



Mackenzie County

BUDGET COUNCIL MEETING AGENDA

NOVEMBER 28, 2017

10:00 A.M.

**COUNCIL CHAMBERS
FORT VERMILION, AB**

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Tuesday, November 28, 2017
10:00 a.m.**

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

AGENDA

CALL TO ORDER:	1.	a)	Call to Order	Page 3
AGENDA:	2.	a)	Adoption of Agenda	3
ADOPTION OF PREVIOUS MINUTES:	3.	a)	None	
DELEGATIONS:	4.	a)	None	
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)	Reallocate Funding to Repaint Mackenzie Applied Research Association Cold Storage Building	7
COMMUNITY SERVICES:	11.	a)	None	

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		e)	Draft 2018 Operating & Capital Budget	27
OPERATIONS:	13.	a)	None	
PLANNING & DEVELOPMENT:	14.	a)	None	
UTILITIES:	15.	a)	La Crete Water Treatment Plant Reserve	71
INFORMATION / CORRESPONDENCE:	16.	a)	None	
IN CAMERA SESSION:	17.	a)	Legal	
		b)	Labour <ul style="list-style-type: none">• Organizational Chart	
		c)	Land	
NOTICE OF MOTION:	18.		Notices of Motion	
NEXT MEETING DATES:	19.	a)	Regular Council Meeting November 29, 2017 10:00 a.m. Fort Vermilion Council Chambers	
		b)	Budget Council Meeting December 5, 2017 10:00 a.m. Fort Vermilion Council Chambers	

- c) Budget Council Meeting
December 11, 2017
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 20. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Grant Smith – Agricultural Fieldman
Title:	Reallocate Funding to Repaint Mackenzie Applied Research Association Cold Storage Building

BACKGROUND / PROPOSAL:

In 2017, the Agricultural Department budgeted \$5,000 in the Operating Budget to repaint the cold storage building at the Mackenzie Applied Research Association site. Upon receiving a quote of \$ 10,000.00, the Agricultural Department was unable to carry out the work due to lack of funds. \$5000.00 remains in the 2017 operating budget for this project.

Administration is requesting that a Non-TCA project be created in the amount of \$5,000 with funding coming from the 2017 Operating Budget, for the painting of the cold storage building at the Mackenzie Applied Research Association site.

Administration will be requesting that these funds be carried forward into 2018, with an additional \$5,000 be added to the project.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

2017 Operating Budget
 Non-TCA projects are funded through the Operating Budgets

SUSTAINABILITY PLAN:

N/A

Author: _____ Reviewed by: _____ CAO: _____

COMMUNICATION:

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That a Non-TCA project be created in 2017 to repaint the Mackenzie Applied Research Association cold storage building with funds in the amount of \$5,000.00 coming from the Operating Budget.

Author: _____ Reviewed by: _____ CAO: _____



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Karen Huff, Director of Finance
Title:	Policy RESV13 Water Treatment Plant Reserve Policy RESV18 Rural Water Reserve

BACKGROUND / PROPOSAL:

At the October 24, 2017 Council meeting, the following motion was made:

MOTION 17-10-825

MOVED by Councillor Bateman

That notice be given that the following motion be presented at the next council meeting:

That the excess money from rural water projects in 2017 be transferred to a rural water reserve on December 31, 2017 and that a rural water reserve policy be created.

CARRIED

On March 14, 2017 Council made a motion as recommended by the Finance Committee to combine RESV13 Water Treatment Plant reserve policy and RESV18 Water Reserve Fund policy, and rescind RESV13 Water Treatment Plant policy, and transfer funds of \$190,011 from RESV13 Water Treatment Plant be transferred to RESV18 Water Reserve Fund.

Currently Mackenzie County has Reserve Policy - *RESV18 Water Reserve Policy* that includes contributing to this reserve from the annual operating budget from Rural Water line connections, and surplus revenue from water and sewer operating budgets.

As per the notice of motion RESV13 Water Treatment Plant Policy is being presented for reinstatement, and RESV18 Water Reserve Policy requires amendment to remove the Water Treatment Plant component of the policy.

Copies of both policies are attached for review.

Author: Jen Batt **Reviewed by:** Karen Huff **CAO:** _____

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION:

RECOMMENDED ACTION:

Motion 1

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV13 Water Treatment Plant Reserve be reinstated and amended as presented.

Motion 2

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV18 Rural Water Reserve be approved as presented/amended.

Motion 3

Simple Majority Requires 2/3 Requires Unanimous

That \$190,011 from RESV18 Rural Water Reserve be transferred to RESV13 Water Treatment Plant.

Author: Jen Batt Reviewed by: Karen Huff CAO: _____

Municipal District of Mackenzie No. 23 Mackenzie County

Title	Water Treatment Plant Reserve	Policy No.	RESV 13
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Account Code	41-713
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<p>Purpose</p> <p>To establish water treatment plant reserve. This reserve will provide funding in order to accommodate new construction and/or capital repairs of a water treatment plants within municipal district.</p> <p>To establish water treatment plant reserve. This reserve will provide funding in order to retain a stable municipal taxation structure, and to fund continued development of new construction and/or capital repairs of water treatment plants.</p>

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,500,000
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<p>Funding</p> <p>To be determined.</p>

<p>Targeted Annual Contribution:</p>	<p>1. Surplus revenue from water and sewer operating budgets be contributed to the Water Reserve. The surplus is calculated as the difference between the County charges for connections and per m³ consumed, less distribution, collection, and treatment costs.</p>
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Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to ~~MD~~ **County** council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. **Sub reserves may be created under this policy, identifying individual allocations by location.**
4. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	May 14, 2003	03-329
Rescinded	2017-03-14	17-03-179

Mackenzie County

Title	Rural Water Reserve Fund	Policy No.	RESV18
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Account Code	41-713 & 4-41-714
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Purpose	<p>To establish a rural water reserve fund. This reserve will provide funding in order to retain a stable municipal taxation structure, and to fund continued development of:</p> <ul style="list-style-type: none"> • The County's rural water lines • New construction and/or capital repairs of water treatment plants
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Targeted Minimum Balance:	\$1,000,000
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Targeted Maximum Balance:	\$5,000,000
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Targeted Annual Contribution:	<ol style="list-style-type: none"> 1. Surplus funds from the annual operating budget for rural water line connections, calculated as the difference between the County charge to the resident for connection, less the actual installation costs for labour and material. 2. Surplus revenue from water and sewer operating budgets be contributed to the Water Reserve. The surplus is calculated as the difference between the County charges for connections and per m³ consumed, less distribution, collection, and treatment costs. 2. Surplus funds from rural waterline projects be contributed to the Rural Water Reserve
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Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	2017-09-28	16-09-690
Amended	2017-03-14	17-03-178
Amended		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Karen Huff, Director of Finance
Title:	Policy RESV020 Grants to Other Organization Reserve

BACKGROUND / PROPOSAL:

At the March 14, 2017 Council meeting, Council passed Motion # 17-03-179 to rescind numerous Reserve Policies, including Policy RESV15 - Funding to Community Non-Profit Organizations. Policy RESV15 Funding to Community Non-Profit Organizations was rescinded with a note to create a Grants to Other Organizations Reserve.

Attached is Policy RESV020 Grants to Other Organizations Reserve for review.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION:

Author: Jen Batt Reviewed by: Karen Huff CAO: _____

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV020 Grants to Other Organizations Reserve be approved as presented/amended.

Author: Jen Batt **Reviewed by:** Karen Huff **CAO:** _____

Mackenzie County

Title	Grants to Other Organizations Reserve	Policy No.	RESV020
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Account Code	04-51-412
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Legislation Reference	Municipal Government Act, Section 5 (b)
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Purpose (use of funds)	To establish a funding reserve for other community groups and organizations.
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Targeted Minimum Balance:	N/A
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Targeted Maximum Balance:	\$500,000
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Targeted Annual Contribution:	Minimum of \$20,000 per year shall be budgeted as a contribution to this reserve.
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Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of Mackenzie County.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to Mackenzie County Council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		
Amended		
Amended		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Karen Huff, Director of Finance
Title:	WCB Coverage for Councillors

BACKGROUND / PROPOSAL:

Administration was requested to bring information regarding WCB coverage for Councillors to the October 31, 2017 Finance Committee meeting for discussion.

The Workers' Compensation Regulation AR 325/2002 states that:

Application to municipal councillors, school trustees

6(1) The Act does not apply to the members of a council of a municipality under the *Municipal Government Act* unless the council applies by resolution to the Board to have the Act apply to members of the council and, on the approval of any such application by the Board, the members of the council are deemed to be workers of the municipality concerned, while actually engaged in the business of the municipality, and the municipality is deemed to be their employer.

(2) The Act does not apply to school trustees unless a school division or school district applies by resolution to the Board to have the Act apply to its school trustees and, on the approval of any such application by the Board, the trustees are deemed to be workers of the school division or school district while actually engaged in the conduct of its business, and the school division or school district is deemed to be their employer.

(3) The Board may at any time revoke an approval given under this section and, on the revocation, the person referred to in the revocation ceases to be a worker to whom this Act applies as of the effective date of the revocation.

AR 325/2002 s6;348/2009

Author: Jen Batt/Karen Huff **Reviewed by:** _____ **CAO** _____

The Finance Committee made the following motion:

6. h) WCB Coverage Discussion

MOTION FC-17-10-128

MOVED by Deputy Reeve Wardley

That the Finance Committee recommends to Council to pass a resolution to add WCB for Councillor's.

CARRIED

The estimated cost based on the budgeted councillor honorariums and 2017 rates is \$4,726.00.

The "Deeming Order application" is attached for information.

OPTIONS & BENEFITS:

Once approval is received a budget amendment will be required.

COSTS & SOURCE OF FUNDING:

2018 Operating Budget

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That Administration apply to Workers Compensation Board on behalf of Mackenzie County members of Council to include the council members under Mackenzie County's Workers Compensation Board coverage.

Author: Jen Batt/Karen Huff **Review Date:** _____ **CAO** _____

A632 DEEMING ORDER APPLICATION

A Deeming Order declares persons to be your workers under the Alberta *Workers' Compensation Act* where these persons may be the worker of some other entity or not otherwise be eligible for Workers' Compensation benefits and entitlements.

Coverage for workers requested in this application only takes effect when this deeming order has been approved and is subject to the noted terms and conditions.

WCB Account Number:

Company's Full Legal Name:					
Mailing Address	Suite/Unit	Street	City/Town	Province	Postal Code
Contact Person & Title			Telephone Number ()	Fax Number ()	
Start Date of Coverage (YYYY/MM/DD)		Cease Date of Coverage (YYYY/MM/DD)			

This Deeming Order is intended to cover what class of persons:
Describe fully the work activities, work locations, work frequency, to be undertaken:



A632

Premiums

You must include the earnings of all persons covered by the deeming order in the insurable earnings you report to the WCB. You will be charged premiums accordingly. You must keep all earnings information in your financial records available for audit purposes.

Estimated Annual Insurable Earnings or Value of Service:

Accident Reporting

You must keep a list of the names of all individuals covered under the deeming order. It is your responsibility to complete an *Employer's Report of Accident* for any injured worker covered under the deeming order. Claims arising from injury to workers under the deeming order will be charged to your accident experience record and can impact performance pricing.

Termination

The deeming order may be terminated by written notice by the Workers' Compensation Board at its discretion, or following consideration of a written request to rescind the order by the deeming order applicant.

Acknowledgement

I have read the foregoing, accurately documented all sections in the application and I acknowledge my responsibilities in that all matters with respect to the deeming order are bound by the policies of the Alberta Workers' Compensation Board, General Regulations and the legislation of the Alberta *Workers' Compensation Act*.

Authorized Signature

Date



A632



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Karen Huff, Director of Finance
Title:	Buffalo Head Prairie Flood Control Project Funding

BACKGROUND / PROPOSAL:

On May 1st, 2017 administration received a letter from Alberta Environment and Parks regarding the approval of a grant funding request for the Buffalo Head Steep Hill Flood Control project, in the amount of \$3,859,809 under the Alberta Community Resiliency Program. The letter is attached for review.

The funding amount was not able to be made public until August 2017, when The Honorable Shannon Phillips, Minister of Environment and Parks was able to make an official announcement.

After the announcement of the grant, administration notes that this was not brought to a Council meeting for Council to make a motion accepting the funds and amending the budget of this project.

When the project was approved in the 2016 budget, funding was allocated from the Drainage Reserve in the amount of \$1,721,800. Administration is recommending that this amount be returned to the Drainage Reserve as funding was received through the grant for this project.

OPTIONS & BENEFITS:

N/A

Author: Jen Batt **Reviewed by:** Karen Huff **CAO:** _____

COSTS & SOURCE OF FUNDING:

2016 Budget – Drainage Reserve \$1,721,800
2017 Alberta Community Resiliency Program - \$3,859,809

SUSTAINABILITY PLAN:

COMMUNICATION:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the budget be amended to include \$3,859,809 for the Buffalo Head Prairie Flood Control Project with funding coming from the Alberta Community Resiliency Program Grant, and that \$1,721,800 be returned to the Drainage Reserve.

Author: Jen Batt Reviewed by: Karen Huff CAO: _____



ALBERTA
ENVIRONMENT AND PARKS

*Office of the Minister
MLA, Lethbridge-West*

84642

MAY 01 2017

Reeve Bill Neufeld
Mackenzie County
PO Box 640
Fort Vermilion AB T0H 1N0

Dear Reeve Neufeld: *Bill,*

Thank you for your ongoing leadership in implementing flood mitigation projects in your community. Your dedication is appreciated as we enhance or enable the protection of critical infrastructure from flooding and drought events and help ensure the protection of public safety.

I have reviewed your 2016 application submissions for grant funding under the Alberta Community Resilience Program. I am pleased to advise you that the Buffalo Head Prairie Flood Control Project has been approved for funding in the amount of \$3,859,809.

The Grant Administration office will be in contact with your administration shortly to review and finalize the details of your grant agreement.

Please be reminded that your project has only been approved for funding. All required regulatory authorizations must be obtained prior to initiating construction.

If you require additional information, please feel free to contact Ms. Alison Roberts, at 780-641-8887 or at alison.roberts@gov.ab.ca.

Sincerely,

Shannon Phillips
Minister, Alberta Environment and Parks

cc: Cathy Maniego, Environment and Parks
Micaela Gerling, Environment and Parks

RECEIVED
MAY 15 2017

MACKENZIE COUNTY
FORT VERMILION OFFICE



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Karen Huff, Director of Finance
Title:	Draft 2018 Operating & Capital Budget

BACKGROUND / PROPOSAL:

A copy of the draft 2018 Operating and Capital Budget is attached.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION:

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

For review and discussion.

Author: C. Gabriel **Reviewed by:** k. Huff **CAO:** _____

2018 Operating Budget

November 28, 2017 –Council Budget Meeting

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2018 Draft Operating Budget

REVIEW OF STATEMENT OF OPERATIONS:

Mackenzie County's management team has drafted the 2018 operating budget for Council's consideration, using various assumptions including maintenance of current levels of service (status quo), and recalculation of the water and sewer rate, in order to reach 100% recovery rate of operating expenses excluding TCA amortization and including long-term debt principal and interest payments.

Significant Budget Changes

Revenue

Taxation

2017 Assessment values and 2017 Tax rates were used to estimate Tax Revenue for 2018 as the 2018 values are not available yet. Our assessor, Aaron Steblyck with Compass Assessments, has indicated that he "*would not expect revenue to decrease. At this point it would be reasonable to expect steady revenue from last year*"

Water Sales

Assuming the water and sewer rates remain the same in 2018, the bulk water revenue will increase by \$16,935, and the bulk sewer revenues will increase by \$11,740 from the 2017 budget.

Penalties on Taxes

Penalties on taxes are anticipated to be \$90,000 lower than 2017 budget. According to our current Tax Penalties Bylaw amended in 2013, we have four penalty runs on January 1 (12% penalties), July 1 (6% penalties), September 1 (9% penalties), and November 1 (12% penalties) in a yearly cycle.

Provincial Grants

We do not anticipate a significant change in provincial grants in 2018. Basic Municipal Transportation Grant should remain the same as we received in last year. ASB grant, MSI operating & capital grant, GTF grant, and FCSS grant should also remain unchanged.

No 2018 Capital grant amounts have been released for MSI and GTF, so the budget is currently being developed based on 2017 Capital grant amounts received.

Expenses

Wages and Salaries

Wages and salaries were amended to include the organizational chart changes approved at the October 30, 2017 Budget Council meeting.

It is noted that LAPP rates have decreased, so you will see a decrease in the sum of total benefits mainly due to the LAPP decrease.

WCB

Budget is estimated at the 2017 rates as WCB premium rates have not been released. WCB rates are calculated based on percentages of overall annual salary. The 2018 budget reflects a \$15,887 increase in costs, as we did not get the anticipated rate reduction due to the amount of claims in the past 3 years.

Mackenzie County became COR certified in spring 2016 which resulted in an \$8,475 refund and anticipated 2017 refund of \$4,950.

Annually the municipality receives a return on investments along with other eligible Alberta employers and receive a surplus distribution cheque. As of October 24, 2017 there have been no WCB claims to date. As there are no claims to date, we anticipate a higher surplus refund in 2018 for 2017.

The following table shows our return on investments from the past four years.

2016	2015	2014	2013
\$ 0.00	\$24,811.87	\$26,617.99	\$27,946.50
-claims amounts too high to justify surplus payment.			

Advertising

In the 2017 Budget, Council approved an increase of \$13,000 which was not reflected in the October 30, 2017 budget presentation. After the amendment, and administration reviewing each budget line, the increase to the budget line of advertising from 2017 Budget to 2018 Budget is \$3,180.00. This does not take into account the reduction in postage, printing, supplies, and manpower for the production of the County Image.

Engineering and Consulting

Changes in engineering & consulting fees are approximately an increase of \$35,000. The changes within these fees include the following:

<u>Engineering & Consulting</u>	35,000
Roads – Reclamation plan for Meander River gravel pit	35,000

Professional Fees

Overall change in professional fees is approximately a decrease of \$160,000. The major changes within the professional fees include the following items:

<u>Professional fees</u>	(164,000)
Fire – Emergency calls - Town of High Level Mutual Aid reduced	(35,000)
Enforcement – Contracted Peace Officers reduced	(25,000)
Roads – Consulting services reduced	(100,000)
Water – Clearwell Valve Replacements removed	(20,000)
Planning –Economic & Planning Consultant	50,000
Agriculture – Reduction in roadside spraying requirement	(30,000)

Enhanced Policing Fee

The enhanced policing fee for 2018 is expected to be \$307,000, a slight increase to the budget for 2017. The fee includes the following items:

<u>Enhanced policing</u>	307,000
Enhanced policing - La Crete	153,500
School Resource Officer	153,500

Repairs & Maintenance – Bridges

A portion of 2016 & 2017 bridge work has been carried forward to 2018, with a small amount budgeted for 2018 bridge repairs. A decrease of \$48,500 is anticipated in the 2018 bridge maintenance operating budget.

Repairs & Maintenance – Building

Repairs & Maintenance – Building had an increase of \$35,500. Below is a highlight of some of the larger changes:

Repair & Maintenance - Buildings

Administration – Pump replacement removed, Duct cleaned added	(8,000)
Ambulance – Repair & Maintenance/Paint	5,000
Water – Repair water pipe leak	16,000
Water – Metal siding & Door replacement	13,000
Agriculture – Repair cold storage building at MARA	5,000

Fuel

Fuel costs decreased as actuals came in lower than expected. Carbon tax was included in the 2017 fuel budget, and now is being calculated on another line item.

Dust Control

The dust control budget increased by \$405,000 due to oil application for Heliport Road, Blue Hills Road, and 109 Street & 113 Avenue La Crete. The budget for dust control by calcium application did not change from 2017.

Below are the dust control actual costs for 2013-2016 and dust control budget for 2017 and 2018:

Year	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Cost	\$458,750	\$698,227	\$568,170	\$596,329	\$660,000	\$1,065,000

Gravel

Our gravel budget consists of two major activities; gravel crushing and regravelling. There is also a non-cash component to the gravel expense which is generally reflected in the annual inventory adjustments.

Regravelling cost per tonne has decreased significantly since 2014. The regravelling cost has more than doubled from the lowest in 2009 to the highest in 2014 in respect to the Zama Access and the County supply gravel.

There were no significant increases in 2018 gravel cost budget, mainly due to the gravel crushing programme being cancelled in 2017, and budgeted for in 2018. Gravel crushing takes place approximately every three years and the decrease in the placement costs for Filtler and North Vermilion, which is being completed by Mackenzie County staff.

Carbon Tax

Carbon Tax was created as a line item to track costs throughout the year. Costs to date in 2017 are \$59,480.

Due to the notification that the Carbon Tax will be increasing January 1st, 2018, this budget was increased by \$37,500 (50%) from the first budget presentation.

Grants to Local governments

The 2018 capital funding request from Town of High Level in the amount of \$209,400 has been received, and reflected in this budget. This cost includes the operating & capital grants to Town of High Level and operating grant for the Town of Rainbow Lake.

Grants to Other Organizations

The current 2018 budget for grants to other organizations has been estimated by using the previous years' budget numbers. These grants include the grant payments to Recreational Boards, FCSS, Mackenzie Library Board, and other non-profit organizations. The 2018 budget for grants to other organizations will be updated when all grant requests are received from the non-profit organizations.

Tax Cancellation/Write-Off

2018 tax cancellation/write-off cost will still be a significant amount. The majority of these uncollectable tax revenues are from the properties owned by Winter Petroleum Ltd.

Depreciation

The county's annual depreciation continues to increase. The increase is due to the continued upgrade of facilities and road infrastructures. This trend is expected to continue as the county grows and infrastructure is improved and expanded.

2018 Operating changes after Council Meeting October 30, 2017

2018 Operating Revenue

Account	Amount	Description
1-42-30-422 Sales of Water - bulk	52,500	Increase Sewer Revenue – Cardlock
1-42-40-422 Sales of Water - bulk	117,200	Increase Sewer Revenue – Cardlock
1-42-50-422 Sales of Water - bulk	7,750	Increase Sewer Revenue – Cardlock
Total Revenue	\$ 177,450	

2018 Operating Expenses

Account	Amount	Description
110 – Various Departments	222,350	Wages
132 – Various Departments	(2,150)	Benefits
136 – Various Departments	7,350	WCB
2-63-30-214 Membership & Conference Fees	650	Assistant Ag Field man Training
2-63-30-217 Telephone	360	Assistant Ag Field man Cell Phone
2-12-40-511 Goods & Supplies	(7,500)	Remove trailer, generator – Non TCA
2-12-30-263 Rental – Vehicle & Equipment	18,550	CAO Lease Vehicle
2-41-30-252 Repair & Maintenance - buildings	10,000	Metal Siding
2-41-30-252 Repair & Maintenance - buildings	3,000	Door Replacement
2-41-30-259 Repair & Maintenance – structural	8,000	Storm Sewer Maintenance
2-41-40-259 Repair & Maintenance - structural	1,000	Rural Water Point Maintenance
2-41-30-511 Goods & Supplies	1,500	Gas Chlorine Yolk/ Regulator Assembly
2-42-30-511 Goods & Supplies	3,000	Gate for Lagoon
2-11-00-221 Advertising	(500)	Reduce Advertising Budget
2-23-30-221 Advertising	(1,400)	Reduce Advertising Budget
2-26-30-221 Advertising	(500)	Reduce Advertising Budget
2-32-30-221 Advertising	(1,600)	Reduce Advertising Budget
2-32-40-221 Advertising	(500)	Reduce Advertising Budget
2-32-50-221 Advertising	200	Increased Advertising Budget
2-41-30-221 Advertising	(300)	Reduce Advertising Budget
2-41-50-221 Advertising	(400)	Reduce Advertising Budget
2-43-30-221 Advertising	(1,100)	Reduce Advertising Budget
2-43-40-221 Advertising	(600)	Reduce Advertising Budget
2-63-30-221 Advertising	(750)	Reduce Advertising Budget
2-72-20-221 Advertising	(200)	Reduce Advertising Budget
2-72-30-221 Advertising	(200)	Reduce Advertising Budget
2-72-40-221 Advertising	(350)	Reduce Advertising Budget
2-72-50-221 Advertising	100	Increased Advertising Budget
2-73-00-221 Advertising	(4,300)	Reduce Advertising Budget
2-32-00-550 Carbon Tax	37,500	Increase Carbon Tax Budget
Total Expense	\$ 291,210	

Mackenzie County Water Rate Review

2018 Budget

INCLUDES RURAL WATER LINE Long Term Debt

The first component used in the water rate calculation is consumption (in m³):

	2018 Estimate	2017	2016
Metered, m ³ - includes Norbord	407,033	399,390	402,843
Cardlock, m ³	229,787	232,326	227,699
Raw, m ³	19,000	22,219	16,087
Tall Cree	10,000	10,800	8,935
Total	665,820	664,735	655,564

The following cost were used for calculations and are based on the 2018 budget:

Water

Cost	Distribution costs	Treatment cost	Total 2018 budget	Total 2017 budget
Fixed	\$592,515	\$505,435	\$1,097,950	\$960,381
Variable	\$241,212	\$530,218	\$771,430	\$752,367
Long term debt (interest + principal)	\$261,080	\$384,558	\$645,638	\$384,557
Total	\$1,094,807	\$1,420,211	\$2,515,018	\$2,097,305

* Long term debt INCLUDES Rural Water Line

Wastewater

Cost	Collection costs	Treatment cost	Total 2018 budget	Total 2017 budget
Fixed	\$286,810	\$203,390	\$490,200	\$478,661
Variable	\$104,395	\$63,005	\$167,400	\$149,070
Long term debt (interest + principal)	\$30,266	\$124,851	\$155,117	\$159,839
Total	\$421,471	\$391,246	\$812,717	\$787,570

The number of meters that are currently installed:

Location	2017	2016
La Crete	1,410	1,405
Fort Vermillion	343	353
Zama	84	97
Total	1,837	1,855

Current rates	Water		Sewer	
Rate Description	Cost per connection	Rate per m3	Cost per connection	Rate per m3
Rates for Metered Users	\$37.04	\$3.18	\$31.52	\$0.73
Rates for Cardlock Users (treated water)		\$3.18		\$0.73
Rates for Cardlock Users (raw water)		\$2.31		

	WATER	SEWER	TOTAL
Projected revenue at current rate	\$2,927,687	\$1,137,504	\$4,065,192
- Connection cost	\$816,510	\$694,827	\$1,511,337
- Meter treated water	\$1,294,365	\$274,933	\$1,569,298
- Cardlock treated water	\$730,723	\$167,745	\$898,467
- Cardlock raw water	\$43,890	\$0	\$43,890
- Tall Cree	\$42,200	\$0	\$42,200
2018 Budget expenses	\$2,515,018	\$812,717	\$3,327,735
Over/(under) recovery	\$412,670	\$324,787	\$737,457

Points to consider

Long term debt fluctuates as debt is incurred or repaid.

Depreciation is excluded from above more consistent on a year to year basis.

Debt payments represent financing cost and not a true cost of infrastructure.

Above water calculation includes the rural water line principal and interest payments.

Break even rate	Water		Sewer	
Rate Description	Cost per connection	Rate per m3	Cost per connection	Rate per m3
Rates for Metered Users	\$49.66	\$2.12	\$19.12	\$0.61
Rates for Cardlock Users (treated water)		\$2.12		\$0.61
Rates for Cardlock Users (raw water)		\$1.53		

The first component used in the water rate calculation is consumption (in m³):

	2018 Estimate	2017	2016
Metered, m ³ - Includes Norbord	407,033	399,390	402,843
Cardlock, m ³	229,787	232,326	227,699
Raw, m ³	19,000	22,219	16,087
Tall Cree	10,000	10,800	8,935
Total	665,820	664,735	655,564

The following cost were used for calculations and are based on the 2018 budget:

Water

Cost	Distribution costs	Treatment cost	Total 2018 budget	Total 2017 budget
Fixed	\$592,515	\$505,435	\$1,097,950	\$960,381
Variable	\$241,212	\$530,218	\$771,430	\$752,367
Long term debt (interest + principal)	\$0	\$384,558	\$384,558	\$384,557
Total	\$833,727	\$1,420,211	\$2,253,938	\$2,097,305

* Long term debt does not include Rural Water Line

Wastewater

Cost	Collection costs	Treatment cost	Total 2018 budget	Total 2017 budget
Fixed	\$286,810	\$203,390	\$490,200	\$478,661
Variable	\$104,395	\$63,005	\$167,400	\$149,070
Long term debt (interest + principal)	\$30,266	\$124,851	\$155,117	\$159,839
Total	\$421,471	\$391,246	\$812,717	\$787,570

The number of meters that are currently installed:

Location	2017	2016
La Crete	1,410	1,405
Fort Vermilion	343	353
Zama	84	97
Total	1,837	1,855

**Mackenzie County
Water Rate Review**

2018 Budget

DOES NOT INCLUDE RURAL WATER LINE Long Term Debt

Current rates	Water		Sewer	
Rate Description	Cost per connection	Rate per m3	Cost per connection	Rate per m3
Rates for Metered Users	\$37.04	\$3.18	\$31.52	\$0.73
Rates for Cardlock Users (treated water)		\$3.18		\$0.73
Rates for Cardlock Users (raw water)		\$2.31		

	WATER	SEWER	TOTAL
Projected revenue at current rate	\$2,927,687	\$1,137,504	\$4,065,192
- Connection cost	\$816,510	\$694,827	\$1,511,337
- Meter treated water	\$1,294,365	\$274,933	\$1,569,298
- Cardlock treated water	\$730,723	\$167,745	\$898,467
- Cardlock raw water	\$43,890	\$0	\$43,890
- Tall Cree	\$42,200	\$0	\$42,200
2018 Budget expenses	\$2,253,938	\$812,717	\$3,066,655
Over/(under) recovery	\$673,750	\$324,787	\$998,537

Points to consider

Long term debt fluctuates as debt is incurred or repaid.

Depreciation is excluded from above more consistent on a year to year basis.

Debt payments represent financing cost and not a true cost of infrastructure.

Above water calculation excludes the rural water line principal and interest payments.

Break even rate	Water		Sewer	
Rate Description	Cost per connection	Rate per m3	Cost per connection	Rate per m3
Rates for Metered Users	\$37.82	\$2.12	\$19.12	\$0.61
Rates for Cardlock Users (treated water)		\$2.12		\$0.61
Rates for Cardlock Users (raw water)		\$1.53		

**Mackenzie County
Summary of All Units
November 20, 2017**

	2016 Actual	2017 Actual	2017	2018	2017 Budget vs. 2018 Budget	
	Total	Total	Budget	Budget	Variance \$	Variance %
OPERATING REVENUES						
100-Municipal Taxes	\$25,965,966	\$23,445,938	\$23,611,220	\$23,611,400	\$180	100.00%
101-Lodge Requisition	\$852,724	\$455,387	\$459,580	\$459,700	\$120	100.03%
102-School Requisition	\$6,839,278	\$6,516,249	\$6,520,118	\$6,520,150	\$32	100.00%
124-Frontage	\$120,584	\$103,166	\$103,167	\$103,250	\$83	100.08%
261-Ice Bridge	139,640	130,000	-	-		
420-Sales of goods and services	\$561,317	\$390,640	\$614,685	\$498,400	(\$116,285)	81.08%
421-Sale of water - metered	\$2,973,367	\$2,581,097	\$3,090,054	\$3,122,750	\$32,696	101.06%
422-Sale of water - bulk	\$920,067	\$840,154	\$923,375	\$952,050	\$28,675	103.11%
424-Sale of land	52900	8000	0	0		
510-Penalties on taxes	\$1,453,394	\$1,030,802	\$1,390,000	\$1,300,000	(\$90,000)	93.53%
511-Penalties of AR and utilities	\$53,944	\$47,238	\$45,000	\$65,750	\$20,750	146.11%
520-Licenses and permits	\$41,246	\$46,004	\$34,000	\$39,000	\$5,000	114.71%
521-Offsite levy	0	21850.59	0	0		
522-Municipal reserve revenue	\$81,789	\$69,730	\$30,000	\$60,000	\$30,000	200.00%
525-Subdivision fees	\$122,477	\$28,300	\$35,000	\$35,000	\$0	100.00%
526-Safety code permits	\$249,016	\$229,900	\$225,000	\$225,000	\$0	100.00%
530-Fines	\$34,589	\$20,884	\$50,000	\$50,000	\$0	100.00%
531-Safety code fees	\$9,587	\$9,246	\$9,000	\$9,000	\$0	100.00%
550-Interest revenue	\$525,474	\$443,330	\$350,000	\$500,000	\$150,000	142.86%
551-Market value changes	0	-157879.06	0	0	\$0	
560-Rental and lease revenue	\$114,094	\$117,491	\$108,741	\$85,550	(\$23,191)	78.67%
570-Insurance proceeds	36662.73	3234	0	0		
592-Well drilling revenue	\$34,848	\$0	\$15,000	\$0	(\$15,000)	0.00%
597-Other revenue	\$127,358	\$51,062	\$149,000	\$155,000	\$6,000	104.03%
598-Community aggregate levy	\$45,801	\$0	\$80,000	\$40,000	(\$40,000)	50.00%
630-Sale of non-TCA equipment	\$72,277	\$222,300	\$67,500	\$0	(\$67,500)	0.00%
790-Tradeshaw Revenues	\$36,404	\$23,248	\$25,600	\$30,000	\$4,400	117.19%
840-Provincial grants	\$1,390,555	\$699,221	\$1,214,214	\$1,214,200	(\$14)	100.00%
890-Gain (Loss) Penny Rounding	167.69	-0.02	0	0		
990-Over/under tax collections	0	0	0	0		
TOTAL REVENUE	\$42,855,526	\$37,376,593	\$39,150,254	\$39,076,200	(\$74,054)	99.81%
OPERATING EXPENSES						
110-Wages and salaries	\$6,669,267	\$5,640,256	\$7,317,792	\$7,449,750	\$131,958	101.80%
132-Benefits	\$1,298,355	\$1,203,459	\$1,551,289	\$1,606,250	\$54,961	103.54%
136-WCB contributions	\$48,038	\$61,739	\$57,363	\$75,650	\$18,287	131.88%
142-Recruiting	\$16,839	\$19,227	\$15,000	\$15,000	\$0	100.00%
150-Isolation cost	\$73,210	\$78,818	\$86,400	\$100,900	\$14,500	116.78%
151-Honoraria	\$535,071	\$490,994	\$653,600	\$654,200	\$600	100.09%
211-Travel and subsistence	\$314,206	\$269,409	\$393,754	\$419,900	\$26,146	106.64%
212-Promotional expense	\$63,370	\$57,541	\$82,500	\$84,000	\$1,500	101.82%
214-Memberships & conference fees	\$105,598	\$99,892	\$152,636	\$157,550	\$4,914	103.22%
215-Freight	\$94,576	\$74,367	\$121,266	\$116,000	(\$5,266)	95.66%
216-Postage	\$46,830	\$47,419	\$43,150	\$46,550	\$3,400	107.88%
217-Telephone	\$114,524	\$95,370	\$135,000	\$124,996	(\$10,004)	92.59%
221-Advertising	\$30,471	\$72,113	\$69,270	\$72,850	\$3,580	105.17%
223-Subscriptions and publications	\$5,904	\$7,136	\$11,984	\$11,650	(\$334)	97.21%
231-Audit fee	\$90,300	\$75,600	\$81,800	\$90,000	\$8,200	110.02%
232-Legal fee	\$113,374	\$100,947	\$70,000	\$85,000	\$15,000	121.43%
233-Engineering consulting	\$75,499	\$47,420	\$133,228	\$169,000	\$35,772	126.85%
235-Professional fee	\$1,614,325	\$1,313,541	\$1,760,554	\$1,596,000	(\$164,554)	90.65%
236-Enhanced policing fee	\$115,450	\$112,853	\$300,520	\$307,000	\$6,480	102.16%
239-Training and education	\$112,720	\$64,169	\$169,439	\$151,200	(\$18,239)	89.24%
242-Computer programming	\$92,126	\$46,671	\$106,450	\$122,100	\$15,650	114.70%
251-Repair & maintenance - bridges	\$37,194	\$70,516	\$590,500	\$542,000	(\$48,500)	91.79%
252-Repair & maintenance - buildings	\$165,527	\$101,844	\$170,700	\$206,250	\$35,550	120.83%
253-Repair & maintenance - equipment	\$425,609	\$277,425	\$377,850	\$362,200	(\$15,650)	95.86%
255-Repair & maintenance - vehicles	\$93,564	\$88,639	\$87,940	\$129,800	\$41,860	147.60%
258-Contract graders	\$93,830	\$86,028	\$155,840	\$150,850	(\$4,990)	96.80%

	2016 Actual	2017 Actual	2017	2018	2017 Budget vs. 2018 Budget	
	Total	Total	Budget	Budget	Variance \$	Variance %
259-Repair & maintenance - structural	\$1,350,249	\$1,388,763	\$2,178,959	\$2,023,050	(\$155,909)	92.84%
261-Ice bridge construction	\$93,006	\$116,294	\$120,000	\$130,000	\$10,000	108.33%
262-Rental - building and land	\$38,947	\$27,746	\$35,050	\$65,800	\$30,750	187.73%
263-Rental - vehicle and equipment	\$66,882	\$60,057	\$74,902	\$89,350	\$14,448	119.29%
266-Communications	\$79,151	\$91,950	\$109,912	\$119,100	\$9,188	108.36%
271-Licenses and permits	\$2,441	\$9,429	\$9,518	\$12,900	\$3,382	135.53%
272-Damage claims	\$1,565	\$3,560	\$5,000	\$5,000	\$0	100.00%
274-Insurance	\$355,556	\$0	\$322,770	\$322,800	\$30	100.01%
290-Election cost	\$3,055	\$11,807	\$15,000	\$5,000	(\$10,000)	33.33%
342-Assessor fees	\$250,768	\$178,215	\$263,000	\$260,000	(\$3,000)	98.86%
511-Goods and supplies	\$889,141	\$787,499	\$895,359	\$881,700	(\$13,659)	98.47%
521-Fuel and oil	\$696,439	\$568,053	\$1,038,320	\$802,050	(\$236,270)	77.24%
531-Chemicals and salt	\$276,742	\$265,129	\$328,200	\$341,800	\$13,600	104.14%
532-Dust control	\$667,977	\$545,077	\$660,000	\$1,065,000	\$405,000	161.36%
533-Grader blades	\$160,606	\$65,140	\$139,000	\$144,000	\$5,000	103.60%
534-Gravel (apply; supply and apply)	\$1,325,735	\$1,394,264	\$3,430,091	\$3,436,000	\$5,909	100.17%
535-Gravel reclamation cost						
543-Natural gas	\$79,024	\$66,917	\$96,838	\$91,639	(\$5,199)	94.63%
544-Electrical power	\$564,510	\$557,080	\$708,208	\$672,350	(\$35,858)	94.94%
550-Carbon Tax	\$0	\$59,479	\$0	\$112,500	\$112,500	100%
710-Grants to local governments	\$1,408,661	\$1,304,499	\$2,474,900	\$1,518,900	(\$956,000)	61.37%
735-Grants to other organizations	\$1,927,694	\$1,880,026	\$2,072,933	\$2,035,550	(\$37,383)	98.20%
747-School requisition	\$6,838,317	\$5,123,023	\$6,520,119	\$6,520,150	\$31	100.00%
750-Lodge requisition	\$852,083	\$461,788	\$459,579	\$459,700	\$121	100.03%
810-Interest and service charges	\$32,576	\$21,850	\$15,000	\$25,000	\$10,000	166.67%
831-Interest - long term debt	\$555,057	\$284,007	\$505,190	\$472,500	(\$32,690)	93.53%
832-Principle - Long term debt	\$1,578,512	\$965,546	\$1,575,519	\$1,926,300	\$350,781	122.26%
TOTAL	\$32,540,471	\$26,840,591	\$38,749,192	\$38,384,785	(\$364,407)	99.06%
Non-TCA projects	\$1,059,745	\$1,193,440	\$2,377,366			
762 - Contributed to Capital	(\$200,000)					
763-Contributed to Capital Reserve	\$246,958					
764-Contributed to Capital Reserve	(\$655,816)					
921-Bad Debt	\$956,762		\$4,100			
922-Tax Cancellation/Writeoff	\$4,049		\$1,256,541			
993-NBV of Disposed TCAAssets	\$322,261		\$173,176			
994-Change in Inventory	\$559,623		\$429,265			
995-Amortization of TCA	\$8,345,075		\$9,507,478	\$8,969,350	(\$538,128)	94.34%
TOTAL EXPENSES	\$43,179,129	\$28,034,031	\$52,497,118	\$8,969,350	(\$538,128)	
EXCESS (DEFICIENCY)	(\$323,603)	\$9,342,562	(\$13,346,864)	\$30,106,850	\$464,074	

**MACKENZIE COUNTY
STATEMENT OF OPERATIONS**

November 20, 2017

	2015 Actual	2016 Actual	2017 Actual	2017	2018
	Total	Total	Total	Budget	Budget
OPERATIONAL REVENUES					
Property taxes	\$35,167,010	\$33,657,968	\$30,417,574	\$30,590,918	\$30,591,250
User fees and sales of goods	\$4,619,126	\$4,507,652	\$3,819,891	\$4,628,114	\$4,573,200
Government transfers	\$1,501,319	\$1,390,555	\$699,221	\$1,214,214	\$1,214,200
Investment income (operating)	\$500,870	\$525,474	\$443,330	\$350,000	\$500,000
Penalties and costs on taxes	\$1,057,962	\$1,453,394	\$1,030,802	\$1,390,000	\$1,300,000
Licenses, permits and fines	\$539,489	\$456,914	\$334,334	\$353,000	\$358,000
Rentals	\$140,117	\$114,094	\$117,491	\$108,741	\$85,550
Insurance proceeds	\$329,409				
Development levies	\$47,870				
Municipal reserve revenue	\$92,428	\$81,789	\$69,730	\$30,000	\$60,000
Sale of non-TCA equipment	\$8,061	\$72,277	\$222,300	\$67,500	\$0
Other	\$501,684	\$384,091	\$224,715	\$402,767	\$394,000
Total operating revenues	\$44,505,345	\$42,783,250	\$36,385,899	\$39,167,554	\$39,076,200
OPERATIONAL EXPENSES					
Legislative	\$543,500	\$647,301	\$552,719	\$795,451	\$808,150
Administration	\$6,882,710	\$5,348,022	\$4,600,765	\$6,832,887	\$5,489,650
Protective services	\$1,406,990	\$1,153,069	\$1,017,941	\$1,683,876	\$1,564,350
Transportation	\$16,128,251	\$9,486,626	\$8,182,666	\$13,308,247	\$13,045,750
Water, sewer, solid waste disposal	\$4,793,168	\$3,574,927	\$2,714,693	\$3,934,492	\$3,230,600
Public health and welfare (FCSS)	\$639,256	\$783,038	\$724,196	\$778,744	\$751,550
Planning, development	\$1,072,553	\$1,143,145	\$855,641	\$1,171,002	\$1,368,900
Agriculture and veterinary	\$1,397,583	\$1,134,191	\$1,116,713	\$1,427,281	\$1,421,210
Recreation and culture	\$2,268,946	\$1,621,789	\$1,537,171	\$1,837,514	\$1,760,000
School requisitions	\$6,635,781	\$6,838,317	\$5,123,023	\$6,520,119	\$6,520,150
Lodge requisitions	\$788,108	\$852,083	\$461,788	\$459,579	\$459,700
Non-TCA projects	\$1,092,265	\$1,059,745	\$1,193,440	\$2,377,366	\$0
Operating expenses	\$43,649,111	\$33,642,252	\$28,080,756	\$41,126,558	\$36,420,010
Principle - Long term debt	\$1,669,369	\$1,578,512	\$965,546	\$1,575,519	\$1,926,300
Total Operating Expenses	\$45,318,480	\$42,868,522	\$26,239,530	\$52,484,118	\$38,346,310
Excess (deficiency) before other	(\$813,135)	(\$85,272)	\$10,146,369	(\$13,316,564)	\$729,890

MACKENZIE COUNTY
Non-TCA Projects 2018

Project Description	2018 Budget	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
(12) - Administration Department											
Information Technology Budget	48,000	48,000									
Building Maintenance Lifecycle Plan	28,000	28,000									
Building Appraisals	40,000	40,000									
FV - Asset Management	45,000	9,000			36,000						
ZA - FRIAA Firesmart Program	354,960	-			354,960						
Total department 12	515,960	125,000	-	-	390,960	-	-	-	-	-	
(23) - Fire Department											
FV - Fire Dept Training Props	30,000	15,000				15,000				50/50 FVFD	
LC - Fire Dept Training Props	35,000	17,500				17,500				50/50 LCFD	
Total department 23	65,000	32,500	-	-	-	32,500	-	-	-	-	
(26) - Enforcement											
Radar Lazer - Portable	4,200	4,200									
Total department 23	4,200	4,200	-	-	-	-	-	-	-	-	
(41) - Water											
LC -La Crete Future Water Supply Concept	200,000	200,000									
Total department 43	200,000	200,000	-	-	-	-	-	-	-	-	
(42) - Sewer											
LC - Future Utility Servicing Plan	85,000	85,000									
Total department 43	85,000	85,000	-	-	-	-	-	-	-	-	
(43) - Solid Waste Disposal											
Waste Bins 40 & 6 yd	20,000	12,000				8,000				Dispose of 20 waste bins	
Total department 43	20,000	12,000	-	-	-	8,000	-	-	-	-	
(61) - Planning & Development Department											
Municipal Census	120,000	95,000				25,000				REDI	
MuniSight Software - GIS	98,000	98,000									
Seven (7) Intermunicipal Development Plan and Intermunicipal Collaborative Framework	350,000	150,000				200,000				Alberta Partnership grant	
Total department 61	568,000	343,000	-	-	-	225,000	-	-	-	-	
(63) - Agricultural Services Department											
Dell Tough Book and software	20,500	20,500									
Paint MARA Building	10,000	5,000						5,000	GOR	\$5,000 Originally in 2017 Operating	
Total department 63	30,500	25,500	-	-	-	-	-	5,000	-	-	
(72) - Recreation											
FV - Software (Bookings)	2,400	2,400									
LC - 2 Sets of Mini Nets & Portable Boards	8,500	8,500									
LC - 2 Heaters for Bleachers	6,500	6,500									
Total department 71	17,400	17,400	-	-	-	-	-	-	-	-	
TOTAL 2018 Non-Capital Projects	1,506,060	844,600	-	-	390,960	265,500	-	5,000	-	-	

1,501,060

Cash Flow Requirement

Cash Flow Requirement:

The Cash Flow Requirement schedule summarizes all of the County's cash requirements for the 2018 year, including operating, capital, borrowing, and municipal reserve transactions.

For this presentation of the operating budget draft, this schedule includes only the following financial objectives:

- cash flow needs for the draft operating budget, including the projected operating costs offset by estimated operating revenues;
- capital debt interest expense and principal repayments; and,
- annual transfers to municipal reserves as mandated by Council.

One of the key figures in this schedule is the amount of revenue that will be required to be raised by municipal levy, or property taxes, in order to fund the County's operating expenses.

**Mackenzie County
2018 BUDGET - Cash Requirement**

	2017 Budget	% change	2018 Budget
Operating Cash Requirements:			
Operating Cost (excluding non-cash items and capital debt interest expense)	30,675,056	-5%	29,006,135
2018 Non-TCA	1,015,110	48%	1,506,060
2017 Non-TCA Carry Forward - Additional Costs	-		190,000
Less: Other Operating Revenue (excluding municipal tax levy)	(7,773,659)	9%	(8,484,950)
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(56,900)	1329%	(813,056)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(9,250)	12116%	(1,130,000)
Tax levy for operations	19,593,721		20,274,189
Capital Cash Requirements:			
2018 TCA - New	8,649,756	112%	18,360,261
2017 TCA Carry Forward - Additional Costs	950,606	643%	7,063,750
Capital debt interest	505,190	-7%	471,783
Capital debt principal	1,575,520	22%	1,926,225
Less:			
Capital revenue - grants	(10,105,905)	-17%	(8,421,110)
Other capital revenue (community, developers' contributions; contributed assets)	(20,000)	-100%	
Proceeds on disposal of assets	(111,500)	1200%	(1,449,600)
Insurance Proceeds	(75,000)	-100%	
Proceeds from new debentures	(1,200,000)	-100%	
Contribution from prior year accumulated surplus	(1,594,683)	-98%	(35,000)
Tax levy for capital	3,012,583	495%	17,916,309
Minimum Tax Levy	22,606,304	69%	38,190,498
Municipal Tax Revenue	(23,798,944)	-1%	(23,611,400)
Deficit/(Surplus)	(3,487,225)	-518%	14,579,098
Future Financial Plans:			
Contributions to Reserves as per Policies (Miniums)	5,102,104	-70%	1,550,000
Contributions to Reserves			
Tax levy for future financial plans	3,487,225	-56%	1,550,000
Total Tax Levy	26,093,529	52%	39,740,498
Net budgeted cash draw on accumulated surplus accounts	(6,102,732)	-93%	(428,056)
OTHER:			
Restricted surplus (reserves), beginning of year	21,158,323		22,388,401
Restricted surplus (reserves), ending of year	22,388,401		21,960,345
Changes in restricted surplus (reserves) per Motions	-		-
Restricted surplus (reserves), ending of year, revised	22,388,401		21,960,345
Total budgeted operating and capital costs (excluding non-cash items)	42,420,632		51,270,464

Notes:

1: 2018 projected municipal tax revenue is \$23,611,400. This calculation is based on 2017 Tax Rate Bylaw.

Mackenzie County
2018 Budget
Schedules of Operating Revenues and General Operating Expenses

Schedules A-1 & A-2

Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	2018
11 + 12	23 + 25 + 26	32 + 33	41 + 42 + 43	61 + 66	63 + 64	51+71+72+73+74	Budget

Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)

Sale of Goods & Services	23,500	100,000	115,000	4,223,050	9,600	2,850	99,200	4,573,200
Interest Revenue	500,000	-	-	-	-	-	-	500,000
Provincial Grants - operating	-	-	732,150	-	-	183,350	298,700	1,214,200
124-Frontage	-	-	81,100	22,150	-	-	-	103,250
Other Revenue including frontage	1,386,950	72,950	248,300	78,900	365,000	45,450	-	2,197,550
TOTAL REVENUE	1,910,450	172,950	1,095,450	4,301,950	374,600	231,650	397,900	8,484,950

Schedule A-2: General Operating Expenses (excluding school and lodge requisitions, and excluding debenture principal payments)

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,990,650	561,750	3,603,750	1,176,350	964,400	315,000	274,850	9,886,750
Contracted and General Services	1,582,836	735,450	2,833,500	1,321,700	379,900	873,260	266,250	7,992,896
Materials & Supplies, Fuel & Oil, Chemicals & Salt	115,450	236,650	5,935,050	319,250	24,600	99,950	52,100	6,783,050
Utilities (Gas, Power)	84,250	25,500	298,000	353,750	-	-	2,489	763,989
Grants to local governments	1,513,900	5,000	-	-	-	-	-	1,518,900
Grants to other organizations	-	-	-	-	-	133,000	1,902,550	2,035,550
Capital debt interest	25,300	-	375,450	59,550	-	-	12,200	472,500
Net Book Value of disposed TCA	-	-	-	-	-	-	-	-
Amortization	290,400	162,600	6,029,450	2,059,600	8,900	24,300	394,100	8,969,350
Other	-	-	-	-	-	-	-	25,000
TOTAL OPERATING EXPENSES	6,627,786	1,726,950	19,075,200	5,290,200	1,377,800	1,445,510	2,904,539	38,447,985
Non-TCA projects	-	-	-	-	-	-	-	-
TOTAL EXPENSES	6,627,786	1,726,950	19,075,200	5,290,200	1,377,800	1,445,510	2,904,539	38,447,985

Less:

Non-cash items included in the above:

Estimated gravel inventory change at Year End 2014	-	-	-	-	-	-	-	-
Net Book Value of disposed TCA	-	-	-	-	-	-	-	-
Amortization	290,400	162,600	6,029,450	2,059,600	8,900	24,300	394,100	8,969,350
Capital debt interest	25,300	-	375,450	59,550	-	-	12,200	472,500
Total operational expenses excluding non-cash items and capital debt interest	6,312,086	1,564,350	12,670,300	3,171,050	1,368,900	1,421,210	2,498,239	29,006,135

Mackenzie County
 2018 Budget
 Capital Grant Revenues (for TCA projects)

Schedule B

	Grant funding deferred from prior year	2018 Funding	Total
Provincial Capital Grants - FGTF		633,478	633,478
Provincial Capital Grants - MSI (Capital)		1,951,000	1,951,000
STIP Grant		1,555,500	1,555,500
Resource Road Program			-
Small Communities Grant			-
Provincial Grant - AB Water & Wastewater Program			-
Canada 150 Fund			-
Alberta Parks		67,500	67,500
Resource Road Program (Zama, on hold) (1/2 of \$6m total est. cost)	3,000,000	-	3,000,000
Clean Water and Wastewater (CWWF)	1,213,632	-	1,213,632
Total Capital Revenues	4,213,632	4,207,478	8,421,110

Operating Grant Revenues

	Grant funding deferred from prior year	2018 Funding	Total
Basic Municipal Transportation Grant - MSI	-	608,694	608,694
FCSS Grant	-	298,682	298,682
ASB Grant	-	183,359	183,359
MSI	-	123,479	123,479
Total Operating Revenues	-	1,214,214	1,214,214

Mackenzie County
 2018 Budget
 Contributions to Reserves

Schedule C

Reserves	Minimal contribution	Comments
Off-Site Levy Reserve	\$0	Reserve Policy #3
Roads	500,000	Reserve Policy #4
Gravel Reclamation	-	Reserve Policy #5 - Proceeds from Aggregate Levy
Vehicle & Equipment	250,000	Reserve Policy #6
Recreation and Parks	50,000	Reserve Policy #8
Surface Water Management Reserve	\$0	Reserve Policy #9 - Amount in reserve has reached targeted maximum
Municipal Reserve	\$0	Reserve Policy #10
Gravel Crushing	\$0	Reserve Policy #14
Grants to Other Organizations	\$20,000	proposed Policy # 021
Bursaries	\$0	Reserve Policy #17
Water Reserve Fund		Reserve Policy #18 - Surplus Revenue TBD
Street light replacement	250,000	Reserve Policy #19
General Operating	250,000	Reserve Policy #1
General Capital	250,000	Reserve Policy #2
Total	\$1,570,000	

1. Schedule of ending balances for long term debt as of December 31, 2018

		2018	2017
		\$	\$
Debentures -			
From Alberta Capital Finance Authority:			
14	4.501% due for 2027 (for Zama Tower Road Sewer)	98,982	108,353
16	4.012% due for 2018 (for Zama Water Treatment Plant)	(0)	188,785
17	4.012% due for 2018 (for Zama Wastewater System)	-	92,568
19	3.718% due for 2019 (for Zama Water Treatment Plant)	48,995	144,318
20	3.718% due for 2019 (for Zama Wastewater System)	14,475	42,637
21	3.334% due for 2019 (for La Crete Office Building)	127,704	251,243
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	173,354	341,054
23	3.334% due for 2019 (for Zama Water Treatment Plant))	88,049	173,225
25	3.377% due on Dec 15,2020 (Fort Vermilion Corporate Office Expansion)	170,734	251,907
26	3.5635% due on Mar 15, 2021 (Ruaral Water Line)	619,212	851,987
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	151,410	160,992
28	2.942% due on Dec 17, 2031 (Highway #88 connector)	1,517,205	1,603,658
29	3.623% due on Dec 15, 2033 (Highway #88 connector)	8,453,242	8,871,043
30	1.741% due June 15, 2022 FV Arena Ice Plant	219,373	280,012
31	1.741% due June 15, 2022 Range Road 180	275,986	352,273
32	1.741% due June 15, 2022 Township Road 1020	353,828	451,633
33	2.270% due Sept 15, 2022 LC Arena Dressing Room/Lobby Reno	309,414	382,500
		12,621,964	14,548,188

2. Principal and interest repayment requirements on long-term debt over the next five years

To be paid in Year	Principal \$	Interest \$	Total \$
2018	1,926,225	471,783	2,398,008
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 to maturity	7,934,568	1,678,013	9,612,582
	14,548,188	3,551,291	18,099,480

3. Debt limit calculation

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by *Alberta Regulation 255/00* for the County be disclosed as follows:

	2017 projected	2016
	\$	\$
Total debt limit, on December 31	\$51,996,573	\$52,646,390
Total debt (principal on loans and loan guarantees), on December 31	(\$14,548,188)	(\$14,657,290)
Amount by which debt limit exceeds (short) debt	\$37,448,385	\$37,989,100
Limit on debt service, in fiscal year	\$8,666,096	\$8,774,398
Service on debt in fiscal year (are interest & principal payments)	(\$2,398,008)	(\$2,080,710)
Amount by which debt servicing limit exceeds debt servicing	\$6,268,087	\$6,693,688

The debt limit is calculated at 1.5 times the revenue of the County (as defined in *Alberta Regulation 255/00*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the County. Rather, the financial statements must be interpreted as a whole.

4. New Debt

Debtures -	2018
	\$
From Alberta Capital Finance Authority:	
30 Zama Access due on Sep 15, 2032	
Total new debt	-

2017 Carry Forward Projects

ALL TCA Carryforward (CF)

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	Status Update on November 20, 2017	Additional Cost	2018 Cost
Dpt 12 Administration									
Signs with Flags for FV Office (CF)	\$25,000	\$6,940	\$18,060		\$18,060	50%	Waiting for metal works to be completed correctly. No change since April report	\$0	\$18,060
(02)Payroll software (CF)	\$20,000	\$15,837	\$7,203	\$3,040	\$4,163	75%	Software installed. fixing upgrade errors and completion of first year cycle December 2017.	\$0	\$4,163
(03)LC - Xerox Replacement (2017)	\$60,000	\$58,159	\$60,000	\$58,159	\$1,841	100%	COMPLETE	\$0	\$0
(04)FV - Server & 911 Dispatch UPS replacement (2017)	\$9,500	\$7,390	\$9,500	\$8,143	\$1,357	90%	UPS Installed. Waiting for wiring	\$0	\$1,357
(05)FV - Server room air conditioner replacement (2017)	\$10,000		\$10,000		\$10,000	100%	Alternative method of cooling room was found	\$0	\$0
(06)FV - Mail Folder Inserter (2017)	\$15,000	\$105	\$15,000	\$0	\$15,000	100%	COMPLETE	\$0	\$0
(07)FV/LC - Administration Vehicles x 2 (2017)	\$76,000	\$58,221	\$76,000	\$58,221	\$17,780	100%	COMPLETE	\$0	\$0
(08)FV - Fireproof Storage Cabinet (Records) (CF)	\$8,000	\$8,282	\$8,000	\$8,282	(\$282)	100%	COMPLETE	\$0	\$0
(09)LC - Floor Washer (2017)	\$11,860	\$3,500	\$11,860	\$3,500	\$8,360		ONGOING	\$0	\$8,360
(10)ZC - Admin building tree planting (2017)	\$15,000	\$1,116	\$15,000	\$1,116	\$13,884		ONGOING	\$0	\$13,884
(16)MARA Court House (CF)	\$50,000		\$50,000	\$50,105	(\$105)	100%	Complete	\$0	\$0
(18)Land Purchase (South of High Level) (CF)	\$13,000		\$13,000	\$0	\$13,000	0%	Need to complete FNC	\$0	\$13,000
Total Department 12	\$313,360	\$159,549	\$293,623	\$190,565	\$103,058			\$0	\$58,824
Dpt 23 Fire									
(01)FV - Training Facility (2017)	\$20,000	\$8,650	\$20,000	\$8,650	\$11,350	100%	Municipal share was spent. Waiting for matching volunteer component to be accounted for	\$0	\$11,350
(02)LC - Aerial Unit Upgrade (CF)	\$30,000	\$26,950	\$9,003	\$5,953	\$3,050	100%	Complete	\$0	\$0
(03)LC - New Tanker / Pumper (2017)	\$418,722	\$41,872	\$418,722	\$41,872	\$376,850	10%	Order placed with 10% deposit	\$0	\$376,850
Total Department 23	\$468,722	\$77,472	\$447,725	\$56,476	\$391,249			\$0	\$388,200
Dpt 26 Enforcement									
(04)FV - RCMP Trailer for the Safety Trailer Program	\$6,650	\$6,650	\$6,650	\$6,650	\$0	100%	COMPLETE	\$0	\$0
Total Department 26	\$6,650	\$6,650	\$6,650	\$6,650	\$0			\$0	\$0

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	Status Update on November 20, 2017	Additional Cost	2018 Cost
Dpt 32 Public Works									
(04)FV - 43rd Ave, East of 50th Street (CF)	\$135,000	\$50	\$134,950	0	\$134,950	100%	Complete - Awaiting Eng. Calculation of Project Costs	\$0	\$0
(05)FV - 45 Ave Cul-de-sac, East of 52nd Street (CF)	\$140,000	\$50	\$139,950	0	\$139,950	100%	Complete - Awaiting Eng. Calculation of Project Costs	\$0	\$0
(09)New Road Infrastructure (CF)	\$1,223,583	\$1,195,880	\$251,072	\$269,243	(\$18,171)		Ongoing	\$300,000	\$281,829
(19)LC - Engineering & Design for 113 Street and 109 Ave (CF)	\$100,000	\$58,783	\$44,053	\$2,836	\$41,217	90%	preliminary engineering complete	\$0	\$41,217
(20)LC - 94th Ave Ashphalt Overlay (CF)	\$869,808	\$1,368,570	\$608,149	\$1,106,911	(\$498,762)		Complete - Awaiting Eng. Calculation of Project Costs	\$0	\$0
(21)LC - Lagoon Access Paving (CF)	\$25,000		\$25,000	0	\$25,000	100%	Complete - Awaiting Eng. Calculation of Project Costs	\$0	\$0
(31)ZC - Access Pave (PH V) (CF)	\$6,000,000		\$6,000,000	\$0	\$6,000,000		Ongoing	\$0	\$6,000,000
(45)Snow Plow truck Replacement (2016 CF)	\$290,000	\$289,870	\$1,838	\$1,708	\$130	100%	COMPLETE	\$0	\$0
(50)Gravel Reserve (to secure gravel source) (CF)	\$150,000	\$36,057	\$113,943	0	\$113,943		Working on securing gravel reserves	\$0	\$113,943
(57)FV - Sand and salt shelter (CF)	\$235,000	\$241,856	\$234,445	\$241,301	(\$6,856)	100%	COMPLETE	\$0	\$0
(65)FV - Goose Neck Trailer 32' (2017)	\$28,000	\$27,336	\$28,000	\$27,336	\$664	100%	COMPLETE	\$0	\$0
(66)FV - Gravel truck (2017)	\$90,000	\$83,469	\$90,000	\$89,966	\$34	100%	COMPLETE	\$0	\$0
(67)FV - Pickup Crew Cab - 3/4 Ton (2017)	\$40,000	\$42,957	\$40,000	\$45,220	(\$5,220)	100%	COMPLETE	\$0	\$0
(68)FV - Sand Spreader (2017)	\$6,074		\$6,074	\$5,703	\$371	100%	COMPLETE	\$0	\$0
(69)FV - Skidsteer (2017)	\$80,000	\$70,860	\$80,000	\$70,860	\$9,140	100%	COMPLETE	\$0	\$0
(70)FV - Tilt Deck trailer (2017)	\$8,000	\$8,129	\$8,000	\$8,129	(\$129)	100%	COMPLETE	\$0	\$0
(71)FV - 46 Ave Road Pave (2017)	\$35,000		\$35,000	0	\$35,000	100%	Awaiting invoicing	\$125,000	\$160,000
(75)LC - Road Rebuild - Prairie Packers to West La Crete Road (2017)	\$710,000	\$842,958	\$710,000	\$842,958	(\$132,958)	100%	COMPLETE	\$0	\$0
(76)LC - Teachers Loop Asphalt & Sidewalk (2017)	\$266,000	\$11,526	\$266,000	\$11,526	\$254,475	0%	Enginering started	\$0	\$254,475
(77)LC - Street Improvements (2017)	\$550,000	\$458,200	\$550,000	\$488,550	\$61,450	100%	Awaiting invoices	\$0	\$0
(78)LC - Bridges to new lands-Range Rd180 (2017)	\$2,000,000	\$362,421	\$2,000,000	\$420,698	\$1,579,302	10%	Engineering completed. Awaiting RRD Approval	\$0	\$1,579,302
(79)LC - Bridges to new lands-Township Rd1020 (2017)	\$1,000,000	\$45,499	\$1,000,000	\$45,499	\$954,501	5%	Engineering completed.	\$0	\$954,501
(80)LC - 98Ave Crosswalk Lights (2017)	\$10,142	\$10,142	\$10,142	\$10,142	(\$0)	100%	COMPLETE	\$0	\$0
(81)LC - Pressure Washer (2017)	\$10,900	\$11,100	\$10,900	\$11,100	(\$200)	100%	COMPLETE	\$0	\$0
(84)LC - Trucks x 3 (2017)	\$145,000	\$147,149	\$145,000	\$147,149	(\$2,149)	100%	COMPLETE	\$0	\$0
(85)LC - Dump Trailer (2017)	\$30,200	\$30,208	\$30,200	\$30,208	(\$8)	100%	COMPLETE	\$0	\$0
(86)LC -Steel drum packer (2017)	\$50,000	\$50,000	\$50,000	\$50,000	\$0	100%	COMPLETE	\$0	\$0
(87)LC - Asphalt Miller (2017)	\$27,000	\$25,757	\$27,000	\$25,757	\$1,243	100%	COMPLETE	\$0	\$0
(88)LC/FV - Dozer Blades x 4 (2017)	\$71,800	\$73,500	\$71,800	\$73,500	(\$1,700)	100%	COMPLETE	\$0	\$0
(89)Rubber truck mini excavator (2017)	\$106,020	\$106,020	\$106,020	\$106,020	\$0	100%	COMPLETE	\$0	\$0
(90)LC - Packer/ Roller x 2 (2017)	\$50,000	\$49,959	\$50,000	\$49,959	\$41	100%	COMPLETE	\$0	\$0
(91)RL Road Ditching Improvement (2017)	\$48,780	\$48,471	\$48,780	\$48,471	\$309	100%	COMPLETE	\$0	\$0
Total Department 32	\$20,228,084	\$18,613,093	\$12,916,316	\$4,230,749	\$8,685,567			\$425,000	\$9,385,267
Tender was awarded as one project and Engineer was assigned to allocate appropriate costs to each project. Awaiting Final report from Engineer.									

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	Status Update on November 20, 2017	Additional Cost	2018 Cost
Dpt 33 Airport									
(01)FV - Pole Tarp Storage Shed (CF)	\$45,000	\$49,681	\$45,000	\$52,931	(\$7,931)	100%	COMPLETE	\$0	\$0
(02)FV/LC - Automated Weather Observation System (AWOS) (2017)	\$74,000	\$70,960	\$74,000	\$73,552	\$448	95%	COMPLETE	\$0	\$0
(03)FV - Parking lot drainage improvements (2017)	\$20,000		\$20,000	0	\$20,000	0%	Awaiting construction of building to reassess drainage	\$0	\$20,000
Total Department 33	\$139,000	\$120,641	\$139,000	\$126,483	\$12,517			\$0	\$20,000

Dpt 41 Water									
(01)LC - Paving Raw Water Truckfill Station (CF)	\$48,000	\$3,360	\$48,000	\$3,360	\$44,640	100%	Awaiting Engineer Calculation of Project Costs	\$0	0
(03)FV - Paving for Water Treatment Plant (CF)	\$250,000	\$16,360	\$233,640		\$233,640	100%	Awaiting Engineer Calculation of Project Costs	\$0	0
(05)LC - Well number 4 (CF)	\$172,500	\$172,405	\$132,371	\$132,276	\$95	100%	Ongoing	\$900,000	\$900,095
(06)ZA - Distribution pump house upgrades (CF/2017)	\$933,569	\$82,781	\$850,788		\$850,788	5%	Design is underway	\$0	\$850,788
(08)FV - Frozen Water Services Repairs (River Road) (CF)	\$210,700	\$142,132	\$142,608	\$74,040	\$68,568	50%	Ongoing into 2018	\$70,000	\$138,568
(11)LC - Waterline Bluehills (CF)	\$833,250		\$833,250		\$833,250		Awaiting further funding	\$0	\$833,250
(12)LC - Rural Potable Water Infrastructure (CF)	\$6,594,616	\$6,212,265	\$2,253,408	\$1,833,011	\$420,397	95%	COMPLETE - Deficiencies need correction	\$0	\$20,000
(19)FV - 50th St - Water & sewer extension (CF)	\$346,000	\$255,329	\$329,480	\$238,809	\$90,671	99%	COMPLETE - Deficiencies need correction	\$0	\$0
(20)FV - 49th Avenue Water Re-servicing (CF)	\$250,000	\$119,166	\$228,000	\$109,973	\$118,028	99%	COMPLETE - Deficiencies need correction	\$0	\$0
(21)FV - Storage Work (2017)	\$11,000	\$11,000	\$11,000		\$11,000	10%	To be completed in November	\$0	\$0
(22)LC - Hydrant Replacement (2017)	\$50,000	\$41,189	\$50,000	\$41,189	\$8,811	100%	COMPLETE	\$0	\$0
(23)FV - Re-route Raw Water Truckfill (2017)	\$35,000		\$35,000		\$35,000	10%	To be completed in November	\$0	\$0
Total Department 41	\$9,734,635	\$7,044,987	\$5,147,545	\$2,432,658	\$2,714,887			\$970,000	\$2,742,701

Tender was awarded as one project and Engineer was assigned to allocate appropriate costs to each project. Awaiting Final report from Engineer.

Dpt 42 Sewer									
(02)ZA - Lift station upgrade (CF/2017)	\$1,964,606	\$116,606	\$1,848,000		\$1,848,000	5%	Design is underway	\$0	\$1,848,000
(07)FV - Main Lift Station Grinder (2017)	\$50,000		\$50,000		\$50,000	10%	Grinder is on order	\$0	\$50,000
(08)LC - Sanitary sewer Expansion (CF)	\$100,000	\$32,870	\$100,000	\$32,870	\$67,130	99%	Awaiting final report & invoicing	\$45,000	\$112,130
Total Department 42	\$2,114,606	\$149,476	\$1,998,000	\$32,870	\$1,965,130			\$45,000	\$2,010,130

Dpt 43 Waste									
(02)ZA - WTS Fence (CF)	\$25,000	\$1,180	\$24,620	\$10,825	\$13,795		COMPLETE	\$0	\$0
(03)LC - Blue Hills - Build up ramp (CF)	\$12,000	\$8,410	\$3,590		\$3,590		COMPLETE	\$0	\$0
(04)Waste Bins 40 & 6 yd (2017)	\$20,000	\$22,077	\$20,000	\$22,077	(\$2,077)	100%	COMPLETE	\$0	\$0
(05)Build up Berm - Blumenort WTS (2017)	\$9,000		\$9,000		\$9,000			\$0	\$9,000
Total Department 43	\$66,000	\$31,667	\$57,210	\$32,902	\$24,308			\$0	\$9,000

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	Status Update on November 20, 2017	Additional Cost	2018 Cost
Dpt 61 Planning & Development									
(02)LC - New Truck (2017)	\$40,000	\$41,007	\$40,000	\$41,007	(\$1,007)	100%	COMPLETE	\$0	\$0
(03)FV - Streetscape (2017)	\$25,000		\$25,000	\$12,700	\$12,300	50%	projects underway	\$25,000	\$37,300
(04)LC - Streetscape (2017)	\$25,000	\$4,455	\$25,000	\$33,161	(\$8,161)	80%	projects underway	\$25,000	\$16,839
Total Department 61	\$90,000	\$45,462	\$90,000	\$86,867	\$3,133			\$50,000	\$54,139

Dpt 63 Agriculture

(01)HL - Rural Drainage - Phase II & Phase III	\$1,181,000	\$1,103,192	\$77,808		\$77,808			\$0	\$77,808
(02)LC - Buffalo Head/Steep Hill water magement (Phase I) (CF)	\$1,721,800	\$628,766	\$1,456,088	\$1,931,807	(\$475,719)	60%	Channel Construcion portion is approx 60% complete, the outlet portion has not yet	\$2,138,009	\$1,662,290
(03)FV - Flood Control Channel Erosion Repair (2017)	\$180,000	\$56,853	\$180,000	\$85,320	\$94,680	100%	awaiting invoices	\$0	\$0
Total Department 63	\$3,082,800	\$1,788,811	\$1,713,896	\$2,017,127	-\$303,231			\$2,138,009	\$1,740,098

Dpt 71 Recreation

(01)FV - Ball Diamonds (CF)	\$76,750	\$74,500	\$15,250	\$13,000	\$2,250	100%	COMPLETE	\$0	\$0
(04)Grounds Improvements (2014 - FV Walking Trail) (CF)	\$547,800	\$522,406	\$25,394		\$25,394		Request to carry forward	\$0	\$25,394
(07)LC - Splash Park (CF)	\$255,000	\$254,790	\$255,000	\$254,790	\$210	100%	COMPLETE	\$0	\$0
(09)FV - Rodeo Grounds (CF/2017)	\$30,000	\$12,067	\$17,933		\$17,933	70%	COMPLETE	\$0	\$0
(23)FV - Skate Shack (CF)	\$30,000		\$30,000		\$30,000		Request to carry forward	\$0	\$30,000
(28)ZA - Com. Hall: Property Full landscaping (CF)	\$63,000	\$60,698	\$2,302		\$2,302		Request to carry forward		
(32)FV - Ice plant Repair (2017)	\$1,000,000	\$913,265	\$1,000,000	\$931,647	\$68,353	95%	COMPLETE	\$0	\$0
(33)FV- Hall Reno (kitchen) (2017)	\$20,000		\$20,000		\$20,000	0%	Request to carry forward	\$0	\$20,000
(34)FV- Bathroom Reno (2017)	\$15,000	\$14,537	\$15,000	\$14,537	\$463	100%	COMPLETE	\$0	\$0
(35)LC -Fire Alarm (2017)	\$12,000	\$6,000	\$12,000	\$6,000	\$6,000	100%	COMPLETE	\$0	\$6,000
(36)LC-Natural Gas, hot water tank (big), 4 new baseboards (2017)	\$10,800	\$7,000	\$10,800	\$7,000	\$3,800	100%	COMPLETE	\$0	\$0
(37)LC- One set of lights for outdoor rink (2017)	\$12,000	\$6,000	\$12,000	\$6,000	\$6,000	100%	COMPLETE	\$0	\$0
(38)LC- Curling Rink Lights (2017)	\$18,000	\$15,900	\$18,000	\$15,900	\$2,100	100%	COMPLETE, CF pending Nov 29 Council meeting	\$0	\$2,100
(39)LC- 2" water line to the ball diamonds (2017)	\$10,000	\$9,250	\$10,000	\$9,250	\$750	100%	COMPLETE	\$0	\$0
(40)LC- 3 windows upstairs overlooking the ice (2017)	\$8,000	\$4,000	\$8,000	\$4,000	\$4,000	100%	COMPLETE	\$0	\$0
(41)LC- Dressing room expansion including gym/weight room (2017)	\$482,500	\$153,750	\$482,500	\$153,750	\$328,750	50%	Lobby Renovations to carry forward	\$0	\$328,750
(42)ZA- Water Repair in Furnance Room (2017)	\$10,000		\$10,000		\$10,000	0%	Request to carry forward	\$0	\$10,000
(43)ZA- Re-shingling hall (2017)	\$35,000		\$35,000		\$35,000	0%	Request to carry forward	\$0	\$35,000
(44)ZA- Energy efficiency upgrade (2017)	\$30,000		\$30,000		\$30,000	0%	Request to carry forward	\$0	\$30,000
Total Department 71	\$2,665,850	\$2,054,163	\$2,009,179	\$1,415,874	\$593,305			\$0	\$487,244

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	Status Update on November 20, 2017	Additional Cost	2018 Cost
Dpt 72 Parks									
(04)Machesis Lake - Horse camp - road (CF)	\$14,975	\$14,975	\$2,668	\$2,668	\$0	100%	COMPLETE	\$0	\$0
(05)Bridge campground - Survey & improvements (CF)	\$71,950	\$80,310	\$6,807	\$2,230	\$4,577	75%	ONGOING	\$27,000	\$31,577
(07)FV - D.A. Thomas Park - Retaining Wall (CF)	\$10,000	\$4,555	\$5,445		\$5,445	80%	ONGOING	\$10,000	\$15,445
(10)Wadlin Lake - Grounds improvements (CF/2017)	\$110,000	\$94,234	\$45,588	\$29,822	\$15,766	100%	ONGOING	\$0	\$15,766
(11)Machesis Lake Site Development (2017)	\$75,000	\$24,368	\$75,000	\$25,316	\$49,684	90%	COMPLETE	\$0	\$0
(12)Improvements to Provincial Park - Bridge Campground (2017)	\$60,000	\$2,597	\$60,000	\$15,909	\$44,091	50%	ONGOING	\$0	\$44,091
(13)Hutch Lake Cabins - Playground (2017)	\$44,472	\$39,456	\$44,472	\$39,781	\$4,691	75%	Currently being installed	\$0	\$4,691
(14)Hutch Lake Campground improvements (2017)	\$112,000	\$36,814	\$112,000	\$36,814	\$75,186	25%	ONGOING	\$0	\$75,186
(15)Hutch Lake Dock Blocks (2017)	\$10,000		\$10,000		\$10,000	0%	ONGOING	\$0	\$10,000
(16)FV - Mackenzie Housing Park Toddler Playground Equipment (2017)	\$14,700	\$6,682	\$14,700	\$19,795	(\$5,095)	100%	COMPLETE	\$0	\$0
(17)LC - Slide & swings Big Back Yard (2017)	\$32,866	\$14,939	\$32,866	\$29,879	\$2,987	50%	ONGOING	\$0	\$2,987
(18)LC - Playground Expansion (2017)	\$92,962	\$79,822	\$92,962	\$80,986	\$11,976	100%	COMPLETE	\$0	\$0
(19)Machesis Lake - Dock Blocks	\$10,025		\$10,025	\$0	\$10,025	0%	ONGOING	\$0	\$10,025
Total Department 72	\$658,950	\$398,752	\$512,533	\$283,199	\$229,334			\$37,000	\$209,768
Total 2017 Capital Projects	\$39,568,657	\$30,490,723	\$25,331,677	\$10,912,420	\$14,419,257			\$3,665,009	\$17,105,371

ALL Non TCA Carryforward (CF)

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	DIRECTOR COMMENTS	Additional Cost	2018 Cost
Dpt 12 Administration									
Information Technology budget (CF)	\$112,800	\$110,380	\$17,700	\$15,280	\$2,420	100%	COMPLETE	\$0	\$0
Phase 3 - Security & Access control (2017)	\$21,000	\$9,706	\$21,000	\$9,706	\$11,295	10%	Issued deposit. Install Oct/Nov 2017	\$0	\$0
(03)HL - Building Repairs (CF)	\$8,000	\$900	\$7,100	0	\$7,100	100%	COMPLETE	\$0	\$0
(04)Internet Security (2017)	\$10,000	\$8,853	\$10,000	\$8,853	\$1,147	60%	COMPLETE BY END OF YEAR 2017	\$0	\$0
(05)Information Technology budget (2017)	\$62,700	\$48,297	\$62,700	\$48,297	\$14,403	50%	COMPLETE BY END OF YEAR 2017	\$0	\$0
(06)Removal of MARA Admin Building (2017)	\$80,000	\$63,597	\$80,000	\$63,597	\$16,403	100%	COMPLETE	\$0	\$0
(14)Disaster Emergency Risk Assessment & Planning (CF)	\$20,000	\$11,990	\$8,010	0	\$8,010		COMPLETE	\$0	\$0
(15)Wolf bounty (CF)	\$100,000	\$44,280	\$89,052	\$33,332	\$55,720		ONGOING	\$0	\$55,720
(16)Caribou/industry protection strategy (CF)	\$280,000	\$309,801	\$168,464	\$198,265	(\$29,801)		ONGOING	\$100,000	\$70,199
(17)Zama Firesmart Program (2017)	\$169,400	\$164,680	\$169,400	\$164,680	\$4,720	100%	COMPLETE	\$0	\$0
(18)Cumulative Effects Assessment Study	\$270,000	\$0	\$270,000	\$0	\$270,000	10%	background work started	\$0	\$270,000
Total Department 12	\$1,133,900	\$772,483	\$903,426	\$542,009	\$361,417			\$100,000	\$395,919
Dpt 32 Public Works									
(02)ZA - Zama Access Road Geotech (CF)	\$253,464	\$253,045	\$192,000	\$191,581	\$419	100%	Complete - Awaiting Invoice	\$0	\$0
(04)ZA - Aspen Drive Ditch Repair (CF)	\$60,000	\$0	\$60,000	\$0	\$60,000	0%	Scheduled for Spring 2018	\$0	\$60,000
(05)ZA - Lot Clean up (CF)	\$50,000	\$48,823	\$1,177	\$0	\$1,177	100%	COMPLETE	\$0	\$0
(10)FV - Antique fire truck restoration (CF)	\$4,800	\$4,305	\$2,463	\$1,968	\$495	100%	COMPLETE	\$0	\$0
(12)LC & FV - Road disposition - Survey work (CF)	\$50,000	\$8,641	\$41,359	0	\$41,359	10%	Ongoing	\$0	\$41,359
(13)Assumption Hill Improvement (ditching) (CF)	\$20,000	\$2,710	\$17,290	0	\$17,290	10%	Waiting for Materials	\$0	\$17,290
(14)Zama Road LOC (CF)	\$100,000	\$0	\$100,000	0	\$100,000		Ongoing	\$0	\$100,000
(15)ZA-Dust Control Oil (2017)	\$97,610	\$73,896	\$97,610	\$73,896	\$23,714	100%	Complete - Awaiting Invoice	\$0	\$0
(16)Goertzen Sub Division Oil (2017)	\$140,000	\$115,892	\$140,000	\$115,892	\$24,108	100%	Complete - Awaiting Invoice	\$0	\$0
(18)HL south Road Oil Dust Control (2017)	\$105,000	\$97,874	\$105,000	\$97,874	\$7,126	100%	Complete - Awaiting Invoice	\$0	\$0
(19)Rocky Land Oil dust Control (2017)	\$125,000	\$0	\$125,000	0	\$125,000		Complete in 2018	\$0	\$125,000
(20)LC Lakeside Estates Oil Dust Control (2017)	\$22,000	\$22,000	\$22,000	\$22,000	\$0	100%	COMPLETE	\$0	\$0
(21)LC Blumenort Road West Oil Dust Control (2017)	\$60,000	\$37,754	\$60,000	\$37,754	\$22,246	100%	Complete - Awaiting Invoice	\$0	\$0
Total Department 32	\$1,087,874	\$664,940	\$963,899	\$540,965	\$422,934			\$0	\$343,649
Dpt 33 Airport									
(01)Airport Master Plan (CF)	\$75,000	\$8,504	\$72,220	\$5,724	\$66,496	10%	project ongoing	\$0	\$66,496
(02)FV & LC Papi Lights (CF)	\$32,413	\$26,800	\$5,613	0	\$5,613	100%	COMPLETE	\$0	\$0
(03)FV Airport Development (CF)	\$16,382	\$7,213	\$16,382	\$7,213	\$9,169		ONGOING	\$0	\$9,169
FV- Rename FV Airport to Wop May Memorial	\$6,000	\$2,313	\$6,000	\$2,313	\$3,687	100%	Complete - Awaiting Invoice	\$0	\$0
Total Department 33	\$129,795	\$44,829	\$100,215	\$15,249	\$84,966			\$0	\$75,666

ALL Non TCA Carryforward (CF)

Description	TOTAL PROJECT BUDGET	TOTAL Cost to Date	2017 Budget	Costs in current year up to November 20, 2017	Remaining Budget on November 20, 2017	% Project Completed	DIRECTOR COMMENTS	Additional Cost	2018 Cost
Dpt 41 Water									
(04)FV - Exhaust Thimbles (CF)	\$20,000	\$18,252	\$20,000	\$18,252	\$1,748	100%	COMPLETE	\$0	\$0
(05)LC - Exhaust Thimbles (CF)	\$20,000	\$17,282	\$20,000	\$17,282	\$2,718	100%	COMPLETE	\$0	\$0
(06)ZA - Exhaust Thimbles (CF)	\$20,000	\$19,129	\$20,000	\$19,129	\$871	100%	COMPLETE	\$0	\$0
(07)FV/HL Rural Comprehensive Water Study (2017)	\$20,000	\$0	\$20,000	0	\$20,000		Awaiting grant details Request CF funds to 2018 Rocky Lane water Truckfill TCA projects	\$0	\$20,000
Total Department 41	\$80,000	\$54,662	\$80,000	\$54,662	\$25,338			\$0	\$20,000
Dpt 43 Solid Waste									
(01)FV - Transfer Station Composting Program (CF)	\$5,000	\$0	\$5,000	0	\$5,000	0%		\$0	\$5,000
(02)LC - Transfer Station Composting Program (CF)	\$5,000	\$0	\$5,000	0	\$5,000	0%		\$0	\$5,000
(03)LC - Waste Packer Plan (CF)	\$5,000	\$0	\$5,000	0	\$5,000	0%		\$0	\$5,000
(04)Rocky Lane WTS Survey (2017)	\$10,000	\$3,600	\$10,000	\$3,600	\$6,400	100%	COMPLETE	\$0	\$0
Total Department 43	\$25,000	\$3,600	\$25,000	\$3,600	\$21,400			\$0	\$15,000
Dpt 61 Planning & Development									
(02)Infrastructure Master Plans (CF)	\$240,800	\$228,241	\$12,559	0	\$12,559	95%	waiting on consultant	\$0	\$12,559
(03)Land Use Bylaw Update (CF)	\$100,000	\$93,579	\$59,653	\$53,232	\$6,421	100%	COMPLETE	\$0	\$0
(09)Rural addressing signs (CF)	\$395,000	\$306,400	\$88,600	0	\$88,600	100%	COMPLETE	\$0	\$0
(10)Natural Disaster Mitigation Program (2017)	\$50,000	\$0	\$50,000	0	\$50,000	0%	Grant funding approved - CF \$15,000 ADDITIONAL FUNDS ARE GRANT FUNDED	\$90,000	\$105,000
Total Department 61	\$785,800	\$628,220	\$210,812	\$53,232	\$157,580			\$90,000	\$117,559
Dpt 71 Recreation									
(01)ZA - Hall electrical upgrades (CF)	\$31,887	\$24,473	\$7,414	0	\$7,414		ONGOING	\$0	\$7,414
(14)LC- Ice Rink Foam Dividers (2017)	\$4,987	\$4,871	\$4,987	\$4,871	\$116	100%	COMPLETE	\$0	\$0
(15)LC- Sidewalk to Tennis Court (2017)	\$1,913	\$1,825	\$1,913	\$1,825	\$88	100%	COMPLETE	\$0	\$0
Total Department 71	\$38,787	\$31,169	\$14,314	\$6,696	\$7,618			\$0	\$7,414
Dpt 72 Parks									
(01)FV - Bridge Campsite - Clear Trees (CF)	\$5,000	\$0	\$5,000	0	\$5,000	0%	Requires plan approval	\$0	\$5,000
(02)Fire Pits & Picnic Tables (2017)	\$10,000	\$4,650	\$10,000	\$4,650	\$5,350	100%	ONGOING	\$0	\$5,350
(05)La Crete Street Scape Implementation Committee (CF)	\$18,227	\$0	\$18,227	0	\$18,227		Byron to Bring to Council Nov 29 to move funds to Street Scape Project		
(10)Wadlin Lake - Blocking for dock (CF)	\$2,500	\$0	\$2,500	0	\$2,500	100%	ONGOING	\$0	\$2,500
(11)LC - Shelters (2017)	\$9,500	\$8,327	\$9,500	\$8,327	\$1,173	100%	COMPLETE	\$0	\$0
(12)Wadlin Lake Land Purchase (2017)	\$15,000	\$0	\$15,000	0	\$15,000	100%	Survey Complete - Request CF funds to 2018 TCA projects	\$0	\$15,000
Total Department 72	\$60,227	\$12,977	\$60,227	\$12,977	\$47,250			\$0	\$27,850
Total 2017 Non Capital Projects	\$3,261,383	\$2,158,218	\$2,277,893	\$1,174,728	\$1,103,165			\$190,000	\$1,003,056

2018 Capital Projects

MACKENZIE COUNTY

TCA Projects 2018

Project Description	2018 Budget	County Cost	External Funding				Internal Funding				NOTES
			FGIF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	

(12) - Administration Department

Information Technology Network Equipment	30,000	30,000									
FV Office HVAC Photocopy Room/Meeting Room	30,000	30,000									
1/Council Chambers											
FV Cargo Trailer	12,000	12,000									
Audio Video Upgrade	19,000	19,000									
LC Office Generator	120,000	120,000									
Total department 12	211,000	211,000	-	-	-	-	-	-	-	-	-

(23) - Fire Department

FV - Fire Hall	2,500,000	1,800,000				700,000					* Sale of Existing Fire Hall
LC - Deck Gun (Tompkins)	15,000	15,000									
LC - Pison Intake Valve and Booster Reel (Tompkins)	8,600	8,600									
LC - Wildland Skid	5,200	5,200									
LC - Fire Pumper Truck	500,000	490,000				10,000					Unit # 9106
LC - Install Air Conditioning in Fire Hall	9,500	9,500									
LC - Install Generator Hook up	8,000	8,000									
Total department 23	3,046,300	2,336,300	-	-	-	710,000	-	-	-	-	-

(26) - Enforcement

LC - Street Cameras	54,000	54,000									
AFRAC Radios	20,600	20,600									
Total department 26	74,600	74,600	-	-	-	-	-	-	-	-	-

Project Description	2018 Budget	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
(32) - Transportation Department											
Street Sweeper	335,000	310,000				25,000				Unit # 3206	
AWD Grader x3	1,488,261	910,161				578,100				Unit # 2137, # 2138, # 2139	
FV - Tractor w/ Snowblower Attachment	256,500	195,500				61,000				Unit # 2415	
FV - Loader	300,000	300,000									
FV - Mower & Sidearm	70,000	62,000				8,000				Unit # 2709	
FV - Skidsteer	51,000	26,000				25,000				Unit # 2326	
LC - Tractor 32hp	26,000	26,000								Donate Unit #2403 to La Crete Recreation Board	
LC - Tilt Trailer	11,000	11,000									
LC - Skidsteer	51,000	26,000				25,000				Unit # 2327	
LC- Pick up Truck	42,000	42,000									
LC - Pick up Truck	42,000	27,000				15,000				Unit # 1045	
ZA - Back Hoe	139,000	139,000									
ZA - Dump Trailer	12,000	12,000									
FV - Pressure Washer	17,000	16,500				500					
LC - Heated Oil Unit Setup/Storage	40,000	40,000									
LC - Overhead Crane	80,000	80,000									
FV - 50st Monolithic Curb	845,000	845,000									
FV - Overlay 45 Ave	80,000	80,000									
FV - Overlay 47 Street (Hospital Hill)	40,000	40,000									
FV - Rebuild Eagles Nest Road (2 miles)	800,000	800,000									
FV - Pave Road to Water Point (1 km)	750,000	750,000									
FV - Rebuild Rocky Lane Road	1,000,000	500,000			500,000					contingent on grant funding	
LC - Cross Walk Lights x2	20,700	20,700									
LC - Chipseal North & South Access	275,000	275,000									
LC - Rebuild Golf Course Rd (1/2 mile)	205,000	205,000									
LC - Rebuild Airport Road (2 miles)	800,000	800,000									
LC - Rebuild Blue Hills Road (2 miles)	800,000	800,000									
LC - Rebuild Range Road 180 N (2 miles)	800,000	800,000									
LC - Buffalo Head Tower Flood Mitigation	50,000	50,000									
LC - Oil Bluelmenort Road West	185,000	185,000									
LC - Overlay River Road	880,000	880,000									
LC - Various Overlays Hamlet of La Crete	250,000	250,000									
LC - Thermoplastic Lines Hamlet of La Crete	48,000	48,000									
FV - Shop Parking & Entrance Improvements	32,500	32,500									
FV - Shop Storage Addition	198,500	198,500									
FV - Shop Expansion	561,000	561,000									
Total department 32	11,581,461	10,343,861	-	-	500,000	737,600	-	-	-		

Project Description	2018 Budget	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
(41) - Water Treatment & Distribution Department											
FV - Rural Water Supply North of the Peace River		-						GOR	20,000		\$20,000 from 2017 Non TCA Project - HL Rural Comprehensive Water Study
LC - Truck replacement	42,000	39,500				1,500					Unit #1431
Total department 41	42,000	39,500	-	-	-	1,500	-		20,000	-	
(42) - Sewer Disposal Department											
ZA - Sewage Force-main	1,085,000	542,500			542,500						
LC - Main Lift Station Meter	50,000	50,000									
LC - Sanitary Sewer Re-route	380,000	380,000									
Total department 42	1,515,000	972,500	-	-	542,500	-	-		-	-	
(71) - Recreation											
FV - Hockey Board, Glass & Netting	240,000	240,000									
FV - Arena Ice Surface Lighting Upgrade	50,000	50,000									
FV - Boiler Room Upgrades	45,000	45,000									Also recommended by Admin
FV - Splash Pad Renovation	20,000	20,000									
FV - Construction of 2nd Beach Volley Ball Court	10,000	10,000									
FV - Facility Door Upgrades	30,000	30,000									
FV - FV - Security Camera System	12,000	12,000									
FV - Fitness Centre Equipment	20,000	20,000									
FV - Soccer Nets	10,000	10,000									
FV - Install Air Conditioning	59,800	59,800									Recommended by Admin
FV - Artificial Ice Header Replacement	79,000	79,000									Recommended by Admin
FV - Emergency Generator	275,000	275,000									Recommended by Admin
LC - Sprinkler or Ball Diamonds	60,000	60,000									
LC - Blue Hills Skate Shack Repairs	20,000	20,000									
LC - Renovate Old Dressing Roms	35,000	35,000									
LC - Floor Scrubber	7,000	7,000									
LC - Splash Park Electrical & Plumbing	18,000	18,000									
LC - Wheel Chair Lift for Hall & Accessibility		-									
LC - Parking Lot Slurry & Lines	17,500	17,500									Recommended by Admin
Total department 71	1,008,300	1,008,300	-	-	-	-	-		-	-	
(72) - Parks & Playgrounds Department											
FV - Processor / Splitter	33,200	33,200									
LC - Mower Attachment	24,700	24,700									
LC - Zero Turn Mower	15,200	15,200									Donate Unit #3010 to La Crete Recreation Board
3/4 ton pickup	45,000	45,000									
FV - Parks Storage Shed	27,500	27,500									
FV - Hutch Lake Cabin Expansion	114,000	114,000									
FV - Hutch Lake Land Purchase	432,000	432,000									
FV - Wadlin Lake Land Purchase	190,000	190,000						GOR	15,000		\$15,000 transfer from 2017 Non TCA Project - Wadlin Lake Land Purchase
Total department 72	881,600	881,600	-	-	-	-	-		15,000	-	
TOTAL 2018 Capital Projects	18,360,261	15,867,661	-	-	1,042,500	1,449,100	-		35,000	-	
			-	-	1,042,500	1,449,100	-		35,000	-	
			-	-	1,042,500	1,449,100	-		35,000	-	
	18,360,261				2,491,600				35,000		

Municipal Reserves

**MACKENZIE COUNTY
MUNICIPAL RESERVES**

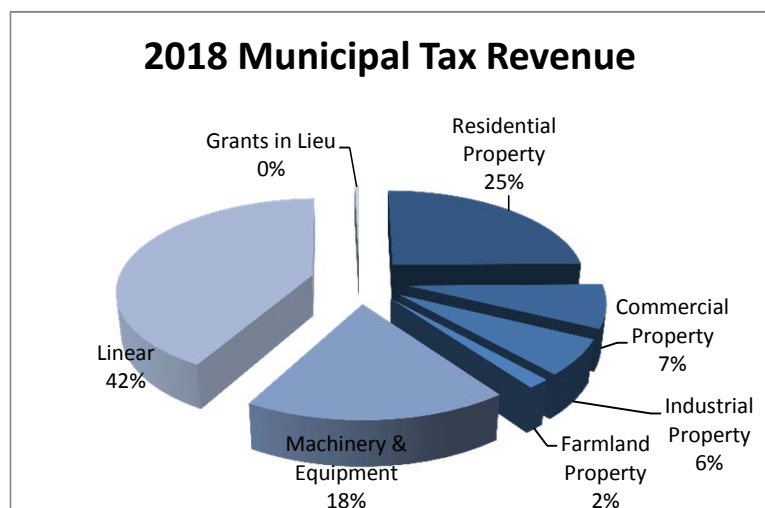
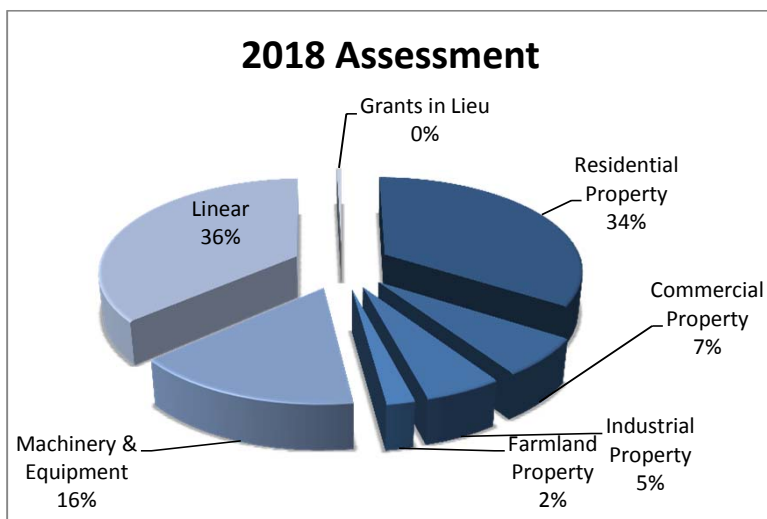
Name	Estimated (Dec. 31, 2017)	To be used for projects (TCA & NTCA)	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Interfund Transfers	Estimated (Dec. 31, 2018)
Operating Fund Reserves:						
Bursaries	13,350					13,350
Operating Fund Reserve - incl. non-TCA	-					-
General Operating Reserve	2,419,787	-		(630,000)		1,789,787
Gravel Reclamation	22,377					22,377
Gravel Crushing Reserve	543,955			(500,000)		43,955
Off-Site Levy Reserve	1,277,507					1,277,507
Rocky Acres Program - Incomplete	-					-
Reserve-P.T.O.A.G.	-					-
Grants to Other Organizations Reserve	397,918					397,918
Development	-					-
Non-profit Organizations	-					-
Recreation Emergency Funding	-					-
Subdivisions Reserve	-					-
Municipal Reserve	310,922					310,922
Subtotal - Operating Fund Reserves	4,985,816	-	-	(1,130,000)	-	3,855,816
Capital Fund Reserves:						
Incomplete Capital - Administration	-					-
Incomplete Capital - Fire Department	-					-
Emergency Service	-					-
Emergency Service - Tompkins	-					-
Incomplete Capital - Ambulance	0					0
Emergency Service - Fort Vermilion	450,000					450,000
Incomplete Capital - Enforcement	-					-
Vehicle & Equipment Replacement and Roads Reserve (General)	2,228,195					2,228,195
Street Light Replacement Reserve	3,881,864					3,881,864
Walking Trails - Fort Vermilion	-					-
Walking Trails - La Crete	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Public Works	-					-
Incomplete Capital - Airport	-					-
Drainage Reserve	1,914,425					1,914,425
Water Treatment Plant	181,214					181,214
Water Reserve Fund	2,682,134					2,682,134
Water Upgrading	-					-
Incomplete Capital - Sewer	-					-
Sewer Upgrading	-					-
Incomplete Capital - Waste	-					-
Waste	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Shop & Storage	-					-
Garbage Projects (incl. capital)	-					-
Incomplete Capital - Development	-					-
Reserve - Sewer Upgrading	-					-
Agriculture - Reserve	-					-
Recreation and Parks	195,000					195,000
Recreation Board Reserve - Zama	19,389					19,389
Recreation Reserve - Fort Vermilion	75,076					75,076
Recreation Reserve - La Crete	201,460					201,460
Recreation Facilities - Zama	-					-
Recreation Facilities - Fort Vermilion	-					-
Recreation Facilities - La Crete	-					-
Incomplete Capital - Recreation	100					100
General Capital Reserve	4,434,479	-				4,434,479
Subtotal - Capital Fund Reserves	16,263,336	-	-	-	-	16,263,336
TOTAL RESERVES	21,249,152	-	-	(1,130,000)	-	20,119,152
Established reserves as per Council policies						

2018 Municipal Taxes

	2017 assessment	% change estimated	2018 estimated assessment	2018 projected revenue
Residential Property	780,624,090	0.00%	780,624,090	5,860,926
Commercial Property	149,145,140	0.00%	149,145,140	1,775,275
Industrial Property	121,540,530	0.00%	121,540,530	1,446,697
Farmland Property	44,343,070	0.00%	44,343,070	377,271
Machinery & Equipment	359,713,940	0.00%	359,713,940	4,281,675
Linear	825,930,250	0.00%	825,930,250	9,831,048
Grants in Lieu	9,845,820	0.00%	9,845,820	97,531
Total Taxable Assessment	\$2,291,142,840	0.00%	\$2,291,142,840	\$23,670,421 (1)
Tax exempt assessment	187,119,170	0.00%	187,119,170	0
Total Assessment	\$2,478,262,010	0.00%	\$2,478,262,010	\$23,670,421 (2)

Notes:

(1) Please note that 2017 tax bylaw rates were used in the calculation of the projected 2018 tax revenues.





Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 28, 2017
Presented By:	Fred Wiebe, Director of Utilities
Title:	La Crete Water Treatment Plant Reserve

BACKGROUND / PROPOSAL:

In 2015 Mackenzie County engaged Associated Engineering to complete a detailed comprehensive study to develop a strategy for meeting the water supply needs of the area. As recommended in the report and also due to the fast growth of the Hamlet of La Crete we also completed a capacity assessment for the La Crete Water Plant.

The following is an excerpt from the La Crete Water Treatment Capacity Assessment:

- The test results suggests that the processing capacity of each filter is 16 L/s flow rate as tested based on the water quality and operating conditions prevailed during the full-scale tests and the test results gathered by the County. This filter capacity may satisfy the treated water needs for the next 5 to 7 years, however is subject to the restrictions on the supply wells capacity (52 L/s).
- It appears the supply wells is the critical limiting factor in the water supply system. Based on the testing carried out by the County, the maximum combined production capacity of the wells is limited to 52 L/s. This capacity is only sufficient for the immediate (1-3 years) of water needs. If the capacity limitations of the wells is removed (e.g. through new /additional well source), then the filters have the capacity that may satisfy the treated water needs for the next 5 to 7 years.

I have also attached the executive summary from the Comprehensive Water Supply Study which can be found on our website as a full report.

OPTIONS & BENEFITS:

Option 1: \$1,000,000 or another amount to be allocated to the La Crete Water Treatment Plant Sub-Reserve.

Author: S. Martens Reviewed by: F. Wiebe CAO: _____

\$55 million dollars is the high level estimate for changing the water supply to a surface water source. If we would get 66% grant funding, this would leave approximately \$19 million as our portion of the project. It is currently projected that we would require these upgrades in 4-6 years depending on growth projection fluctuations.

Option 2: Not create a sub-reserve and create a borrowing bylaw when project proceeds.

COSTS & SOURCE OF FUNDING:

\$1,000,000 be allocated to the La Crete Water Treatment Plant Reserve

SUSTAINABILITY PLAN:

Goal C5 Mackenzie County continues to provide high quality utility services (water distribution and treatment as well as waste water collection and treatment) and ensures that they:

- Are stable and reliable

Strategy C5.1 Assess life expectancy for current facilities and prepare long-term plans to prepare for their replacement.

COMMUNICATION:

N/A

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That a sub-reserve be formed under the Water Treatment Plant Reserve called the La Crete Water Treatment Plant Sub-Reserve.

- Simple Majority Requires 2/3 Requires Unanimous

That \$_____ be allocated to the La Crete Water Treatment Plant Sub-Reserve.

Author: S. Martens Reviewed by: F. Wiebe CAO: _____

REPORT

Mackenzie County

Water Supply Treatment and Distribution Study



June 2015

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Executive Summary

1 INTRODUCTION

Mackenzie County has seen steady growth within the rural communities in and around the Fort Vermilion and La Crete areas. Providing high quality drinking water supply to all residents within the County, especially the rural customers, has proven to be a challenge. In order to meet the Province's "*Water for Life*" strategy and the County's goals, a detailed comprehensive study is required to determine the best path forward. To deal with the anticipated growth, within Mackenzie County, a set of strategies needs to be developed to ensure the proper options for water supply and treatment.

The County engaged the services of Associated Engineering to complete a detailed comprehensive study to develop a strategy for meeting the water supply needs of the area. The objectives of the study are:

- To evaluate the existing water treatment facilities, in terms of:
 - Raw water quality and quantity;
 - Supply or treatment constraints; and
 - Upgrades to meet current standard.
- To evaluate the municipal water sources (the Peace River and groundwater wells) to supply the region.

In addition, the County wants to investigate the feasibility of mixing water from the two existing Water Treatment Plants (WTP) (located in Fort Vermilion and La Crete). Mixing of potable water from these two sources concerns the County, as there is a potential for physical and chemical reactions that may create undesirable effects and result in aesthetic or compliance issues.

2 WATER MIXING (BLENDING) ANALYSIS

Associated Engineering completed the following: computer modeling, a bench-scale analysis for scaling potential and disinfectant residual decay, and a simulated distribution system analysis. The scaling potential analysis looks at how water will interact with pipes. The distribution system operation in both La Crete and Fort Vermilion reportedly do not experience issues with corrosion or scaling. The desktop and bench-scale scaling or corrosion potential prediction do not exhibit dramatic changes when blending La Crete and Fort Vermilion treated waters indicating that the blending treated water likely will not significantly change current conditions for scaling or corrosion seen in either distribution system. The analysis also concluded the following:

- Free chlorine residual is a suitable secondary disinfectant for this regional system assuming pipeline residence time is less than 7 days.

- Disinfectant by-product formation potential did not show higher concentration at longer residence time.
- Boosting free chlorine residual did not increase disinfectant by-product formation in bench-scale testing.

3 WATER SUPPLY OPTIONS

Associated Engineering developed the design criteria in conjunction with the County and calculated the water demand requirements for meeting the future population growth in the region. Associated Engineering evaluated the existing water infrastructure (source to distribution) and identified capacity requirement for the following planning horizons:

Planning Horizon	Year
—	2016
10	2026
20	2036
30	2046

In order to provide long term sustainable potable water supply to the study area (the Fort Vermilion and La Crete supply areas), the County and Associated Engineering identified the following three water supply options:

Option 1 – Separate System

- Both Water Treatment Facilities (Fort Vermilion and La Crete) will continue to operate.
- Upgrades/expansions are required for each facility and will be targeted for the growth/expansion needs of the respective supply zones.
- The existing 150 mm transfer pipeline (Fort Vermilion to La Crete) will continue to operate, thus providing the ability to transfer water across the supply zone.

Option 2 – Regional System

Under this scenario, two additional water supply options were evaluated:

Option 2(a) – Fort Vermilion Regional Hub

- Central treatment facility located in Fort Vermilion will supply potable water to the entire study area.
- La Crete water supply and treatment facilities will be abandoned.
- The existing La Crete WTP will be converted into a distribution pump station; the existing distribution pump station and pipeline will continue to operate.
- Additional transfer pipeline and booster stations to facilitate water transfer.

Option 2(b) – La Crete Regional Hub

- Central treatment facility located in La Crete will supply potable water to the entire study area.
- The Fort Vermilion water supply and treatment facilities will be abandoned.
- The existing Fort Vermilion WTP will be converted into a distribution pump station; existing distribution pump station and pipeline will continue to operate.

Infrastructure deficiencies for the current and future conditions (10, 20, and 30 year planning horizons) were identified.

4 REGIONAL PIPELINE ANALYSIS

In 2013, the County installed a 150 mm regional rural pipeline between Fort Vermilion and La Crete. This pipeline is currently disconnected between Fort Vermilion and La Crete, via isolation valves, due to a concern with water mixing. The option for supplying a truckfill station approximately halfway between La Crete and Fort Vermilion, using the existing 150 mm rural waterline, was analysed. Using a delivery pressure of 14.3 (20 psi) and the operating pressure of the existing distribution system, the existing rural waterline can produce a maximum flow of 4.86 L/s when supplied from Fort Vermilion and 5.85 L/s when supplied from La Crete. In order to transfer more water, the existing pipeline needs to be upgraded.

A hydraulic analysis was completed in order to identify the pipeline and pumping requirements for the regional supply options (Option 2(a) and Option 2(b)). In addition, a hydraulic analysis was completed to supply water through a Truckfill system to the following communities:

- La Crete to Buffalo Head Prairie;
- La Crete to Tompkins Landing; and
- Fort Vermilion to Rocky Lane.

Based on the hydraulic analysis, the following infrastructure needs were identified:

Supply Route	Infrastructure
La Crete to Tompkins Landing Truckfill	Booster pump station and 21 km of 200 mm supply line
La Crete to Buffalo Head Prairie Truckfill	Booster pump station and 14.5 km of 200 mm supply line
Fort Vermilion to Rocky Lane	Booster pump station and 29.5 km of 200 mm supply line
Option 2(a): Regional Hub - Fort Vermilion to La Crete	Booster pump station and 46 km of 550 mm diameter supply line
Option 2(b): Regional Hub- La Crete to Fort Vermilion	46 km of 300 mm diameter supply line

5 COST ESTIMATES AND OPTION EVOLUTION

Conceptual cost estimates were prepared for all the three options for comparison purposes as shown in the following table:

Option	Capital Construction Cost 30 Year Total (2015 \$ million)
Option 1: Separate System	\$54.5
Option 2(a): Fort Vermilion Regional Hub	\$88.9
Option 2(b): La Crete Regional Hub	\$74.3

Option 1 provided the best value (least overall cost), followed by Option 2(b).

In addition to capital costs, a set of non-financial factors that have impact on the options, but are difficult to quantify financially, were identified. The three water supply options were ranked, based on the non-financial factors on a scale of 1 to 5, with 1 being least favorable to 5 being most favorable.

Option 1 has the best ranking overall, based on the non-financial ranking.

6 CONCLUSIONS

Option 1 provides the best capital value. It allows optimization of the capital investment (staged utilization). However, the following issues/disadvantages need to be considered with this option:

- Fort Vermilion WTP and intake pump chamber is located close to flood hazard zone;
- Upgrades and/or expansion of the La Crete plant are immediately required;
- Long term raw water availability for La Crete is an issue (may need a new river intake in the future); and
- Need for raw water storage at La Crete (future).

Option 2(b) is second best capital value overall. The facility is closer to the demand center in the long run. The following issues/disadvantages also need to be considered with this option:

- Raw water availability for La Crete is an issue and may need a new river intake (immediately);
- Raw water storage (immediately); and
- Plant upgrades/expansion (immediately).

Option 2(a) is the least capital value (highest capital cost) overall. This provides the ability to use the existing intake and raw water storage for the short/medium term. However, the following issues/disadvantages need to be considered with this option:

- Fort Vermilion intake and WTP are located close to flood zone; and
- Fort Vermilion WTP expansion (immediate).

In this respect, Option 1 is the best option, at this stage, as it provides an opportunity to continue the operation of existing facilities and potentially switch over to Option 2(b) at the right time.

The study identified the following issues that require further investigation/attention:

6.1 Fort Vermilion

The existing WTP and the intake transfer pump station are located in close proximity to the Peace River. Associated Engineering reviewed the Alberta Flood Hazard Map for this location. At this stage, it appears that the WTP and the raw water storage reservoirs are not located in the flood areas. However, the intake transfer pump station appears to be very close to the flood hazard area. Operational procedure would need to include operators closing the intake valve to avoid flooding of internal components in the intake chamber (flow transmitter, electrical components).

6.2 La Crete

The existing wells are classified as “Ground Water Under Direct Influence” (GWUDI) wells, due to their close proximity to surface water. It is also reported that one of the ground water wells is drawing sand. Water treatment systems supplied by GWUDI wells are required to be provided with a treatment system that can achieve a minimum 3-log removal credit for *Giardia* and *Cryptosporidium*, and 4-log removal credit for Virus. The current treatment scheme (green sand filters and ion-exchange softeners followed by chlorination) typically is not considered to provide any log removal credit for *Cryptosporidium*.

This issue was discussed with George Neurohr, with Alberta Environment and Parks (AEP), during the review meeting on February 27, 2015. Mr. Neurohr indicated the following:

- The County has applied for a renewal of the operating licence (EPEA), and the AEP is reviewing the application.
- After the review, AEP will advise the County of any additional level of treatment system required (such as Ultraviolet disinfection).

The existing ground water wells at La Crete are not adequate enough to meet the long term raw water demands for both Option 1 (separate system) and Option 2(b): Regional System. Depending on the actual growth in the region, the wells are likely to run out of capacity in 10-20 years' time. In order to secure long term raw water supply, the County may need to migrate to a surface water source, which will require construction of a river intake structure in the Peace River.

Alternatively, the County can evaluate if additional wells can be constructed to provide additional capacity. However, it should be noted that this will require additional hydrogeological investigations, field well testing, etc. to identify a suitable well (which may or may not be feasible). In addition, the cost of a new well development and associated infrastructure (power supply, access road, etc.) needs to be considered.

The hydraulic capacity of the existing WTP is operating close to the immediate water demand needs under peak day demand conditions and may require upgrades/expansion or additional treatment, in the near future. Any upgrades/expansion requirement for the La Crete WTP should consider implications of potential future surface water from Peace River.

7 RECOMMENDATIONS

7.1 Short Term

- Continue with Option 1 – Operate two separate systems
- Fort Vermilion:
 - No major capital upgrade is required. Some operational improvements/minor upgrades may be implemented.
 - Evaluate the risk due to flooding and re-assess risk rating as necessary. Consider implementing flood defenses around the intake pump chamber.
- La Crete:
 - As a short term basis, carryout an on-site testing of the existing filters, to see if the filters can be operated at a higher flow rate.
 - Subject to direction from AEP, the County may be required to address issues related to the GWUDI status: Options include reclassification of wells as high quality water or additional treatment (UV).
 - Existing WTP is operating close to the hydraulic capacity under Peak Day Demand conditions. Any upgrades/expansion requirements for the La Crete WTP should consider implications of potential future surface water from Peace River.
 - County to develop a strategy for securing long term raw water supply. Options include constructing a new river intake structure in the Peace River, or evaluate if additional wells can be constructed to provide additional capacity.
- Utilize the existing 150 mm transfer pipeline between Fort Vermilion and La Crete. Consider construction of a new truckfill halfway between Fort Vermilion and La Crete to alleviate routing maintenance issues (flushing of the pipeline segments) and to provide water to rural customers.

7.2 Long Term

- Infrastructure planning for future growth needs is a continuous process. Therefore, the County should review the growth/demand needs of the community on a continuous basis (every 5-10 year interval) and revise the planning goals as required.
- Continue to monitor the risk from the river to potentially flood the water supply assets at Fort Vermilion (WTP and intake pump chamber). Any elevated risk due to flooding will require reevaluation of the water supply options as this may require relocation of the existing WTP and intake to a higher ground. In this case, it may be worth implementing Option 2(b).