penalties- Overdue Accounts	\$1,453,394	\$1,033,628	\$1,110,696	\$1,309,000	\$709,000	(\$600,000)
Interest Earnings	\$525,474	\$450,340	\$475,000	\$500,000	\$500,000	\$0
Grants	\$72,277	\$114,040	\$339,803	\$554,960	\$301,520	(\$253,440)
Other Revenue	\$150,604	\$203,759	\$229,492	\$130,000	\$130,000	\$0
Reserve Draws	\$0	\$0	\$361,600	\$412,173	\$0	(\$412,173)
Total Revenues	\$2,265,430	\$1,884,379	\$2,586,376	\$2,981,583	\$1,711,320	(\$1,270,263)
Expenditures:						
Salaries and Benefits	\$2,101,492	\$2,399,815	\$2,219,845	\$2,392,308	\$2,423,379	\$31,071
Materials and Supplies	\$383,143	\$423,985	\$438,750	\$424,100	\$472,632	\$48,532
Contracted Services	\$874,407	\$900,998	\$755,395	\$857,500	\$874,549	\$17,049
Utilities	\$150,624	\$169,626	\$164,144	\$154,600	\$165,751	\$11,151
Debt/Capital Financing	\$433,745	\$1,514,842	\$2,484,185	\$2,484,931	\$2,136,813	(\$348,118)
Grants	\$1,408,661	\$1,336,499	\$1,726,879	\$1,716,400	\$1,465,879	(\$250,521)
Non-TCA	\$222,638	\$599,575	\$451,659	\$883,135	\$307,700	(\$575,435)
Total Expenditures	\$5,574,709	\$7,345,340	\$8,240,858	\$8,912,974	\$7,846,703	(\$1,066,271)

FIRE DEPARTMENT

INTRODUCTION

Mackenzie County operates four fire stations located in Tompkins Landing, La Crete, Fort Vermilion, and Zama. High Level rural residents are served by the Town of High Level fire department under a Regional Service Sharing Agreement.

Members on the various fire departments are volunteers and are paid an honorarium by the County. The membership numbers are:

- La Crete/Tompkins—44 active members
- Fort Vermilion—20 active members
- Zama—11 active members

MISSION STATEMENT

Striving to attain excellence through continuous improvement, in order to save lives, preserve property and protect the environment.

Becoming a firefighter requires a considerable commitment and availability. Some of the expectations and duties of a member are as follows:

- Attend training nights in order to maintain and build skills
- Obtain appropriate fire/emergency training as per the National Fire Protection Association (NFPA)
- Make an effort to attend as many drill nights and emergency calls as possible
- Respond to emergency calls, not only within the County, but also those in other fire districts as defined in mutual aid agreements
- Be on voluntary call
- Be a team player
- Help maintain an organized and neat station, as well as keep equipment clean

We strive to ensure protection from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions that may threaten lives or property. We manage these threats using a wide variety of programs varying from prevention to response, delivered in a safe and professional manner.

Our firefighters respond to an average of 250 calls annually consisting of:

- **Fire responses:** structural, vehicle, wildland and others.
- **Motor vehicle accident responses:** extrication of victims, stabilizing victims and removing them from the vehicles, protecting the scene and traffic control, containment of spills.
- **Medical responses:** respond to assist EMS with a wide variety of life threatening emergencies
- **Other responses** not included in the above: carbon monoxide activations, natural gas leaks, fire alarm activations, hazardous material incidents, burning complaints, unknown odors, public assistance, Mutual Aid assistance to partners.



FIRE DEPARTMENT

	2016 Actual	2017 Actual	2018 Est. Actual ▲	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$155,327	\$92,163	\$338,000	\$97,000	\$111,000	\$14,000
Grants	\$99,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$550	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$3,000	\$0	(\$3,000)
Total Revenues	\$254,327	\$92,163	\$338,550	\$100,000	\$111,000	\$11,000
Expenditures:						
Salaries and Benefits	\$152,262	\$248,679	\$249,753	\$212,550	\$266,589	\$54,039
Materials and Supplies	\$275,441	\$308,807	\$229,930	\$291,350	\$243,229	(\$48,121)
Contracted Services	\$195,394	\$200,261	\$270,735	\$216,850	\$213,595	(\$3,455)
Utilities	\$59,576	\$66,267	\$76,887	\$76,150	\$82,787	\$6,637
Debt/Capital Financing	\$0	(\$3,800)	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$5,000	\$5,000	\$5,000	\$0
Non-TCA	\$43,098	\$0	\$18,625	\$68,000	\$20,000	(\$48,000)
Total Expenditures	\$725,771	\$820,213	\$850,931	\$869,900	\$831,200	(\$38,900)



Enforcement

Peace Officer

The County employs one Community Peace Officer. This secondary level of policing, outside those provided by the RCMP, allows for direct pro-active approach to law enforcement concerns. Community Peace Officers are also responsible for enforcing selected provincial statutes including:

- *Traffic Safety Act.*
- *Gaming and Liquor Act.*
- *Dangerous Dog Act.*
- *Animal Protection Act.*

Bylaw Enforcement Officer

The County employs one Bylaw Enforcement Officer. Bylaw Enforcement Officers are responsible for

- Enforcing County Bylaws.
- Responding to noise complaints.
- Respond to and investigating complaints.

Enhanced Police Officer

Mackenzie County Council currently provides for 2 enhanced police officers within the 2019 budget. 1 officer is requested to be a school resource officer, while the other officer is to respond to calls.

Clerical Assistant

To ensure that RCMP clerical assistance is available to all residents of the County, 1 clerical assistant is included in the 2019 budget.

Safety

Included in the Enforcement Services budget, expenditures are included for safety training of employees. Safety courses vary by job requirements, below are some of the safety courses required:

- First aid
- Chainsaw safety
- Operator training

The Enforcement services department as a whole is also too respond and assist in any natural disaster that may effect county residents.



Enforcement

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$17,756	\$10,792	\$14,800	\$17,850	\$14,827	(\$3,023)
Other Revenue	\$34,589	\$22,685	\$35,000	\$50,000	\$30,000	(\$20,000)
Reserve Draws	\$0	\$0	\$5,000	\$5,000	\$0	(\$5,000)
Total Revenues	\$52,345	\$33,477	\$54,800	\$72,850	\$44,827	(\$28,023)
Expenditures:						
Salaries and Benefits	\$220,996	\$232,355	\$271,383	\$347,200	\$339,987	(\$7,213)
Materials and Supplies	\$33,064	\$33,141	\$62,313	\$58,300	\$71,800	\$13,500
Contracted Services	\$198,719	\$172,104	\$238,696	\$333,950	\$326,300	(\$7,650)
Utilities	\$9,697	\$13,874	\$20,821	\$21,600	\$22,900	\$1,300
Debt/Capital Financing	\$2,202	\$1,315	\$0	\$0	\$0	\$0
Non-TCA	\$0	\$0	\$0	\$4,200	\$0	(\$4,200)
Total Expenditures	\$464,678	\$452,789	\$593,213	\$765,250	\$760,987	(\$4,263)



PUBLIC WORKS

INTRODUCTION

Public Works is responsible for the following services:

- The maintenance and operation of the road network which includes the road surface, drainage system, sidewalks, boulevard trees, and signage.
- Winter control and annual maintenance for over 2,000 km of gravel roads.
- Maintenance of all public parks and other open recreation areas directly administered by the County.
- The administration of the contracts for the engineering and construction contracts for the infrastructure renewal projects.

MISSION STATEMENT

To operate and maintain the services that are provided to meet or exceed the applicable regulatory requirements and in accordance with the direction provided by Council.



	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$121,214	\$103,125	\$127,050	\$118,000	\$106,000	(\$12,000)
Grants	\$732,173	\$197,105	\$122,753	\$123,440	\$122,000	(\$1,440)
Other Revenue	\$269,477	\$222,956	\$227,596	\$221,100	\$221,100	\$0
Reserve Draws	\$0	\$0	\$2,155,941	\$2,368,649	\$0	(\$2,368,649)
Total Revenues	\$1,122,865	\$523,186	\$2,633,340	\$2,831,189	\$449,100	(\$2,382,089)
Expenditures:						
Salaries and Benefits	\$3,530,122	\$3,579,143	\$3,644,942	\$3,529,850	\$3,908,245	\$378,395
Materials and Supplies	\$2,675,857	\$3,110,437	\$5,510,613	\$5,750,650	\$3,695,850	(\$2,054,800)
Contracted Services	\$1,390,237	\$1,900,709	\$1,767,370	\$1,916,900	\$2,013,915	\$97,015
Utilities	\$834,669	\$1,045,764	\$1,201,932	\$1,079,950	\$1,281,993	\$202,043
Debt/Capital Financing	\$1,708,964	\$3,020,600	\$1,053,800	\$1,053,800	\$1,134,830	\$81,030
Non-TCA	\$164,435	\$562,552	\$264,244	\$478,649	\$385,000	(\$93,649)
Total Expenditures	\$10,304,284	\$13,219,205	\$13,442,901	\$13,809,799	\$12,419,833	(\$1,389,966)

AIRPORTS

Mackenzie County operates 3 airports within the County. The newly named Fort Vermilion airport “Wop May Memorial Airport” is a base for Alberta Health Services air ambulance medical transport.

Fort Vermilion and La Crete airports are equipped with an Automated Weather Observing System (AWOS), which is to assist pilots in detecting weather changes that may affect their landing.

Fort Vermilion and La Crete are open all year round, while Zama airport primary use is in the summer months to assist in fire protective services of Alberta Agriculture & Forestry, and used for the transport of employees to/from worksites.

Sources of revenue for the Fort Vermilion and La Crete airports is by leasing space for aircraft storage, and entering into agreements for fuel flowage rates.

One of the Non TCA requests for 2019 is to develop airport operational/safety manuals as required by NAV Canada and Transport Canada.



	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$24,471	\$34,350	\$36,150	\$36,150	\$41,620	\$5,470
Reserve Draws	\$0	\$0	\$0	\$75,665	\$0	(\$75,665)
Total Revenues	\$24,471	\$34,350	\$36,150	\$111,815	\$41,620	(\$70,195)
Expenditures:						
Salaries and Benefits	\$26,482	\$54,115	\$59,620	\$56,550	\$63,431	\$6,881
Materials and Supplies	\$11,249	\$24,439	\$21,092	\$24,500	\$28,500	\$3,700
Contracted Services	\$119,672	\$68,236	\$123,925	\$165,000	\$162,130	(\$2,870)
Utilities	\$13,434	\$26,896	\$28,786	\$19,550	\$30,426	\$10,876
Debt/Capital Financing	\$7,114	\$46,287	\$0	\$0	\$0	\$0
Non-TCA	\$34,657	\$15,729	\$0	\$75,665	\$30,000	(\$45,665)
Total Expenditures	\$212,608	\$235,702	\$233,423	\$341,265	\$314,487	(\$27,078)

UTILITIES – WATER & SEWER

INTRODUCTION

The Mackenzie County water and sewage systems in strict accordance with Provincial regulations. Our primary responsibility is to provide safe, reliable drinking water. We also provide efficient water and sewer services to our customers. Areas of responsibility include watermains, water services, water meters, fire hydrants.

The County is also responsible for the sanitary sewer system which includes the sanitary sewer mains, various sewage pumping station as well as the sewage treatment lagoons. We provide excellent customer service and also coordinate infrastructure capital projects.

The success of the County hinges on efficient and effective coordination and consistency of our service delivery while still ensuring that our infrastructure is maintained and renewed.

MISSION STATEMENT

Mackenzie County is committed to comply with all applicable legislation and regulatory requirements, as it pertains to drinking water quality, to supply consumers with safe drinking water and is committed to the maintenance and continual improvement of the systems, operations and standards.

This means we will strive to achieve these goals through the implementation of the management system comprised of policies, procedures, instructions and forms that demonstrate risk based treatment process evaluation, staff competency, open communications, appropriate contingency/incident response measures and response to consumers' concerns in a timely manner.

The drinking water system's owners and supervisor/managers and the employees who are directly involved in the supply of drinking water, share responsibilities of implementing, maintaining and contributing to the continual improvement of the system.



UTILITIES – WATER & SEWER

Fees for Service

The trend across the province and nationally, driven by user pay models and the upper tier governments requirements to receive grants funding, is that municipalities move towards full cost accounting and rate setting for water and sewer.

Provincial associations such as AUMA and the Alberta Water Association have issued the following policy statements pertaining to full cost pricing and accounting:

- We will partner with the Government of Alberta to support municipalities in adopting full cost accounting and implementing water pricing that will:
 - Educate users on the true cost of the water resources they are consuming, thereby providing a financial incentive to conserve and use more efficiently;
 - Provide enough revenue to cover the full costs of providing water and wastewater services including maintaining and replacing infrastructure and implementing water conservation and source water protection measures; and,
 - Provide financial reporting on water and wastewater utility functions separate from general revenues.



The Government of Alberta is placing greater emphasis on long-term financial planning for water and sewer utilities. The trend is for greater funding preference for municipalities that have implemented or are working towards full metering, water conservation, efficiency, and productivity planning, asset management and full cost accounting.

UTILITIES – WATER & SEWER

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
WATER						
Revenues:						
Water/Sewer Fees	\$2,980,503	\$2,953,740	\$3,012,658	\$2,927,650	\$2,938,177	\$10,527
User Fees/Sales /Rentals	\$71,317	\$65,413	\$57,310	\$65,050	\$64,000	(\$1,050)
Penalties- Overdue Accounts	\$53,944	\$56,227	\$16,586	\$56,750	\$20,000	(\$36,750)
Other Revenue	\$5,919	\$27,796	\$42,335	\$5,950	\$25,950	\$20,000
Reserve Draws	\$0	\$0	\$13,693	\$35,000	\$0	(\$35,000)
Total Revenues	\$3,111,683	\$3,103,176	\$3,142,582	\$3,090,400	\$3,048,127	(\$42,273)
Expenditures:						
Salaries and Benefits	\$539,735	\$610,639	\$689,713	\$759,242	\$785,440	\$26,694
Materials and Supplies	\$349,526	\$261,344	\$355,320	\$328,450	\$390,480	\$62,030
Contracted Services	292,449.57	336,929.34	337,154.77	391,450.00	405,190.00	13,740.00
Utilities	312,195.6	361,000.5	394,900.0	379,650.0	414,188.0	34,538.0
Debt/Capital Financing	\$684,022	\$569,016	\$646,100	\$646,100	\$671,587	\$25,487
Non-TCA	\$61,094	\$54,662	\$22,782	\$235,000	\$0	(\$235,000)
Total Expenditures	\$2,239,023	\$2,193,591	\$2,445,970	\$2,739,892	\$2,666,885	(\$72,511)
SEWER						
Revenues:						
Water/Sewer Fees	\$912,931	\$1,120,660	\$1,122,940	\$1,147,150	\$1,118,625	(\$28,525)
User Fees/Sales /Rentals	\$150	\$350	\$0	\$0	\$0	\$0
Other Revenue	\$21,984	\$16,178	\$16,177	\$16,200	\$12,400	(\$3,800)
Total Revenues	\$935,066	\$1,137,187	\$1,139,117	\$1,163,350	\$1,131,025	(\$32,325)
Expenditures:						
Salaries and Benefits	\$316,590	\$337,803	\$405,162	\$439,850	\$441,939	\$2,089
Materials and Supplies	\$18,506	\$24,895	\$18,500	\$35,600	\$22,600	(\$13,000)
Contracted Services	\$135,653	\$88,488	\$126,945	\$138,450	\$151,650	\$13,200
Utilities	\$22,129	\$25,943	\$28,800	\$28,050	\$30,241	\$2,191
Debt/Capital Financing	\$209,554	\$198,951	\$155,200	\$155,200	\$167,518	\$12,318
Non-TCA	\$58,000	\$0	\$61,229	\$85,000	\$0	(\$85,000)
Total Expenditures	\$760,432	\$676,079	\$795,835	\$882,150	\$813,948	(\$68,202)

WASTE MANAGEMENT

Mackenzie County operates 7 transfer stations at various locations across the municipality. Caretakers are utilized to manage the day to day operations at the waste transfer.

The County has contracts for the hauling of residential and commercial waste from 7 transfer stations, and residential pick up within the County. All waste is hauled to the Mackenzie Regional Landfill which Mackenzie County has 2 Council members on the Board.

The All waste transfer stations, and the Mackenzie Regional Landfill are available to all users for the disposal of household waste. Rural residents have the option of entering into an agreement with a contractor for the hauling of waste from their residents. Rural residents are responsible for the container fees, and the County pays the tipping fees.

The hamlets of Fort Vermilion, La Crete, and Zama have transfer stations available to resident at a no cost for the disposal of household waste. La Crete has residential curbside pick up that on a fee for service basis.

A variety of the waste transfer stations have recycle centers for reusable items, electronics, tires, batteries, chemical jugs, steel, and household metals such as fridges, stoves, washers ad dryers.

Assisting in the reduce reuse recycle message, the County runs a hamlet residential yard clean up/treasure hunt each spring. This allows residents to place their recyclable material at curbside allowing treasure hunters to reuse some items, reducing the impact on the landfill. After the treasure hunt, municipal employees will pick up yard waste, electronics, and items not claimed during the treasure hunt that are placed at the curbside for disposal.

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$81,742	\$81,000	\$84,400	\$83,200	\$86,250	\$3,050
Other Revenue	\$5,269	\$6,889	\$2,175	\$0	\$0	\$5,269
Reserve Draws	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
Total Revenues	\$87,011	\$87,889	\$86,575	\$98,200	\$86,250	(\$11,950)
Expenditures:						
Salaries and Benefits	\$28,965	\$36,154	\$16,582	\$71,700	\$17,064	(\$54,638)
Materials and Supplies	\$8,241	\$7,007	\$6,547	\$7,100	\$7,800	\$7,000
Contracted Services	\$678,467	\$639,356	\$729,016	\$742,700	\$762,411	\$19,700
Utilities	\$20,922	\$22,697	\$23,724	\$27,250	\$24,911	(\$2,339)
Debt/Capital Financing	\$0	\$32,327	\$0	\$0	\$0	\$32,327
Non-TCA	\$0	\$6,702	\$19,550	\$35,000	\$12,000	(\$23,000)
Total Expenditures	\$736,596	\$744,243	\$795,419	\$883,750	\$824,186	(\$59,564)

PLANNING & DEVELOPMENT

INTRODUCTION – PLANNING SERVICES

The Planning Section is responsible for the distribution of information and advice to Council, landowners, the general public and to the development industry with respect to community and land use planning. The department administers the County's Municipal Development Plan and Land Use By-Law, the development approvals process, and provides planning advice and recommendations to the Municipal Planning Commission. Staff conduct research into a variety of land use planning matters including changing Provincial policy and emerging issues affecting a broad range of economic, environmental and social factors that contribute to the community.

MISSION

- Provide timely assistance to Council, the public and private agencies concerned with the development of the County.
- Provide the public and developers with high levels of customer service and education in respect of the County's planning context.
- Provide guidance and direction based on best practice in making the County a more liveable and sustainable community.
- Take into account the financial status of the County when considering future development so that a balance between residential and commercial-industrial assessment may be achieved and maintained.

INTRODUCTION – SAFETY CODE INSPECTIONS

Safety code inspections are undertaken by a third party vendor on a fee for service basis. In addition to providing internal support as well as external services to the public through the following service areas:

- Processing and issuing permits to construct and demolish.
- Conducting site inspections.

- Issuing Orders and notices of violations in accordance with the Safety Codes Act.
- Examination of plans and specifications for compliance with the Safety Codes Act, Land Use By-Law Subdivision Agreements, and other regulations.
- Enforcing the Safety Codes Act.

MISSION STATEMENT

Our ongoing goal is to provide quality, efficient and effective levels of service to Council, residents on a continuing basis. We continually seek out new ways to improve the delivery of the services we provide while maintaining an accountable and cost effective service.



PLANNING & DEVELOPMENT

MISSION STATEMENT

Our ongoing goal is to provide quality, efficient and effective levels of service to Council, residents on a continuing basis. We continually seek out new ways to improve the delivery of the services we provide while maintaining an accountable and cost effective service.

INTRODUCTION – ECONOMIC DEVELOPMENT SERVICES

Staff will continue to work on the promotion of new economic activities, sustainable growth, and support of existing business and industry. Working with local community groups, organizations and businesses, and along with other partners, the main goal is to strengthen the local economy and ensure community needs are addressed.

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$23,146	\$116,838	\$115,000	\$9,600	\$9,600	\$0
Permits & Fees	\$381,102	\$294,085	\$249,075	\$269,000	\$271,000	\$2,000
Grants	\$0	\$0	\$0	\$315,000	\$30,000	(\$285,000)
Other Revenue	\$0	\$0	\$0	\$1,000	\$1,000	\$0
Reserve Draws	\$0	\$0	\$48,273	\$85,059	\$0	(\$85,059)
Total Revenues	\$404,248	\$410,923	\$412,348	\$679,659	\$311,600	(\$368,059)
Expenditures:						
Salaries and Benefits	\$645,710	\$614,679	\$528,160	\$651,250	\$670,569	\$19,319
Materials and Supplies	\$49,117	\$55,358	\$54,650	\$57,850	\$72,550	\$14,700
Contracted Services	\$312,011	\$238,433	\$276,233	\$291,350	\$374,650	\$83,300
Utilities	\$9,017	\$11,361	\$11,354	\$11,600	\$11,590	(\$10)
Debt/Capital Financing	\$0	\$88,645	\$0	\$0	\$0	\$0
Non-TCA	\$383,191	\$53,232	\$281,199	\$743,059	\$60,000	(\$683,059)
Total Expenditures	\$1,399,047	\$1,061,709	\$1,151,596	\$1,755,109	\$1,189,359	(\$565,750)

AGRICULTURE

The Agricultural department provides services assisting ratepayers within Mackenzie County with beaver and drainage concerns, roadside mowing and spraying, wolf depredation, and noxious weed inspection.

While following the County's Policies and Bylaws, the Agriculture depart also has to follow the mandates of the *Alberta Agricultural Service Board Act*, there for an Agricultural Service Board was established. Mackenzie County's Agricultural Service Board consists of two municipally appointed Councillors and three municipally appointed members at Large.

Agricultural Service Boards are responsible for administering and enforcing the provincial agricultural related act; *Weed Control Act*, *Agriculture Pest Act*, *Soil Conservation Act*, *Livestock Disease Act*, and the *Alberta Agricultural Service Board Act*.

The Agricultural Service Board has a business plan that is updated on a regular basis, with the main goals being:

- Encourage development of new value-added agricultural farms and agri-businesses.
- Promote sustainable agricultural policies and practices.
- Strong internal policies and programs to support responsible agricultural land development.
- Appropriate land uses within the County.
- Continuing agricultural land expansion.
- Wolf depredation.
- Noxious weed management.



AGRICULTURE

The Agricultural Service Board works closely and provides financial assistance to Mackenzie Applied Research Association (MARA), and the Veterinary Services Incorporated, as well as hosting an Agricultural Fair & Tradeshow at the MARA grounds in Fort Vermilion.

Providing water pump rentals to ratepayers, renting County owned land for agricultural use, and tradeshow revenue are the main funding provided to this department.

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
User Fees/Sales /Rentals	\$59,032	\$43,169	\$52,932	\$48,300	\$61,268	\$12,968
Grants	\$188,423	\$178,296	\$183,359	\$183,350	\$183,350	\$0
Reserve Draws	\$0	\$0	\$5,000	\$35,000	\$0	(\$35,000)
Total Revenues	\$247,455	\$221,465	\$241,291	\$266,650	\$244,618	(\$22,032)
Expenditures:						
Salaries and Benefits	\$232,708	\$272,942	\$281,573	\$313,600	\$347,329	\$33,729
Materials and Supplies	\$116,248	\$132,779	\$164,303	\$151,500	\$192,379	\$40,879
Contracted Services	\$665,258	\$748,627	\$523,336	\$799,750	\$809,900	\$10,150
Utilities	\$9,977	\$13,785	\$20,178	\$21,960	\$20,960	(\$1,000)
Debt/Capital Financing	(\$685)	\$123,399	\$0	\$0	\$0	\$0
Grants	\$110,000	\$134,423	\$131,000	\$131,000	\$147,500	\$16,500
Non-TCA	\$0	\$0	\$10,159	\$60,500	\$0	(\$60,500)
Total Expenditures	\$1,133,506	\$1,425,956	\$1,130,548	\$1,478,310	\$1,518,068	\$39,758

GRANTS TO OTHER ORGANIZATIONS & MACKENZIE COUNTY LIBRARY BOARD

GRANTS TO OTHER ORGANIZATIONS

Mackenzie County Council recognizes the value of volunteers and the non-profit groups operating within the region. Grants are available to Non Profit groups, with an application deadline of mid-October each year. The 2019 operating and capital budget includes funding that was provided to Family and Community Support Services (FCSS), Recreation Boards, and numerous other non-profit organizations.

Below is a list of funding streams that the County provides to some of the organization:

- Funding towards the provision of FCSS programs and activities.
- Operating and capital grants for Fort Vermilion, La Crete and Zama Recreation Boards, including utilities and insurance.
- Operating agreements with the La Crete Agricultural Society whereby the County pays all conventional utilities for the La Crete Heritage Centre.
- The County pays all utilities for the Fort Vermilion Community & Cultural Complex which hosts the Fort Vermilion Agricultural Society.
- A cemetery maintenance grant of \$600 annually.
- The County provides operating and capital funding to the Fort Vermilion, La Crete, and Zama Recreation Boards. The recreational boards operate the County-owned facilities and provide a range of programs and activities to local residents and visitors.

LIBRARY BOARD

The Library is a vital part of our municipality and continues to flourish as a strong member and active partner within the community. The Library Board looks forward to continuing a strong and cooperative relationship with the County and Council.

The Library Board seeks to meet the informational, educational, recreational and cultural interests and needs of our community by providing timely access to print and non-print resources appropriate to those needs. The Public Library seeks to encourage and facilitate reading, literacy and lifelong learning by supplying resources in a variety of formats designed to interest, inform and enlighten.

The Public Library seeks to provide the highest quality service and to organize and display the collection for easy, open access by all.



GRANTS TO OTHER ORGANIZATIONS & MACKENZIE COUNTY LIBRARY BOARD

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
RECREATION BOARDS						
Revenues:						
Reserve Draws	\$0	\$0	\$3,933	\$28,487	\$0	(\$28,487)
Total Revenues	\$0	\$0	\$3,933	\$28,487	\$0	(\$28,487)
Expenditures:						
Materials and Supplies	\$0	\$2,017	\$0	\$0	\$0	\$0
Contracted Services	\$0	\$0	\$0	\$4,600	\$4,600	\$0
Utilities	\$1,889	\$0	\$0	\$3,000	\$0	(\$3,000)
Debt/Capital Financing	\$0	\$52,448	\$145,950	\$145,950	\$145,892	(\$58)
Grants	\$796,410	\$897,713	\$1,024,408	\$1,029,319	\$1,040,610	\$11,291
Non-TCA	\$81,662	\$6,696	\$5,292	\$25,618	\$0	(\$25,618)
Total Expenditures	\$879,961	\$958,874	\$1,175,650	\$1,208,487	\$1,191,102	(\$17,385)



GRANTS TO OTHER ORGANIZATIONS & MACKENZIE COUNTY LIBRARY BOARD

Family and Community Support Services & All Not for Profit Groups	2016 Actual	2017 Actual	2018 Est. Actual ▲	2018	2019	\$ Variance
	Total	Total	Total	Budget	Budget	Budget
Revenues:						
Grants	\$298,682	\$298,682	\$234,147	\$298,700	\$298,682	(\$18)
Other Revenue	\$13,667	(\$2,000)	(\$1,500)	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$9,000	\$0	(\$9,000)
Total Revenues	\$312,349	\$296,682	\$232,647	\$307,700	\$298,682	(\$9,018)
Expenditures:						
Salaries and Benefits	(\$1,036)	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$720	\$1,635	\$163	\$8,100	\$7,100	(\$1,000)
Grants	\$783,353	\$790,414	\$815,750	\$815,750	\$815,750	\$0
Total Expenditures	\$783,038	\$792,049	\$815,913	\$823,850	\$822,850	(\$1,000)

WE are A
 COMMUNITY

GRANTS TO OTHER ORGANIZATIONS & MACKENZIE COUNTY LIBRARY BOARD

	2016 Actual	2017 Actual	2018 Est. Actual	2018	2019	\$ Variance
Library	Total	Total	Total	Budget	Budget	Budget
Revenues:						
Reserve Draws	\$0	\$0	\$4,200	\$4,200	\$0	(\$4,200)
Total Revenues	\$0	\$0	\$4,200	\$4,200	\$0	(\$4,200)
Expenditures:						
Contracted Services	\$519	\$0	\$2,500	\$2,500	\$2,500	\$0
Grants	\$236,931	\$239,491	\$245,750	\$245,750	\$258,700	\$12,950
Total Expenditures	\$237,450	\$239,491	\$248,250	\$248,250	\$261,200	\$12,950



CAPITAL BUDGET

INTRODUCTION

The Capital Budget is a long-term, multi-year plan that is updated and refined on an annual basis. This plan reflects the need to invest in our infrastructure as the County grows and the existing infrastructure ages. Along with these factors, the withdrawal of Provincial and Federal capital allocations has created a significant financial challenge for the Mackenzie County. The need to prepare long-term infrastructure renewal plans, at the same time plan for growth, which is supported by prudent financial planning, is a major undertaking.

OVERVIEW OF CAPITAL BUDGET PREPARATION

In addition to being a planning tool, the Capital Budget and Forecast is a very important financial tool. By identifying and quantifying our renewal and growth needs we are able to determine the existing financial capacity and financial implications of the County undertaking the desired plan. The use of long term financial planning ensures that service levels are maintained and our assets are in a good state of repair without negative impact or significant tax or rate increases in any particular year.

The guiding principles that staff employ in the development of the Capital Budget and Forecast may be summarized as follows:

- Focus on the renewal needs of existing assets
- Focus on the needs of the community
- Achieve optimum benefit from the use of taxpayer's dollars
- Increase the efficiency of our program delivery

CAPITAL BUDGET INPUTS

The graphic below illustrates the hierarchy of information which leads to the County's overall vision and impacts capital investment decisions.



The County is currently developing a Long-Term Financial Plan that will detail capital expenditures for the next 5 years. As noted in the Introduction section of this document, any potential operating impacts of significant non-recurring projects have been considered in the plan. Staff will be presenting options to Council to ensure adequate financial capacity and flexibility is in place to support the long-term plan.

PRESENTATION OF THE CAPITAL BUDGET AND FORECAST

The 2019 will be presented to Council during the budget deliberations. The 5-year plan will be considered by Council over the next few months. The 2019 projects will be presented under separate cover.

DEBT OUTSTANDING

CURRENT DEBT OUTSTANDING

The total current debt outstanding for the Mackenzie County forecasted as at December 31, 2018 is \$12,621,964. Payments for the next 5 fiscal years and thereafter are as follows:

Year	Principal	Interest	Total
2019	\$1,632,478	\$411,034	\$2,043,512
2020	\$1,215,985	\$363,984	\$1,579,969
2021	\$1,032,971	\$327,457	\$1,360,428
2022	\$805,962	\$299,019	\$1,104,981
2023	\$623,467	\$275,250	\$898,717

These annual principal and interest payments required to service the long-term liabilities of the County are well within the annual debt repayment limit prescribed by the *MGA and Regulations* of the Province of Alberta.



The current debt outstanding for the Mackenzie County is made up of the following obligations:

Details	Dec 31, 2018 Outstanding
Zama Water Treatment: Due 2019, 3.718%	\$48,995
Zama Wastewater System: Due 2019, 3.718%	\$14,475
La Crete Office Building: Due 2019, 3.334%	\$127,704
Zama Multi-Use Cultural Building: Due 2019, 3.334%	\$173,354
Zama Water Treatment Plant: Due 2019, 3.334%	\$88,048
FV Corporate Offices: Due 2020, 3.377%	\$170,734
Rural Water Line: Due 2021, 3.564%	\$619,212
La Crete Sewer Lift Station: Due 2030, 4.124%	\$151,410
Highway #88 Connector: Due 2031, 2.942%	\$1,517,204
Highway #88 Connector: Due 2033, 3.623%	\$8,453,242
FV Arena Ice Plant: Due 2022, 1.741%	\$219,373
Range Road 180: Due 2022, 1.741%	\$275,985
Township Road 1020: Due 2022, 1.741%	\$353,828
LC Arena Dressing Room/Lobby: Due 2022, 2.270%	\$309,414
Zama Tower Road Sewer: Due 2027, 4.501%	\$98,983
Total Current Debt Outstanding:	\$12,621,964

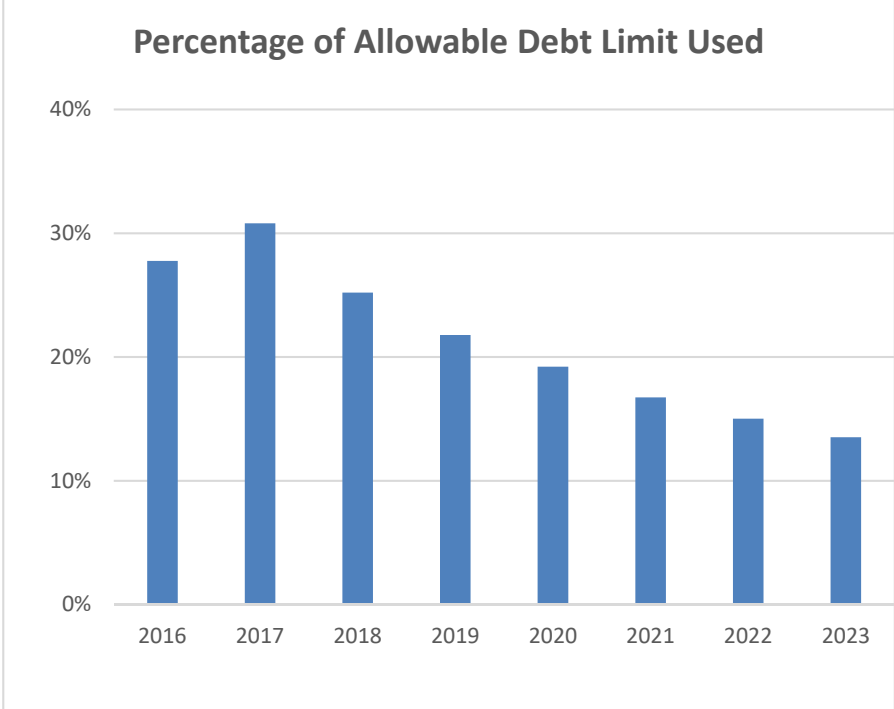
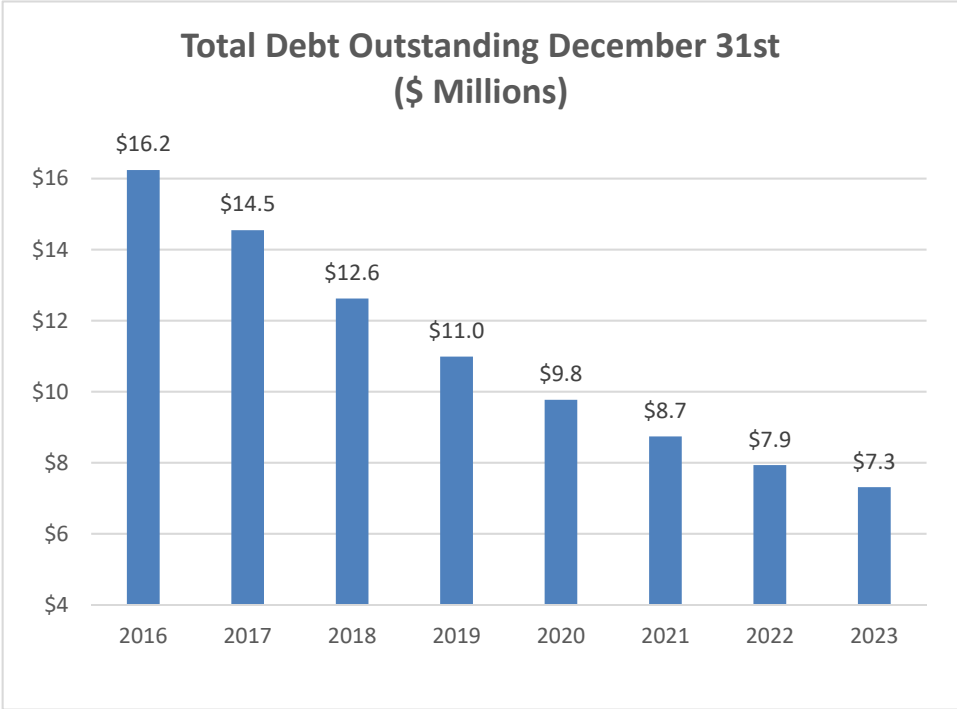
DEBT OUTSTANDING

The forecasted debt to be outstanding is illustrated in the chart titled Total Debt Outstanding December 31st. This chart compares the debt obligations of the past, present and future.

Based on the 2019 budget deliberations and development of the future capital forecast additional debt will be assumed by the County. This chart will be impacted by the future decisions of Council.

The allowable Annual Repayment Limit respecting long-term debt and financial obligations is set by the Provincial Government. The maximum allowable limit is set at 1.5 of revenues and the debt services limit is 0.25% of revenues.

The County's debt limit will be in the \$50 million range for the next few years. Based on this limit the allowable percentage used is presented in the chart below Percentage of Allowable Debt Limit Used.



GLOSSARY

Accounting Principles

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's budget.

Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

Approved Budget

The final budget passed by Council, which will govern the operations and reporting during the fiscal year.

Assessment

A value established by the Municipal Assessor for real property for use as a basis of levying property taxes for municipal purposes.

Assets

All properties, both tangible and intangible, owned by an entity.

Base Budget

Budget resources that are required to maintain service at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

Budget Message

A general discussion of the proposed budget presented in writing as part of the budgeted document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration, for the consideration of Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long term], identifying each capital project and the method of financing.

Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Current Taxes

Taxes that are levied and payment due within the fiscal year.

GLOSSARY

Debenture Debt

The payment of interest and repayment of principle to holders of the Municipality's debt instruments, used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Department

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Expenditure

Acquired goods and services.

External Boards

Boards or external bodies which are not consolidated in the Municipality's financial reporting. Council may have representation on the bodies but they are not under the control of the Council.

Fiscal Policy

Actions adopted to achieve a financial outcome.

Fiscal Year

The twelve-month accounting period for recording financial transactions. The County's fiscal year is January 1 to December 31.

Full Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two (2) half-time positions would equate to one (1) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds, over cumulative expenditures and other uses of funds.

Generally Accepted Accounting Principles (GAAP)

Recognized uniform principles, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principles at a particular time.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

GLOSSARY

Inflation

A rise in price levels caused by economic activity.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

Investment Income

Interest and dividend income received from investments and cash balances.

Long Term Debt

Borrowing to finance capital projects having a maturity of more than one year after the date of issue.

Net-Tax Levy (Impact)

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditure minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

Object Code

A revenue or expenditure category used consistently across the municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example, grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

Offsite Levy

Monies collected and earmarked for a specific purpose. Generally related to new infrastructure required to support growth.

Operating (Current) Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Payments in Lieu of Taxes (PIL's)

Payments in lieu of taxes received from other governments which are exempt from the payment of property taxes.

Program

A group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Public Sector Accounting Board (PSAB)

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncements to enhance the financial reporting information of public sector bodies.

Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless allocated to a reserve by Council.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

GLOSSARY

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purpose to be segregated.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money.

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy by-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

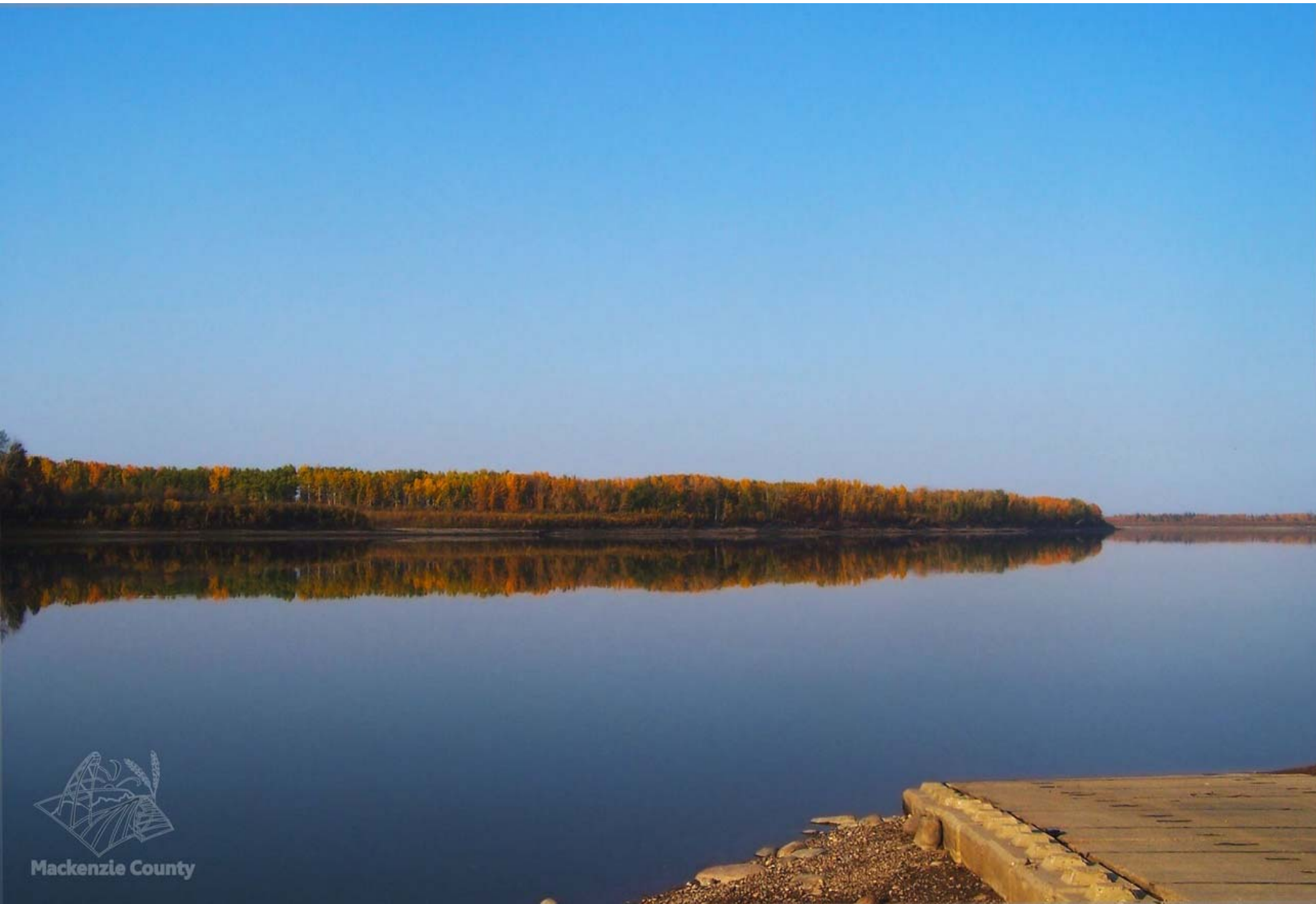
User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from service.



ACRONYMS

AODA	Accessibility for Ontarians with Disabilities Act	PIL	Payment in Lieu
BIA	Business Improvement Area	PSAB	Public Sector Accounting Board
CAO	Chief Administrative Officer	PT	Part Time
Corp.	Corporate Allocations	PW	Public Works
EDC	Economic Development Committee	RFP	Request for Proposal
FT	Full Time	SCADA	Supervisory Control and Data Acquisition
FTE	Full Time Equivalents	WHMIS	Workplace Hazardous Materials Information System
FCSS	Family, Community & Social Services	ZA	Hamlet of Zama
FV	Hamlet of Fort Vermilion		
GAAP	Generally Accepted Accounting Principles		
GIS	Geographic Information System		
HR	Human Resources		
GST	Goods and Services Tax		
HVAC	Heating, Ventilating and Air Conditioning		
IT	Information Technology		
LC	Hamlet of La Crete		
MARA	Mackenzie Applied Research Association		
P&R	Parks and Recreation		



Mackenzie County



Town of High Level
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 High Level, AB T0H 1Z0
 Canada

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 town@highlevel.ca
 www.highlevel.ca

October 12, 2018

Attention: Len Racher
 Chief Administrative Officer
 Mackenzie County
 4511-46 Avenue
 Box 640
 Fort Vermilion AB T0H 1N0

Re: 2019 Capital Contribution

Dear Mr. Racher,

This correspondence is to provide an overview of the Town’s 2019 Capital Projects as per the Regional Service Sharing Agreement (RSSA).

Under the current RSSA, the County contributes the following percentages of capital expenditures:

- Airport – 30%
- Fire Services – 50%
- Recreation – 20%

Below is a summary of the capital projects included in the Town’s tentative 2019 capital budget:

Category	Project	Budget	Capital Contribution
Airport	Raico Ice Breaker	\$ 45,000	\$ 13,500
Airport	Parking Pay Station	10,000	3,000
Fire Services	Squad 1 Replacement	90,000	45,000
Fire Services	Wildland Pumps	14,000	7,000
Fire Services	Deployment Truck Upfit	15,000	7,500
Recreation – Arena	Arena Boards	250,000	50,000
Recreation - Arena	Washroom and Change Room Upgrade	75,000	15,000
Recreation – Pool	Aquatic Lectranator Upgrade	40,000	8,000
Recreation – Pool	Air Conditioner in Pool Office	10,000	2,000
		\$ 549,000	\$ 151,000

The project description and justification of each project is detailed below:

i. Airport: Raico Ice Breaker

This attachment for the loader will be used to break ice buildup on the runway, taxiway, and aprons during heavy ice conditions. This unit has been used at other airports very successfully and will reduce the amount of chemical used on the runway. It is planned to be attached on the John Deere grass tractor that is not used in the winter.

ii. Airport: Parking Pay Station

This will involve installing a pay terminal for parking at the airport inside the terminal building. This unit will allow individuals to use credit cards or cash to pay for parking without the need for envelopes or the honour system currently used. The unit will produce a parking tag for the dash and provide reports on parking for better compliance with parking payments at the terminal building.

iii. Fire Services: Squad 1 Replacement

This would replace the 2011 Tahoe as per the Town Emergency Vehicle Replacement Policy. The amount requested includes lighting, decals, and cabinetry/emergency equipment.

The Fire Department operates two command vehicles that are both over the age requirement under the Emergency Vehicle Life Cycle Policy. The Tahoe is proposed for replacement this year as it is now eight years old. This vehicle is a primary response vehicle for Duty Officers and its replacement will ensure that Protective Services will be able to provide capabilities required for response.

iv. Fire Services: Wildland Pumps

The addition of two wildland pumps (Mark 3 and BB4) to the sprinkler trailer will allow for better pumping capability during sprinkler set ups. It has become evident that there is a need for more pumps during sprinkler work. The current Town plan requires multiple pumps to provide enough water. The Mark 3 is a standard forestry pump and the BB4 is a larger pump to provide higher pressure and better volume. Currently, the Town is relying on Forestry to provide pumps in the trailer. Sometimes they are needed for operations elsewhere causing the trailer to be less capable than required. This project will ensure Protective Services will continue to be able to provide the service levels expected of the community.

v. Fire Services: Deployment Truck Upfit

The current Squad 2 (3/4 Ton Dodge) has struggled with the weight of pulling the trailer through hills on the Department's south deployments. We also had to empty water on the wildland package due to the weight restrictions on the truck. High Level Motor Products (HLMP) has offered to donate a 1 ton crew cab truck for the 2019 fire season to be used for deployments and wildland back up response. This truck would be transferred at no cost to the Town on March 1 and be returned in October once the fire season is complete. The Town would be responsible for adding the emergency lights, side cabinets, and headache rack, as well as radios and appropriate equipment. It is estimated that the total one-time cost of this equipment would be no more than \$15,000. The equipment will be removed at the end of the season and then stored and reinstalled on a new truck the next season again to be provided to the Town by the dealership.

vi. *Recreation – Arena: Arena Boards*

The current boards are approximately twenty (20) years old. They have been repaired many times to reinforce the integrity of the boards and ensure safety. These boards have surpassed their life span and ability to be repaired. This project will ensure that the arena facility is safe for our community users.

vii. *Recreation – Arena: Washroom and Change Room Upgrade*

This is a well-used, aging facility that is in need of a washroom and change room upgrade. These rooms are well used by patrons and user groups and are in need of new fixtures and cosmetic upgrade. This upgrade will enhance the facility and provide an increased level of comfort to staff, patrons, and user groups in the facility.

viii. *Recreation – Pool: Aquatic Lectranator Upgrade*

This is the electronic salt system that is used to disinfect the water. The current system is twelve (12) years old. There are difficulties maintaining the chlorine parts per million as dictated by Alberta Pool Health Standards with the current system. These standards need to be met by an automatic system which is monitored. We are currently manually assisting the system to meet the Alberta Pool Standards requiring the minimum chlorine parts per million. Manual application puts the staff at a higher health and safety risk and does not distribute the chemical as consistently throughout the water. This project will ensure that the aquatic facility meets the chlorine requirements.

ix. *Recreation – Pool: Air Conditioner in Pool Office*

Aquatic Centres are required by Alberta Pool Standards to maintain an ambient air temperature on the deck that ensures the safe evaporation and ventilation of the chemicals used in the water. This requires the facility to have an air temperature on deck of a minimum of 29 degrees Celsius at all times. During the summer, this building heats up to air temperatures as high as 34 degrees Celsius. The staff have no space to obtain a break from this heat while performing their duties. Air conditioning in the lobby/office area will provide the staff a place to cool down while still performing their duties. This will also allow viewers a cooler place to observe the action in the pool.

Town Council has reviewed the capital items presented in this letter during preliminary budget discussions. The Town will notify the County if there are any changes to the scope or costs of the above-noted projects during the budget approval.

Please note that Paragraph 2a of the Amending Agreement RSSA dated February 6, 2014 indicates that the Town must provide three (3) year capital plans to Mackenzie County each year. Council has directed Administration to provide Mackenzie County with the Town's draft ten (10) year capital plan. The draft 2019-2028 capital plan has been included with this correspondence in lieu of the requested three (3) year capital plan.

We appreciate Mackenzie County's ongoing support and contributions to capital projects. Please contact the Director of Finance at 780-821-4002 if you have any questions regarding this letter.

Thank you,

A handwritten signature in blue ink, appearing to be 'Dan Fletcher', with a stylized, overlapping loop structure.

Dan Fletcher
Chief Administrative Officer

TOWN OF HIGH LEVEL CAPITAL PLAN 2019 - 2028 (DRAFT)

No.	Program	Department	Function	Description	Total	Spending Profile												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
ADMINISTRATION																		
	Exterior Doors - Accessibility Upgrades	Operations	Admin Building		52,000	52,000												
	Diamond Server	Administration	Information Technology		20,000	10,000					10,000							
	Primary TOHLSBS	Administration	Information Technology		50,000		25,000					25,000						
	Backup Generator & Transfer Switch	Operations	Admin Building		160,000			160,000										
					282,000	-	87,000	160,000	-	-	-	35,000	-	-	-			
PROTECTIVE SERVICES																		
	Squad 1 Replacement	Protective Services	Fire	1GNSK2E06BR356322	90,000	90,000												
	Wildland Pumps	Protective Services	Fire		14,000	14,000												
	Deployment Truck Uplift	Protective Services	Fire		15,000	15,000												
	Brush 1 Replacement	Protective Services	Fire	1FDXW47SOYEB21276	225,000		225,000											
	Squad 3 Replacement	Protective Services	Fire	1FTFW1EV4AFB51716	75,000		75,000											
	Phase 5 Tower Addition	Protective Services	Fire		75,000		75,000											
	Washer / Extractor Replacement	Protective Services	Fire		15,000		15,000											
	Squad 2 Replacement	Protective Services	Fire		75,000			75,000										
	Storage Building for Trailers and Equipme	Protective Services	Fire		200,000			200,000										
	SCBA Harness Replacement	Protective Services	Fire		180,000				180,000									
	Replace Phase 1 Live Fire Trainer	Protective Services	Fire		70,000					70,000								
	Tender 1 Replacement	Protective Services	Fire		400,000					400,000								
	Squad 1 Replacement	Protective Services	Fire		90,000							90,000						
	Rescue 1- Spartan Furion	Protective Services	Fire	4S7XT2B90BC0712393	750,000								750,000					
	Squad 3 Replacement	Protective Services	Fire		75,000								75,000					
	Replace Air Compressor	Protective Services	Fire		75,000										75,000			
	SCBA Harness Replacement	Protective Services	Fire		180,000												180,000	
	Bylaw Enforcement Vehicle Replacemer	Protective Services	Bylaw	1GNSK2E08ER151783	150,000		75,000							75,000				
	Bylaw Enforcement Vehicle Replacemer	Protective Services	Bylaw	1C4SDJFT7HC716649	150,000			75,000										75,000
	Raico Ice Breaker	Protective Services	Airport		45,000	45,000												
	Parking Pay Station	Protective Services	Airport		10,000	10,000												
	Plow Truck/Sander	Protective Services	Airport		300,000		300,000											

				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
PROTECTIVE SERVICES (CONTINUED)														
Inspection Truck Replacement	Protective Services	Airport		50,000		50,000								
Loader Replacement	Protective Services	Airport		325,000			325,000							
Bathroom Upgrades Terminal Building	Protective Services	Airport		100,000			100,000							
Apron Extension	Protective Services	Airport		1,000,000			1,000,000							
Land Acquisition	Protective Services	Airport		300,000					300,000					
2018 Truck Replacement	Protective Services	Airport	1GCVKREC4JZ304503	50,000						50,000				
2020 Truck Replacement	Protective Services	Airport	TBD	50,000								50,000		
Runway Extension	Protective Services	Airport		5,000,000									5,000,000	
Fire Extinguisher Office Trainer	Protective Services	Health & Safety		15,000		15,000								
				10,149,000	174,000	830,000	75,000	1,700,000	180,000	770,000	140,000	900,000	125,000	5,255,000
COMMUNITY SERVICES														
Aquatic Lectranator Upgrade	Community Services	Pool		40,000	40,000									
Air Conditioner in Office	Community Services	Pool		10,000	10,000									
Accessibility - Entrance and Change Room	Community Services	Pool		70,000		70,000								
Interior Paint	Community Services	Pool		75,000		75,000								
Sound System	Community Services	Pool		20,000		20,000								
Pool Deck Lighting	Community Services	Pool		75,000		75,000								
Change Room Flooring	Community Services	Pool		40,000					40,000					
Basin and Deck Resurfacing	Community Services	Pool		75,000					75,000					
AK Colour Replacement	Community Services	Pool		15,000									15,000	
Arena Boards	Community Services	Arena		250,000	250,000									
Washroom/Changeroom Upgrade	Community Services	Arena		75,000	75,000									
Interior Paint	Community Services	Arena		100,000		100,000								
Curling Hall Upgrade	Community Services	Arena		25,000		25,000								
Arena Building Accessibility	Community Services	Arena		50,000		50,000								
Sound System	Community Services	Arena		30,000		30,000								
Digital Sign	Community Services	Arena		50,000		50,000								
Exterior Upgrade	Community Services	Arena		100,000		100,000								
Pave Parking Lot	Community Services	Arena		75,000		75,000								
Community Park Upgrade	Community Services	Parks		250,000		250,000								
Museum Building Structural Repair	Community Services	Museum		150,000	150,000									
Museum Building Accessibility	Community Services	Museum		50,000		50,000								
Covered Walk Way	Community Services	Museum		5,000		5,000								

				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
COMMUNITY SERVICES (CONTINUED)														
Pave Parking Lot	Community Services	Museum		75,000			75,000							
Outdoor Program Area	Community Services	Museum		250,000						250,000				
				1,760,000	475,000	480,000	425,000	-	-	115,000	250,000	-	-	15,000
OPERATIONS														
1990 Ford Water Truck	Operations	Equipment	1FDPF83K3LVA33409	150,000					150,000					
1998 KUBOTA Tractor	Operations	Equipment	M540-62042120701	60,000				60,000						
2007 Sterling HydroVac	Operations	Equipment	2FZHATDC17AW65433	920,000		460,000							460,000	
2008 International Tandem - Snow Truck	Operations	Equipment	1HTWNAZT28J696397	160,000		160,000								
2008 John Deere Mower Wide Path	Operations	Equipment	CH4020T207116	70,000				70,000						
2008 Tenco Snowblower	Operations	Equipment	9377	180,000			180,000							
2009 GMC Street Sweeper	Operations	Equipment	1GDM7F1B89F410602	750,000	375,000						375,000			
2009 Holder Sidewalk Tractor	Operations	Equipment	202002680	250,000		125,000						125,000		
2011 International Tandem - Snow Truck	Operations	Equipment	1HTWNAZT9BJ377568	160,000			160,000							
2012 TORO 3280 Mower Unit	Operations	Equipment	312000277	50,000		25,000							25,000	
2012 TORO 3280 Mower Unit	Operations	Equipment	312000225	50,000		25,000							25,000	
2015 Freightliner Sanding Truck	Operations	Equipment	1FVAG5CY3FHGJ6419	225,000						225,000				
1997 Ford F-350	Operations	Fleet	1FDJF37HVEA87284	120,000		60,000						60,000		
1999 GMC Sierra	Operations	Fleet	1GTEC14V2XE536924	80,000	40,000					40,000				
2002 Ford F-250	Operations	Fleet	1FTNW21L72EC33906	100,000	50,000					50,000				
2002 Chevrolet Regular Cab Maint Dept	Operations	Fleet	1GCEC14W62Z297551	100,000		50,000					50,000			
2003 Chevrolet 1500 Silverado	Operations	Fleet	1GCEC14X14Z125469	80,000	40,000					40,000				
2007 Chevrolet 1500 Silverado	Operations	Fleet	1GCEC14V57E113724	80,000		40,000					40,000			
2008 Dodge Reg Cab 4 x 4 2500	Operations	Fleet	3D7KS26D08G208868	110,000		55,000						55,000		
2010 GMC Sierra 2500 4 x 4	Operations	Fleet	1GT3K0BG2AF109799	80,000			40,000						40,000	
2010 Chevrolet 1500 Silverado	Operations	Fleet	1GCPCPEX9AZ169158	80,000			40,000						40,000	
2010 Chevrolet 1500 Silverado	Operations	Fleet	1GCPCPEX9AZ160427	80,000			40,000						40,000	
2011 Dodge Ram 1500 4 x 4	Operations	Fleet	1D7RV1GT2BS591833	55,000				55,000						
2011 Dodge Ram 1500 4 x 4	Operations	Fleet	1D7RV1GP5BS675910	55,000				55,000						
2011 Chrysler Caravan	Operations	Fleet	2D4RN4DG5BR600743	90,000		45,000					45,000			
2014 Ford F-550 Service Truck	Operations	Fleet	1FDUF5HY0EEA142338	80,000					80,000					
2015 Dodge Raw 3500 Sewer Van	Operations	Fleet	3C6URVJG9FE515022	70,000						70,000				
2017 Dodge Ram 3500	Operations	Fleet	3C7WRTBJ6HG500696	55,000							55,000			

				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
OPERATIONS (CONTINUED)														
2017 Ford Explorer	Operations	Fleet	1FM5K8D81HGC49727	55,000					55,000					
Sidewalk Replacement and Repair	Operations	Sidewalks	Repair Infrastructure	1,350,000	200,000	350,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Street Milling and Paving Gas Tax	Operations	Streets and Roads	Repair Infrastructure	2,000,000			500,000		500,000		500,000		500,000	
92 Street and 114 Avenue Repair	Operations	Streets and Roads	Repair Infrastructure	1,500,000		1,500,000								
Streetscape Remaining Downtown	Operations	Streets and Roads	Repair Infrastructure	6,000,000			1,500,000	1,500,000		1,500,000		1,500,000		
Footner Pump House Upgrade	Utilities	Raw Water Supply	Replace Failed Pump	200,000	200,000									
WTP Upgrade Review & Capital Planning	Utilities	Water Treatment Plan	Planning Process	400,000	400,000									
Bushe River Waterline	Utilities	Water Treatment Plant		2,100,000	2,100,000									
Lift Station 1 Replacement Design	Utilities			42,500	42,500									
Fire Pumping System Upgrades	Utilities	Water Treatment Plan	Improve Supply	750,000		750,000								
WTP Distribution Pipe Replacement	Utilities	Water Treatment Plan	Repair Infrastructure	300,000		300,000								
GAC System Replacement	Utilities	Water Treatment Plan	Repair Infrastructure	1,000,000			1,000,000							
Water and Sewer CAD Mapping	Utilities	Asset Management	Planning Process	120,000		60,000	60,000							
Upgrade or Remove Lift Station	Utilities	Sewer Lift Stations	Repair Infrastructure	800,000		800,000								
Downtown Water Main Upgrades	Utilities	Water Infrastructure	Repair Infrastructure	875,000		75,000	350,000	450,000						
Down town Sewer Lining and Repair	Utilities	Sewer Infrastructure	Repair Infrastructure	575,000		75,000	250,000	250,000						
General Water Main Upgrades	Utilities	Water Infrastructure	Repair Infrastructure	1,570,000			70,000	250,000	250,000	250,000	250,000	250,000	250,000	
General Sewer Lining and Repair	Utilities	Sewer Infrastructure	Repair Infrastructure	1,200,000				200,000	200,000	200,000	200,000	200,000	200,000	
Battery Replacement 1400 units	Utilities	Water Meter System	Repair Infrastructure	70,000			70,000							
				25,247,500	3,447,500	3,880,000	3,475,000	2,760,000	2,290,000	1,335,000	2,475,000	1,615,000	2,290,000	1,680,000
TOTAL				37,156,500	4,096,500	5,190,000	3,975,000	4,460,000	2,470,000	2,220,000	2,865,000	2,515,000	2,415,000	6,950,000

Summary of 2019 Grants to Other Organizations (NPOs)

Orginzation	2019 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
Mackenzie County Library Board	\$ 257,228		\$ 245,750	\$ 239,080	\$ 237,910
FCSS	\$ 477,641		\$ 373,353	\$ 373,353	\$ 373,353
Recreation Boards	\$ 2,415,200		\$ 1,181,419	\$ 1,727,739	\$ 1,370,546
NPO Grants	\$ 2,474,348		\$ 438,200	\$ 394,341	\$ 371,708
Agriculture	\$ 147,500		\$ 131,000	\$ 127,000	\$ 110,000
Tourism	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000
Cemeteries	\$ 4,200		\$ 4,200	\$ 4,200	\$ 4,200
	\$5,777,117	\$0	\$2,374,922	\$2,866,713	\$2,468,717

Specification of requests by location:

Location	Mackenzie County Library Board	FCSS	NPO Grants	Recreation Boards	Agriculture	Tourism	Cemeteries	Total
3 Recreation Boards - Capital			\$891,000					\$891,000
Fort Vermilion		\$233,700	\$780,069	\$150,500			\$1,200	\$1,165,469
La Crete		\$235,000	\$608,754	\$1,924,740			\$1,800	\$2,770,294
Zama		\$8,941	\$135,377	\$8,000				\$152,318
High Level				\$93,000				\$93,000
Rocky Lane				\$38,000			\$1,200	\$39,200
Rainbow Lake				\$127,935				\$127,935
Other (Regional)	\$257,228			\$132,173	\$147,500	\$1,000		\$537,901
Total 2019 REQUESTS	\$257,228	\$477,641	\$2,415,200	\$2,474,348	\$147,500	\$1,000	\$4,200	\$5,777,117

Library Boards

	2019 Requests	change	2019 Budget	change	2018 Budget	change	2017 Budget	change	2016 Budget	change
Mackenzie Library Board	212,500	0%	212500	0%	212,500	0%	212,500	0.00%	212,500	0.0%
Town of High Level Cost Sharing*	15,500	0%	15500	0%	15,500	0%	15,500	0.00%	15,500	0.0%
BlueHills Library	15,000	257%	15000	257%	4,200	0%	-	0.00%	-	0.0%
Utilities	14,228	5%	14228	5%	13,550	22%	11,080	11.81%	9,910	10.79%
Total	257,228	4.67%	257,228	4.67%	245,750	2.79%	239,080	0.49%	237,910	0.41%
Population (based on 2017)	10927		10927		10927		10927		10925	
\$ per capita	\$23.54		\$23.54		\$22.49		\$21.88		\$21.78	

FCSS

	2019 Requests	change	2019 Budget	change	2018 Budget	change	2017 Budget	change	2016 Budget	change
Fort Vermilion FCSS	233,700	57%	149,202	0%	149,202	0%	149,202	18%	149,202	18%
La Crete FCSS	235,000	9%	215,210	0%	215,210	0%	215,210	18%	215,210	18%
Zama FCSS	8,941	0%	8,941	0%	8,941	0%	8,941	18%	8,941	18%
Total FCSS Funding Requested:	477,641	28%	373,353	0%	373,353	0%	373,353	18%	373,353	18%
Provincial FCSS Funding (80%)	298,682	0%	298,682	0%	298,682	0%	298,682	18%	298,682	18%
Municipal Share (20%)+	74,671	0%	74,671	0%	74,671	0%	74,671	18%	74,671	18%
Provincial + Municipal funding available:	373,353	0%	373,353	0%	373,353	0%	373,353	18%	373,353	18%
Requested over the funding available:	104,288		0				0		0	

The 20% municipal share is funded by the County's municipal taxes.

Summary of Recreation Boards Budget History

Summary	2019 Requests	2018 Budget	2017 Budget	2016 Budget
Total capital (County's portion)	\$891,000	\$205,500	\$807,700	\$558,939
Total operating	\$1,177,440	\$693,850	\$603,330	\$603,330
Total capital + operating	\$2,068,440	\$899,350	\$1,411,030	\$1,162,269
County-paid utilities & insurance	\$346,760	\$329,570	\$316,709	\$208,277
Grand total	\$2,415,200	\$1,228,919	\$1,727,739	\$1,370,546

Fort Vermilion Recreation Society:		2019 Requests	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$404,000	\$98,000	\$555,000	\$113,870
	Operating - Board & Facilities	\$633,640	\$213,728	\$185,850	\$185,850
	Total requested	\$1,037,640	\$311,728	\$740,850	\$299,720
	Paid by County:				
	Operating - utilities	\$128,471	\$122,353	\$116,527	\$69,807
	Operating - insurance	\$17,958	\$16,912	\$16,912	\$16,912
	Total requested + paid by County	\$1,184,069	\$450,993	\$874,289	\$386,439

2019 Capital Grant Requests	2019 Requests	2018 Budget	Cost Allocation - Approved		
			Rec. Board cost share	County cost share	Total
Arena Rink Board Replacement	\$200,000			\$200,000	\$200,000
Arena Header Replacement	\$80,000			\$80,000	\$80,000
Volleyball court equipment	\$9,000			\$9,000	\$9,000
Playground sand removal/rubber surface	\$50,000			\$50,000	\$50,000
Baseball field protective netting	\$30,000			\$30,000	\$30,000
Facility downspout replacement/landings	\$8,000			\$8,000	\$8,000
Rodeo Grounds bleacher cover	\$10,000			\$10,000	\$10,000
FV Community Complex painting of building	\$10,000			\$10,000	\$10,000
Batting cage	\$7,000			\$7,000	\$7,000
Bowling alley - <i>NO AMOUNT GIVEN</i>	?				
TOTAL CAPITAL REQUESTS	\$404,000	\$98,000	\$0	\$404,000	\$404,000

La Crete Recreation Society:		2019 Requests	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$457,000	\$107,500	\$177,700	\$414,149
	Operating - Board & Facilities	\$424,920	\$343,390	\$298,600	\$298,600
	Total requested	\$881,920	\$450,890	\$476,300	\$712,749
	Paid by County:				
	Operating - utilities	\$144,703	\$137,813	\$131,250	\$71,439
	Operating - insurance	\$39,131	\$36,828	\$36,828	\$36,828
	Total requested + paid by County	\$1,065,754	\$625,531	\$644,378	\$821,016

2019 Capital Grant Requests	2019 Requests	2018 Budget	Cost Allocation - Approved		
			Rec. Board cost share	County cost share	Total
Rebuild one compressor	\$22,000			\$22,000	\$22,000
Olympia conditioner maintenance	\$8,000			\$8,000	\$8,000
Upgrade VFD electrical panel	\$4,000			\$4,000	\$4,000
Buffalo Head Prairie boards and asphalt	\$80,000			\$80,000	\$80,000
Blumenort skate shack	\$70,000			\$70,000	\$70,000
Olympia	\$145,000			\$145,000	\$145,000
Youth Centre RENO	\$60,000			\$60,000	\$60,000
Wheel chair lift for hall & wheel chair accessibility	\$55,000			\$55,000	\$55,000
Two portable washrooms	\$3,000			\$3,000	\$3,000
Three hashmark LOGOs for the ice	\$1,500			\$1,500	\$1,500
One window for the board room	\$5,000			\$5,000	\$5,000
Tennis court practice wall	\$2,000			\$2,000	\$2,000
Office desk	\$1,500			\$1,500	\$1,500
TOTAL CAPITAL REQUESTS	\$457,000	\$107,500	\$0	\$457,000	\$457,000

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)		2019 Requests	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$30,000	\$0	\$75,000	\$30,920
	Operating - Board & Facilities	\$118,880	\$136,732	\$118,880	\$118,880
	Total requested	\$148,880	\$136,732	\$193,880	\$149,800
	Paid by County:				
	Operating - Utilities	\$10,390	\$9,895	\$9,424	\$7,523
	Operating - Insurance	\$6,107	\$5,769	\$5,769	\$5,769
	Total requested + paid by County	\$165,377	\$152,396	\$209,073	\$163,092

2019 Capital Grant Requests	2019 Requests	2018 Budget	Cost Allocation - Approved		
			Rec. Board cost share	County cost share	Total
Painting the interior of the hall	30,000			30,000	30,000
TOTAL CAPITAL REQUESTS	30,000	-	-	30,000	30,000

Grants to Other Non-Profit Organizations

Organization	Operating or Capital	2019 Request	2018 Budget	2017 Budget	2016 Budget
FV Agricultural Society - Heritage Centre	Operating	\$45,000	\$25,000	\$25,000	\$25,000
FV Area Board of Trade	Operating	\$85,000	\$17,000	\$12,000	\$12,000
FV & Area Seniors' and Elders' Lodge Board 1788	Operating	\$8,000			
FV Friends of the Old Bay House Society	Utilities only	\$2,500	\$2,500	\$11,500	\$0
FV Royal Canadian Legion, Branch 243	Operating	\$10,000	\$6,000	\$6,000	\$6,000
FV Seniors' Club	Operating		\$4,000	\$4,000	\$4,000
HL Agricultural Exhibition Association	Capital	\$68,000	\$15,000	\$15,000	\$10,000
HL Rural Community Hall	Operating	\$10,000	\$10,000	\$10,000	\$10,000
	Capital	\$15,000	\$15,000	\$10,000	\$10,000
HL Trappers Association	Capital		\$0	\$6,000	
L.A. on Wheels Society	Capital	\$10,000			
LC Area Chamber of Commerce	Operating	\$25,000	\$25,000	\$23,000	\$23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	\$20,000	\$13,000	\$10,000	\$10,000
	Operating	\$75,000	\$35,000	\$35,000	\$35,000
	Operating-Utilities & Insurance	\$43,000	\$41,000	\$41,000	\$22,489
LC Community Equine Centre	Capital	\$50,125			
	Operating - Heat and Power	\$10,000	\$10,000	\$10,000	\$100,000
La Crete Ferry Campground Society	Operating	\$29,000			
	Insurance	\$1,615			
LC Field of Dreams Stampede Committee (Rodeo)	Capital		\$25,000	\$35,000	\$0
LC Meals for Seniors	Operating	\$6,000	\$6,000	\$4,000	\$4,000
LC Polar Cats	Operating	\$10,000	\$5,000	\$5,000	\$5,000
LC Seniors Inn (drop-in centre)	Operating	\$3,000	\$3,000	\$3,000	\$3,000
	Operating - Utilities	\$4,000	\$4,000	\$1,341	\$1,219

Grants to Other Non-Profit Organizations

Organization	Operating or Capital	2019 Request	2018 Budget	2017 Budget	2016 Budget
Mackenzie Regional Community Society	Operating	\$2,173	\$0	\$0	
Peace Countries Gleaner	capital	\$15,000			
Peace River Rotary House Society	Operating	\$25,000			
Rainbow Lake Curling Association	Capital	\$15,365			
Rainbow Lake Family Centre	Capital	\$1,420	\$0	\$5,000	\$0
Rainbow Lake Nursery School Society	Capiltal	\$1,150	\$0		
Rainbow Lake Youth Center	Capital	\$35,000	\$0		
	Operating	\$75,000	\$25,000	\$7,500	
Rocky Lane Agricultural Society	Capital	\$14,000	\$15,000	\$12,000	\$12,000
	Operating	\$14,000	\$14,000	\$12,000	\$14,000
	Operating - Arena Heat and	\$10,000	\$10,000	\$10,000	\$0
Tompkins Improvement Board	Operating		\$7,700		
	Capital	\$1,638,000			
Watt Mountain Wanderers	Operating		\$0	\$5,000	\$5,000
ZA Chamber of Commerce	Operating	\$8,000	\$8,000	\$8,000	\$8,000
STARS Air Ambulance	Operating		\$5,000		
Festival of Trees	Operating	\$2,000			
REDI	Operating	\$28,000	\$28,000	\$28,000	\$28,000
High School Bursaries	Operating	\$25,000	\$29,000	\$25,000	\$24,000
Grants to Other Organizations - Misc	Operating	\$15,000	\$15,000	\$15,000	
Emergent/ Emergency Funding	Operating	\$20,000	\$20,000		
Total		\$2,474,348	\$438,200	\$394,341	\$371,708

Agriculture

Organization	Operating or Capital	2019 Request	2018 Budget	2017 Budget	2016 Budget
Frontier Veterinary Services	Operating - Large Animal	\$40,000	\$26,000	\$20,000	\$0
	Operating	\$40,000	\$40,000	\$40,000	\$60,000
FV Mackenzie Applied Research Association	Operating	\$50,000	\$50,000	\$50,000	\$50,000
	Operating	\$15,000	\$15,000	\$15,000	\$0
Farm Safety	Operating	\$2,500	\$0	\$2,000	
Total		\$147,500	\$131,000	\$127,000	\$110,000

Tourism

Mackenzie Golf	Operating	\$1,000	\$1,000	\$1,000	\$1,000
Total		\$1,000	\$1,000	\$1,000	\$1,000

Cemeteries

	Location	2019 Request	2018 Budget	2017 Budget	2016 Budget
St. Henry's RC Cemetary	Fort Vermilion	\$600	\$600	\$600	\$600
St. Luke's Anglican Cemetary	Fort Vermilion	\$600	\$600	\$600	\$600
La Crete Bergthaler	La Crete	\$600	\$600	\$600	\$600
La Crete Christian Fellowship	La Crete	\$600	\$600	\$600	\$600
North Paddle River Cemetary	Rocky Lane	\$600	\$600	\$600	\$600
Cornerstone Evangelical Church	La Crete	\$600	\$600	\$600	\$600
Ruthenian Greek Cemetary	Rocky Lane	\$600	\$600	\$600	\$600
	Total:	\$4,200	\$4,200	\$4,200	\$4,200



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 6 and 7, 2018
Presented By:	Len Racher, Chief Administrative Officer
Title:	Review of Organizational Chart

BACKGROUND / PROPOSAL:

Council approved Policy ADM038 Organizational Structure on September 24, 2002 (attached). The organizational chart is scheduled for review and approval during the budget process.

Discussion and recommendations will be presented at the meeting.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION:

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

For review and discussion.

Author: _____ Reviewed by: _____ CAO: _____

Mackenzie County

Title	Organizational Structure	Policy No:	ADM038
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Legislation Reference	Municipal Government Act, Section 201
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Purpose

To establish a process for approving the organizational structure.

Policy Statement and Guidelines

General Guidelines

Council shall approve the organizational chart during the budget process. The approved organizational chart will contain all position titles, the number of employees, and the reporting structure. Administration will present the budget for all positions according to the approved organizational chart.

Administration has the authority to:

- Fill all approved positions,
- Determine the key functions of each approved position, and
- Lay off any excess positions caused by a shortage of work.

In the event that an incremental position is needed, an updated organizational chart will be brought to Council for approval.

Administration is authorized to change the reporting structure temporarily if there are employee vacancies, staff training, et cetera. Temporary, seasonal, and part-time employees may be relocated between offices according to varying workloads, as determined by administration.

Reporting Guidelines

Administration will ensure that Council is current with employee changeovers by providing:

- A monthly update on all position changes, and
- An organizational chart listing all positions and corresponding employees, to be provided annually at the Council Organizational Meeting.

	Date	Resolution Number
Approved	September 24, 2002	02-680
Amended		
Amended		