


MACKENZIE COUNTY

# BUDGET COUNCIL MEETING

**NOVEMBER 26, 2019  
10:00 AM**

FORT VERMILION COUNCIL  
CHAMBERS

 780.927.3718

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**Mackenzie County**



**MACKENZIE COUNTY  
BUDGET COUNCIL MEETING**

**Tuesday, November 26, 2019  
10:00 a.m.**

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

**AGENDA**

			Page
<b>CALL TO ORDER:</b>	1.	a) Call to Order	3
<b>AGENDA:</b>	2.	a) Adoption of Agenda	3
<b>ADOPTION OF PREVIOUS MINUTES:</b>	3.	a) None	
<b>DELEGATIONS:</b>	4.	a) None	
<b>TENDERS:</b>	5.	a) None	
<b>PUBLIC HEARINGS:</b>	6.	a) None	
<b>GENERAL REPORTS:</b>	7.	a) None	
<b>AGRICULTURE SERVICES:</b>	8.	a) None	
<b>COMMUNITY SERVICES:</b>	9.	a) None	
<b>FINANCE:</b>	10.	a) 2020 Grants to Non Profit Organizations	5
		b) 2020 One Time Project – Addition	17
		c) 2019 One-Time Projects – Carry Forwards	19
		d) 2019 Capital Projects – Carry Forwards	23
		e) 2020 Capital Project Requests	29
		f) 2020 Operating Budget – Draft	53
		g) Mackenzie Wellness Centre Project	101

- h)
- i)
- OPERATIONS:** 11. a) None
- UTILITIES:** 12. a) None
- PLANNING &  
DEVELOPMENT:** 13. a) None
- ADMINISTRATION:** 14. a) None
- COUNCIL  
COMMITTEE  
REPORTS:** 15. a) None
- INFORMATION /  
CORRESPONDENCE:** 16. a) None
- CLOSED MEETING:** *Freedom of Information and Protection of Privacy Act Division  
2, Part 1 Exceptions to Disclosure*
- 17. a)
- NOTICE OF MOTION:** 18. a)
- NEXT MEETING  
DATES:** 19. a) Regular Council Meeting  
November 27, 2019  
10:00 a.m.  
Fort Vermilion Council Chambers
- b) Regular Council Meeting  
December 10, 2019  
10:00 a.m.  
Fort Vermilion Council Chambers
- c) Budget Council Meeting  
December 11, 2019  
10:00 a.m.  
Fort Vermilion Council Chambers
- ADJOURNMENT:** 20. a) Adjournment



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>2020 Grants to Non Profit Organizations</b>

## **BACKGROUND / PROPOSAL:**

Every year administration advertises Mackenzie County Grant Application funding for non-profit organizations with a deadline for application of October 15<sup>th</sup>. The application was available at County offices, or online as a fillable document.

As part of the budget discussions, Council requested that non-profit organizations requesting grant funding be invited to the budget meeting November 5<sup>th</sup>, to discuss their organizations events, and projects, and their funding requests. Twelve organizations made presentations to Council at that meeting.

No funding motions were made at this meeting.

Attached please find:

- List of funding requests for consideration by the various organizations,
- Policy FIN013 Community Organization Funding.

As part of the operating budget, administration is requesting a review of these requests.

## **OPTIONS & BENEFITS:**

## **COSTS & SOURCE OF FUNDING:**

Currently within the 2020 Operating budget is \$1,853,746.

- Non-Profit Organizations: \$553,208
- Mackenzie County Library Board: \$257,228

Author: J Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

- 3 Recreation Boards Operating: \$1,043,310

**SUSTAINABILITY PLAN:**

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

**RECOMMENDED ACTION:**

Simple Majority       Requires 2/3       Requires Unanimous

For review and discussion.

Author: J. Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_

**MACKENZIE COUNTY**

**Summary of 2020 Grants to Other Organizations (NPOs)**

<b>Orginazation</b>	<b>2020 Request</b>	<b>2019 Budget</b>	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>2016 Actual</b>
Mackenzie County Library Board	\$ 257,939	\$ 257,228	\$ 245,750	\$ 239,080	\$ 237,910
Recreation Boards	\$ 1,935,824	\$ 1,043,310	\$ 1,023,419	\$ 920,039	\$ 811,607
NPO Grants	\$ 726,000	\$ 553,208	\$ 442,400	\$ 394,341	\$ 371,708
FCSS	\$ 464,471	\$ 373,353	\$ 373,353	\$ 373,353	\$ 373,353
Agriculture	\$ 152,500	\$ 147,500	\$ 131,000	\$ 127,000	\$ 110,000
Cemeteries	\$ 5,400	\$ 4,800	\$ 4,200	\$ 4,200	\$ 4,200
Tourism	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	<b>3,542,135</b>	<b>\$2,379,399</b>	<b>2,220,122</b>	<b>2,058,013</b>	<b>1,908,778</b>

Mackenzie County  
Grants to Other Non-Profit Organizations

Organization	Operating or Capital	2020 REQUEST	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2020 Notes
Assumption Region Community Policing Society	Capital	\$25,000					
FV Agricultural Society - Heritage Centre	Operating	\$30,000	\$27,750	\$25,000	\$25,000	\$25,000	
FV Area Board of Trade	Operating	\$10,000	\$17,000	\$17,000	\$12,000	\$12,000	Application unclear
	Capital	\$205,000					
FV & Area Seniors' and Elders' Lodge Board 1788	Operating		\$8,000				Not requesting funding for 2020 budget year. Submitted a progress report
FV Friends of the Old Bay House Society	Utilities only	\$2,500	\$2,500	\$2,500	\$11,500	\$0	
FV Royal Canadian Legion, Branch 243	Operating	\$10,000	\$8,000	\$6,000	\$6,000	\$6,000	
FV Seniors' Club	Operating	\$6,000	\$6,000	\$4,000	\$4,000	\$4,000	Flooring replacement - Rec'd 11/04/2019
	Capital	\$12,000					
HL Agricultural Exhibition Association	Capital	\$10,000	\$20,000	\$15,000	\$15,000	\$10,000	
	Capital	\$0	\$40,000				
	Sponsorship	\$0	\$8,000				
HL Rural Community Hall	Operating	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
	Capital	\$10,000	\$15,000	\$15,000	\$10,000	\$10,000	
HL Trappers Association	Capital			\$0	\$6,000		
L.A. on Wheels Society	Operating	\$35,000	\$45,000				As per Agreement
LC Area Chamber of Commerce	Operating	\$28,000	\$25,000	\$25,000	\$23,000	\$23,000	
LC Agricultural Society - Mennonite Heritage Village	Capital	\$11,000	\$13,000	\$13,000	\$10,000	\$10,000	
	Supplementary	\$75,000	\$45,000	\$35,000	\$35,000	\$35,000	
	Operating-Utilities & Insurance	\$45,000	\$43,000	\$41,000	\$41,000	\$22,489	
LC Community Equine Centre	Capital						Informed administration that they will not be applying for Grant for the 2020 Budget year
	Operating - Heat and Power		\$10,000	\$10,000	\$10,000	\$100,000	
La Crete Ferry Campground Society	Operating		\$7,000				Did not receive a Grant Application
	Insurance		\$1,615				
LC Field of Dreams Stampede Committee (Rodeo)	Capital		\$7,500	\$25,000	\$35,000	\$0	Did not receive a Grant Application
LC Meals for Seniors	Operating	\$6,000	\$6,000	\$6,000	\$4,000	\$4,000	
LC Polar Cats	Operating	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	
LC Seniors Inn (drop-in centre)	Operating	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
	Operating - Utilities	\$4,000	\$4,000	\$4,000	\$1,341	\$1,219	
Rainbow Lake Family Centre	Capital		\$1,420	\$0	\$5,000	\$0	No longer in operation.
Rainbow Lake Youth Center	Capital	\$5,000	\$0				
	Operating	\$37,000	\$25,000	\$25,000	\$7,500		
River of Death and Discovery Dinosaur Museum Society	Capital	\$12,500					
Rocky Lane Agricultural Society	Capital	\$3,000	\$15,000	\$15,000	\$12,000	\$12,000	
	Supplementary	\$15,000	\$14,450	\$14,000	\$12,000	\$14,000	
	Operating - Arena Heat and Power	\$10,000	\$10,000	\$10,000	\$10,000	\$0	
Tompkins Improvement Board	Operating			\$7,700			Did not receive a Grant Application
	Capital						
Watt Mountain Wanderers	Operating			\$0	\$5,000	\$5,000	
ZA Chamber of Commerce	Operating	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
STARS Air Ambulance	Operating			\$5,000			
Festival of Trees	Operating		\$2,000				
REDI	Operating	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	
High School Bursaries	Operating	\$25,000	\$25,000	\$29,000	\$25,000	\$24,000	
Grants to Other Organizations - Misc	Operating	\$15,000	\$15,000	\$15,000	\$15,000		
Cemetaries	Operating	\$5,400	\$4,800	\$4,200	\$4,200	\$4,200	
Emergent/ Emergency Funding	Operating	\$20,000	\$20,000	\$20,000			Grants to Other Organization Budget - Under Administration
<b>Total</b>		<b>\$731,400</b>	<b>\$546,035</b>	<b>\$442,400</b>	<b>\$394,341</b>	<b>\$371,708</b>	

Mackenzie County  
Grants to Other Non-Profit Organizations - ONE TIME

Organization	Operating or Capital	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2019 Notes
Mackenzie Regional Community Society	Operating	\$2,173				
Peace Countries Gleaner	capital	\$5,000				
		\$0	\$7,173			

**\$731,400**      **\$553,208**

Fort Vermillion		\$275,500	\$69,250
La Crete		\$217,000	\$220,115
Zama		\$8,000	\$8,000
High Level		\$30,000	\$93,000
Rocky Lane		\$28,000	\$39,450
Rainbow Lake		\$42,000	\$26,420
Other (Regional)		\$125,500	\$92,173
Cemetaries		\$5,400	\$4,800
		<b>\$731,400</b>	<b>\$553,208</b>



Specification of requests by location:

Location	FCSS	NPO Grants	Recreation Boards	Agriculture	Mackenzie County Library Board	Tourism	Cemeteries	Total
3 Recreation Boards - Capital			841,206					841,206
Fort Vermilion	233,200	275,500	393,598			1,200		903,498
La Crete	222,330	217,000	547,133			2,400		988,863
Zama	8,941	8,000	153,887					170,828
High Level		30,000					600	30,600
Rocky Lane		28,000					1,200	29,200
Rainbow Lake		42,000						42,000
Other (Regional)		125,500		152,500	257,939	0		535,939
<b>Total 2020 Budget</b>	<b>464,471</b>	<b>726,000</b>	<b>1,935,824</b>	<b>152,500</b>	<b>257,939</b>	<b>0</b>	<b>5,400</b>	<b>3,542,135</b>

Mackenzie County  
 Grants to Other Non-Profit Organizations

Library Boards

	2020 Request		2019 Budget		2018 Budget		2017 Budget		2016 Budget	
		change		change		change		change		change
Mackenzie Library Board	212,500	0%	212500	0%	212,500	0%	212,500	0.00%	212,500	0.0%
Town of High Level Cost Sharing*	15,500	0%	15500	0%	15,500	0%	15,500	0.00%	15,500	0.0%
BlueHills Library	15,000	0%	15000	257%	4,200	0%	-	0.00%	-	0.0%
Utilities	14,939	5%	14228	5%	13,550	22%	11,080	11.81%	9,910	10.79%
<b>Total</b>	<b>257,939</b>	<b>0%</b>	<b>257,228</b>	<b>5%</b>	<b>245,750</b>	<b>2.79%</b>	<b>239,080</b>	<b>0.49%</b>	<b>237,910</b>	<b>0.41%</b>
Population (based on 2017)	12512		10927		10927		10927		10925	
\$ per capita	\$20.62		\$23.54		\$22.49		\$21.88		\$21.78	

Fort Vermilion Recreation Society:		2020 Requests	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Operating - Board & Facilities	\$244,600	\$214,178	\$213,728	\$185,850	\$185,850
	Paid by County:					
	Operating - utilities	\$131,040	\$128,471	\$122,353	\$116,527	\$69,807
	Operating - insurance	\$17,958	\$17,958	\$16,912	\$16,912	\$16,912
	<b>TOTAL</b>	<b>\$393,598</b>	<b>\$360,607</b>	<b>\$352,993</b>	<b>\$319,289</b>	<b>\$272,569</b>

La Crete Recreation Society:		2020 Requests	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Operating - Board & Facilities	\$360,405	\$345,190	\$343,390	\$298,600	\$298,600
	Paid by County:					
	Operating - utilities	\$147,597	\$144,703	\$137,813	\$131,250	\$71,439
	Operating - insurance	\$39,131	\$39,131	\$36,828	\$36,828	\$36,828
	<b>TOTAL</b>	<b>\$547,133</b>	<b>\$529,024</b>	<b>\$518,031</b>	<b>\$466,678</b>	<b>\$406,867</b>

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)		2020 Requests	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Operating - Board & Facilities	\$137,182	\$137,182	\$136,732	\$118,880	\$118,880
	Paid by County:					
	Operating - Utilities	\$10,598	\$10,390	\$9,895	\$9,424	\$7,523
	Operating - Insurance	\$6,107	\$6,107	\$5,769	\$5,769	\$5,769
	<b>TOTAL</b>	<b>\$153,887</b>	<b>\$153,679</b>	<b>\$152,396</b>	<b>\$134,073</b>	<b>\$132,172</b>

**Summary of Recreation Boards Budget History**

Summary	2020 Requests	2019 Budget	2018 Budget	2017 Budget	2016 Budget
Total operating	\$742,187	\$696,550	\$693,850	\$603,330	\$603,330
County-paid utilities & insurance	\$352,431	\$346,760	\$329,570	\$316,709	\$208,277
<b>Grand total</b>	<b>\$1,094,618</b>	<b>\$1,043,310</b>	<b>\$1,023,419</b>	<b>\$920,039</b>	<b>\$811,607</b>

Fort Vermilion Recreation Society:		2020 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$429,500	\$97,000	\$98,000	\$555,000	\$113,870

2020 Capital Grant Requests	2020 Requests	2020 Recommended		Cost Allocation - Approved		
				Rec. Board cost share	County cost share	Total
New Hockey Boards and Glass with Protective Netting	\$199,500				\$199,500	\$199,500
Fitness Centre Expansion	\$99,000				\$99,000	\$99,000
Overhead Door Replacement/Completion of Hockey Netting	\$16,000				\$16,000	\$16,000
Paint Exterior of Fort Vermilion Community and Cultural Complex	\$16,000				\$16,000	\$16,000
Baseball Netting	\$75,000				\$75,000	\$75,000
Outdoor Rink Repairs	\$14,000				\$14,000	\$14,000
Purchase Outhouses for Rodeo Grounds	\$10,000				\$10,000	\$10,000
<b>TOTAL CAPITAL REQUESTS</b>	<b>\$429,500</b>		<b>\$0</b>	<b>\$0</b>	<b>\$429,500</b>	<b>\$429,500</b>

La Crete Recreation Society:		2020 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$411,706	\$142,000	\$107,500	\$177,700	\$414,149

2020 Capital Grant Requests	2020 Requests	2020 Recommended		Cost Allocation - Approved		
				Rec. Board cost share	County cost share	Total
VRA Gas Filler	\$8,000				\$8,000	\$8,000
Synthetic Bowling Lanes	\$40,000				\$40,000	\$40,000
Urinal and Utility Sink in Youth Centre	\$1,200				\$1,200	\$1,200
Wheel Chair Lift	\$50,000				\$50,000	\$50,000
Tennis Court, Basketball, Pickle Ball Court	\$299,106				\$299,106	\$299,106
3 Hash Mark Logo's	\$1,500				\$1,500	\$1,500
Tennis Court Practice Wall	\$1,500				\$1,500	\$1,500
Shelving for Trophies	\$1,500				\$1,500	\$1,500
Court line Taper	\$1,000				\$1,000	\$1,000
Office Desk	\$1,300				\$1,300	\$1,300
Replace 10 Old Exit Lights	\$1,600				\$1,600	\$1,600
Air Conditioner for Hall	\$800				\$800	\$800
Portable Sound System	\$2,700				\$2,700	\$2,700
Carpet Runner	\$1,500				\$1,500	\$1,500
<b>TOTAL CAPITAL REQUESTS</b>	<b>\$411,706</b>		<b>\$0</b>	<b>\$0</b>	<b>\$411,706</b>	<b>\$411,706</b>

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)		2020 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
	Capital - see specification	\$0	\$30,000	\$0	\$75,000	\$30,920

2020 Capital Grant Requests	2020 Requests	2020 Recommended		Cost Allocation - Approved		
				Rec. Board cost share	County cost share	Total
Carry Forward from Previous Years	\$0				\$0	\$0
<b>TOTAL CAPITAL REQUESTS</b>	<b>-</b>		<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>

Summary of Recreation Boards Budget History

	2020 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
Summary					
Total capital (County's portion)	841,206	\$269,000	\$205,500	\$807,700	\$558,939
<b>Grand total</b>	<b>841,206</b>	<b>\$269,000</b>	<b>\$205,500</b>	<b>\$807,700</b>	<b>\$558,939</b>

Mackenzie County  
Grants to Other Non-Profit Organizations

FCSS

	2020 Request		2019 Budget		2018 Budget		2017 Budget		2016 Budget	
		change		change		change		change		change
Fort Vermilion FCSS	233,200	56%	149,202	0%	149,202	0%	149,202	0%	149,202	18%
La Crete FCSS	222,330	3%	215,210	0%	215,210	0%	215,210	0%	215,210	18%
Zama FCSS	8,941	0%	8,941	0%	8,941	0%	8,941	0%	8,941	18%
<b>Total FCSS Funding Requested:</b>	<b>464,471</b>	<b>24%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>18%</b>
Provincial FCSS Funding (80%)	298,682	0%	298,682	0%	298,682	0%	298,682	0%	298,682	18%
Municipal Share (20%)+	74,671	0%	74,671	0%	74,671	0%	74,671	0%	74,671	18%
<b>Provincial + Municipal funding available:</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>0%</b>	<b>373,353</b>	<b>18%</b>
<b>Requested over the funding available:</b>	<b>91,118</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

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

Mackenzie County  
 Grants to Other Non-Profit Organizations

**Agriculture**

Organization	Operating or Capital	2020 Request	2019 Budget	2018 Budget	2017 Budget	2016 Budget
Frontier Veterinary Services	Operating - Large Animal	\$40,000	\$40,000	\$26,000	\$20,000	\$0
	Operating	\$45,000	\$40,000	\$40,000	\$40,000	\$60,000
FV Mackenzie Applied Research Association	Operating	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Operating	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Farm Safety	Operating	\$2,500	\$2,500	\$0	\$2,000	
<b>Total</b>		<b>\$152,500</b>	<b>\$147,500</b>	<b>\$131,000</b>	<b>\$127,000</b>	<b>\$110,000</b>

**Tourism**

Mackenzie Golf	Operating		\$1,000	\$1,000	\$1,000	\$1,000
<b>Total</b>		<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

Mackenzie County

Grants to Other Non-Profit Organizations

Cemeteries

	Location	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget
St. Henry's RC Cemetary	Fort Vermilion	\$600	\$600	\$600	\$600	\$600
St. Luke's Anglican Cemetary	Fort Vermilion	\$600	\$600	\$600	\$600	\$600
La Crete Bergthaler	La Crete	\$600	\$600	\$600	\$600	\$600
La Crete Christian Fellowship	La Crete	\$600	\$600	\$600	\$600	\$600
North Paddle River Cemetary	Rocky Lane	\$600	\$600	\$600	\$600	\$600
Cornerstone Evangelical Church	La Crete	\$600	\$600	\$600	\$600	\$600
Ruthenian Greek Cemetary	Rocky Lane	\$600	\$600	\$600	\$600	\$600
High Level Cemetary	High Level	\$600	\$600			
Living Hope Evangelical Church	La Crete	\$600				
<b>Total:</b>		<b>\$5,400</b>	<b>\$4,800</b>	<b>\$4,200</b>	<b>\$4,200</b>	<b>\$4,200</b>







Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>2020 One Time Project – Addition</b>

## **BACKGROUND / PROPOSAL:**

Following the October 30, 2019 Budget Council meeting, an additional project request was received.

Administration received a quote for bridge maintenance on seven (7) bridges that will be required in 2020 in the amount of \$250,000. This request has not been incorporated into the 2020 budget being presented to Council today, as Administration is applying for a grant to fund this project. Administration is requesting that this project be included in the 2020 One Time project list for consideration by Council.

During budget deliberations, Council may decide to add this project to the 2020 One Time project list, under the contingent on grant funding header, or fund by way of levy or another source, or deny the request.

## **OPTIONS & BENEFITS:**

## **COSTS & SOURCE OF FUNDING:**

## **SUSTAINABILITY PLAN:**

## **COMMUNICATION/PUBLIC PARTICIPATION:**

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**POLICY REFERENCES:**

**RECOMMENDED ACTION:**

- Simple Majority       Requires 2/3       Requires Unanimous

That the Bridge Maintenance project in the amount of \$250,000 be incorporated in the 2020 One Time project list, contingent on Grant funding.

Author: \_\_\_\_\_ Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>Review 2019 One-Time Projects – Carry Forwards</b>

## **BACKGROUND / PROPOSAL:**

Attached is the 2019 One-Time (previously called Non-TCA) projects that administration is recommending be completed, or carried forward, and was reviewed by Council on October 30, 2019.

All projects recommended to be carried forward require no additional funding with the exception of:

- La Crete Future Utility Servicing Plan
- Asset Management.

The La Crete Future Utility Servicing Plan request is awaiting confirmation of costs prior to additional funds request, while the Asset Management project additional funds is included in the 2020 One-Time project list under contingent on grant funding.

The attached project list will be incorporated into the 2020 Operating Budget, and combined with the 2020 One-Time project lists once approved by Council.

## **OPTIONS & BENEFITS:**

## **COSTS & SOURCE OF FUNDING:**

## **SUSTAINABILITY PLAN:**

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

**RECOMMENDED ACTION:**

- Simple Majority       Requires 2/3       Requires Unanimous

That the 2019 One-Time Projects recommended to be Carried Forward be approved and incorporated into the 2020 Budget as presented.

Author: J. Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_

MACKENZIE COUNTY

One Time Projects 2019 INCLUDING CARRY FORWARDS

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS as of November 15, 2019	2019 REMAINING BUDGET	Internal Funding			Notes	COMPLETE	CARRY FORWARD
						Restricted Surplus (previous years)	RS-type	Debtenture			
<b>(12) - Administration Department</b>											
Wolf bounty (CF 2016)	125,000	40,817	\$102,095	19,912	\$20,905	40,817	GOR				X
Caribou/Industry Protection Strategy (CF 2016)	405,356	50,000	\$405,378	50,023	-\$23	50,000	GOR			X	
Cumulative Effects Assessment Study (CF 2017)	270,000	178,306	91,694	-	\$178,306	70,000	GOR				X
FV - Asset Management (2018)	45,000	45,000	-	-	\$45,000	45,000	GOR		Requesting Additional Funds to assist with 5 year capital plan and asset management		X
FRIAA Firesmart Program(Hutch Lake & Zama)	301,520	301,520	249,012	249,012	\$52,508					X	
Northwest Species at Risk Committee (3 yr)	150,000	150,000	-	-	\$150,000	150,000	GOR				X
<b>Total department 12</b>	<b>1,296,876</b>	<b>765,643</b>	<b>848,180</b>	<b>318,947</b>	<b>446,696</b>	<b>355,817</b>	-	-			<b>394,211</b>
<b>(23) - Fire Department</b>											
FV - Fire Dept Training Props (2018)	30,000	30,000	-	-	30,000	15,000	GOR				X
LC - Fire Dept Training Props	20,000	20,000	-	12,862	7,138						X
<b>Total department 23</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>12,862</b>	<b>37,138</b>	<b>15,000</b>	-	-			<b>37,138</b>
<b>(32) - Public Works</b>											
ZA - Aspen Drive Ditch Repair (CF 2016)	60,000	54,600	5,400	-	54,600	54,600	GOR			X	
LC & FV - Road Disposition - Survey Work (CF 2014)	50,000	40,679	9,321	-	40,679	40,679	GOR				X
Assumption Hill Improvement (ditching) (CF 2014)	20,000	17,290	2,710	10,920	6,370	17,290	GOR			X	
Zama Road Frost Heaves	150,000	150,000	-	150,000	0	150,000	GOR			X	
<b>Total department 32</b>	<b>280,000</b>	<b>262,569</b>	<b>17,431</b>	<b>160,920</b>	<b>101,649</b>	<b>262,569</b>		-			<b>40,679</b>
<b>(33) - Airport</b>											
Airport Master Plan (CF 2016)	75,000	66,496	8,504	-	66,496	66,496	GOR				X
FV Airport Development (CF 2016)	16,382	9,169	7,213	-	9,169	9,169	GOR			X	
Airport Operations/Safety Manuals	30,000	30,000	-	-	30,000	30,000	GOR				X
<b>Total department 33</b>	<b>121,382</b>	<b>105,666</b>	<b>15,717</b>	<b>-</b>	<b>105,666</b>	<b>105,665</b>		-			<b>96,496</b>
<b>(41) - Water</b>											
LC -La Crete Future Water Supply Concept (2018)	200,000	190,910	9,090	-	190,910	190,910	GOR				X
Water Diversion License Review	35,000	18,342	18,114	1,457	16,885	18,342	GOR				X
<b>Total department 41</b>	<b>235,000</b>	<b>209,252</b>	<b>27,204</b>	<b>1,457</b>	<b>207,795</b>	<b>209,252</b>		-			<b>207,795</b>
<b>(42) - Sewer</b>											
LC - Future Utility Servicing Plan (2018)	85,000	23,771	61,229	-	23,771	23,771	GOR		Additional funds may be required. Awaiting quote		X
<b>Total department 42</b>	<b>85,000</b>	<b>23,771</b>	<b>61,229</b>	<b>-</b>	<b>23,771</b>	<b>23,771</b>	-	-			<b>23,771</b>

MACKENZIE COUNTY

One Time Projects 2019 INCLUDING CARRY FORWARDS

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS as of November 15, 2019	2019 REMAINING BUDGET	Internal Funding			Notes	COMPLETE	CARRY FORWARD
						Restricted Surplus (previous years)	RS-type	Debenture			
<b>(61) - Planning &amp; Development Department</b>											
Infrastructure Master Plans (CF 2016)	240,800	12,559	228,241	-	12,559	12,559	GOR				X
Natural Disaster Mitigation Program (CF 2017)	105,000	42,064	90,655	27,719	14,345	15,000	GCR			X	
Seven (7) Intermunicipal Development Plan and Intermunicipal Collaborative Framework (2018)	150,000	143,266	6,734	-	143,266	143,266	GOR				X
Economic Development Investment Attraction Marketing Packages	114,000	114,000	-	-	114,000						X
<i>Total department 61</i>	<b>609,800</b>	<b>311,889</b>	<b>325,630</b>	<b>27,719</b>	<b>284,170</b>	<b>170,825</b>	-	-	269,825		
<b>(63) - Agricultural Services Department</b>											
Dell Tough Book and software (2018)	20,500	8,075	21,425	9,000	(925)	8,075	GOR			X	
Irrigation District Feasibility Study	30,000	30,000	-	-	30,000	30,000	GOR				X
<i>Total department 63</i>	<b>50,500</b>	<b>38,075</b>	<b>21,425</b>	<b>9,000</b>	<b>29,075</b>	<b>38,075</b>		-	30,000		
<b>(71) - Recreation</b>											
ZA - Hall Electrical Upgrades (CF 2015/2016)	31,887	3,482	28,405	-	3,482	3,482	RB-ZA			X	
LC - 2 Sets of Mini Nets & Portable Boards (2018)	8,500	8,500	7,745	7,745	755	8,500	GOR			X	
LC - Operational Over Spends	13,895	13,895	11,797	11,797	2,098	13,895	RB-LC/GOO/GOR	Budgeted GST and estimated costs. Remaining balance will be returned to reserve		X	
<i>Total department 71</i>	<b>54,282</b>	<b>25,877</b>	<b>47,947</b>	<b>19,542</b>	<b>6,335</b>	<b>25,877</b>	-	-	-		
<b>(72) - Parks</b>											
LC Walking Trail	6,000	6,000	-	-	6,000	6,000	GOR				X
La Crete Walking Trail LOC	2,400	2,400	-	-	2,400						X
Wadlin lake Phase 2 Campground Expansion Development Plan	3,000	3,000	-	-	3,000						X
<i>Total department 72</i>	<b>11,400</b>	<b>11,400</b>	<b>-</b>	<b>-</b>	<b>11,400</b>	<b>6,000</b>	-	-	11,400		
									1,111,316		
<b>TOTAL 2019 Non-Capital Projects</b>	<b>2,794,240</b>	<b>1,804,143</b>	<b>1,364,761</b>	<b>550,446</b>	<b>1,253,697</b>	<b>1,212,851</b>	-	-	1,804,141		

Requested Carry Forward "One Time Projects"

**1,111,316**



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>2019 Capital Projects – Carry Forwards</b>

## **BACKGROUND / PROPOSAL:**

Attached is the 2019 Capital projects that administration is recommending be completed, or carried forward.

There are four projects that are recommended to be carried forward that require additional funding:

- Rebuild Blumenort Road
- Rebuild Machesis Lake Road
- Frozen Water Service Repairs
- Vanguard Subdivision Playground - addition of fencing

All other projects recommended to be carried forward require no additional funding.

These projects once reviewed and approved by Council will be combined with the 2020 Capital project list.

## **OPTIONS & BENEFITS:**

## **COSTS & SOURCE OF FUNDING:**

## **SUSTAINABILITY PLAN:**

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

**RECOMMENDED ACTION:**

Simple Majority       Requires 2/3       Requires Unanimous

For review and discussion.

Author: J Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_



**MACKENZIE COUNTY**

**TCA Projects 2019 INCLUDING CARRY FORWARDS**

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS	2019 REMAINING BUDGET as of November 15, 2019	ADDITIONAL FUNDS REQUEST	Notes	COMPLETE	CARRY FORWARD
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**(12) - Administration Department**

<i>ZC - Admin Building Tree Planting (CF 2017)</i>	15,000	10,489	4,511	-	10,489				X
Land Purchase (South of High Level) (CF 2015)	13,000	12,895	105	-	12,895			X	
FV Office HVAC Photocopy Room/Meeting Room 1/Council Chambers (2018)	30,000	30,000	10,614	10,614	19,386			X	
<i>Information Technology Budget</i>	45,000	45,000	14,555	14,555	30,445				X
FV Office Rear Gate	12,762	12,762	12,762	12,762	0			X	
LC- Emergency Generator	45,000	45,000	39,500	39,500	5,500		CM 19-07-375	X	

<i>Total department 12</i>	160,762	156,146	82,047	77,431	78,715	-			
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**(23) - Fire Department**

<i>FV - Training Facility (CF 2017)</i>	20,000	11,350	8,650	-	11,350		<i>Other Sources - FVFD 50%</i>		X
LC - Deck Gun (Tompkins) (2018)	15,000	15,000	-	-	15,000			X	
LC - Pison Intake Valve and Booster Reel (Tompkins) (2018)	18,500	18,500	-	-	18,500		Motion 18-03-243	X	
<i>LC - Fire Truck (2018)</i>	500,000	450,006	210,628	160,634	289,372		<i>Motion #18-02-146 - Switched to MSI June 27 18-06-483</i>		X
Fire Truck 2011 Peterbuilt	86,355	86,355	86,355	86,355	-		CM 19-08-424	X	
<i>Total department 23</i>	639,855	581,211	305,633	246,989	334,222	-			

**MACKENZIE COUNTY**

**TCA Projects 2019 INCLUDING CARRY FORWARDS**

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS	2019 REMAINING BUDGET as of November 15, 2019	ADDITIONAL FUNDS REQUEST	Notes	COMPLETE	CARRY FORWARD
<b>(32) - Transportation Department</b>									
<i>FV - Rebuild Eagles Nest Road (2 miles) (2018)</i>	800,000	785,985	15,836	1,821	784,164				X
<i>LC - Chipseal North &amp; South Access (2018)</i>	275,000	275,000	800	800	274,200		<i>Rename project to "Sandseal North &amp; South Access"</i>		X
<i>LC - Rebuild Airport Road (2 miles) (2018)</i>	800,000	776,011	576,517	552,529	223,482				X
<i>LC - Rebuild Blue Hills Road (2 miles) (2018)</i>	800,000	774,252	570,820	545,071	229,181				X
<i>LC - Rebuild Range Road 180 N (2 miles) (2018)</i>									X
<i>LC - Engineering &amp; Design for 113 Street and 109 Ave (CF 2015)</i>	100,000	40,687	59,313	-	40,687				X
<i>LC - Overlay River Road (2018)</i>	880,000	843,125	728,006	691,131	151,994		Motion 18-06-483	X	
<i>Gravel Reserve (CF 2014)</i>	150,000	92,357	57,643	-	92,357				X
<i>LC - Teachers Loop Asphalt &amp; Sidewalk (CF 2017)</i>	659,452	647,927	659,452	647,927	(0)			X	
<i>LC - Bridges to New Lands - Township Rd1020 (CF 2017)</i>	1,000,000	585,612	862,715	448,328	137,284			X	
<i>11 mile Culvert Replacement</i>	150,000	150,000	-	-	150,000				X
<i>88 Connector Overlay</i>	3,530,670	3,530,670	2,847,124	2,847,124	683,546			X	
<i>AWD Graders x 3</i>	1,684,668	1,684,668	1,450,946	1,450,946	233,722			X	
<i>FV - Loader</i>	350,000	350,000	316,864	316,864	33,136			X	
<i>FV - Rebuild Lambert Point Road (1 1/4 miles)</i>	385,000	385,000	268,698	268,698	116,302		<i>Only need to CF \$50,000 - DF @ MM</i>		X
<i>LC - Overhead Shop Crane</i>	100,000	100,000	100,656	100,656	(656)			X	
<i>LC - Sidewalk Sweeper</i>	160,000	160,000	-	-	160,000			X	
<i>LC - Truck Replacement</i>	45,000	45,000	43,196	43,196	1,804			X	
<i>LC- 98 Ave Micro Surfacing (1200 meters)</i>	220,000	220,000	800	800	219,200				X
<i>Overlays</i>	350,000	350,000	283,569	283,569	66,431			X	
<i>Rebuild Blumenort Road East</i>	440,000	440,000	54,390	54,390	385,610	440,000	<i>Year 2 of 3 year plan. \$440,000/year over 3 years totaling \$1,320,000</i>		X
<i>Rebuild Machesis Lake Road</i>	440,000	440,000	2,124	2,124	437,876	440,000	<i>Year 2 of 6 year plan. \$440,000/year over 6 years totaling \$2,640,000</i>		X
<i>Rebuild Range Rd 175 (2 miles)</i>	650,000	650,000	433,753	433,753	216,247			X	
<i>Oil Rocky Lane Road (5.5 km) - School to Store Road</i>	302,191	302,191	302,191	302,191	0			X	
<i>ZA - Truck Replacement</i>	45,000	45,000	42,410	42,410	2,590			X	
<i>LC - 9 Street Lights - 94 Ave 106 St to Pioneer Drive (See Note 1)</i>	75,000	75,000	-	-	75,000				X
<i>FV - Rebuild Butter town Road (See Note 2)</i>	300,000	300,000	-	-	300,000				X
<i>FV - 49 Ave-54 St Asphalt</i>	51,000	51,000	45,375	45,375	5,625			X	
<i>FV - 49 Street Asphalt</i>	81,500	81,500	62,300	62,300	19,200			X	
<i>Total department 32</i>	<b>14,824,481</b>	<b>14,180,984</b>	<b>9,785,499</b>	<b>9,142,003</b>	<b>5,038,981</b>	<b>880,000</b>			
<b>(33) - Airport</b>									
<i>FV - Parking Lot Drainage Improvements (CF 2017)</i>	20,000	20,000	-	-	20,000			X	
<i>Total department 33</i>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>			

## MACKENZIE COUNTY

## TCA Projects 2019 INCLUDING CARRY FORWARDS

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS	2019 REMAINING BUDGET as of November 15, 2019	ADDITIONAL FUNDS REQUEST	Notes	COMPLETE	CARRY FORWARD
<b>(41) - Water Treatment &amp; Distribution Department</b>									
<i>LC - Well Number 4 (CF 2016)</i>	1,072,500	900,095	173,182	777	899,318				X
<i>ZA - Water Treatment Plant Upgrading (CF 2017)</i>	933,569	784,047	149,522	-	784,047				X
<i>FV - Frozen Water Services Repairs (River Road) (CF 2015)</i>	280,700	98,238	255,254	72,792	25,446	80,000			X
<i>LC - Waterline Bluehills (CF 2015)</i>	833,250	691,042	142,528	320	690,722				X
<i>LC - Rural Potable Water Infrastructure (CF 2015)</i>	6,322,882	101,024	6,319,071	97,213	3,811		Motion 18-05-398 & 18-10-763	X	
<i>FV - Rural Water Supply North of the Peace River (2018)</i>	420,000	179,763	245,147	4,909	174,854		\$20,000 from 2017 Non TCA Project - HL Rural Comprehensive Water Study, \$400,000		X
La Crete Well #3 Mechanical Cleaning	55,000	55,000	-	-	55,000				X
<b>Total department 41</b>	<b>9,917,901</b>	<b>2,809,207</b>	<b>7,284,705</b>	<b>176,011</b>	<b>2,633,196</b>	<b>80,000</b>			
<b>(42) - Sewer Disposal Department</b>									
<i>ZA - Lift Station Upgrade (CF 2013-2017)</i>	1,964,606	1,691,609	273,971	975	1,690,635				X
<i>LC - Sanitary Sewer Expansion (CF 2016)</i>	148,000	10,289	137,711	-	10,289				X
<b>Total department 42</b>	<b>2,112,606</b>	<b>1,701,899</b>	<b>411,682</b>	<b>975</b>	<b>1,700,924</b>	<b>-</b>			
<b>(43) - Waste</b>									
Build Up Berm - Blumenort WTS (CF 2017)	9,000	9,000	-	-	9,000			X	
Waste Bin Replacement Program	20,000	20,000	19,620	19,620	380			X	
<b>Total department 43</b>	<b>29,000</b>	<b>29,000</b>	<b>19,620</b>	<b>19,620</b>	<b>9,380</b>	<b>-</b>			
<b>(61) - Planning &amp; Development</b>									
<i>FV - Streetscape (CF 2017)</i>	100,394	79,416	28,809	7,830	71,586		Create new projects in 2020 - Community Services	X	
<i>LC - Streetscape (CF 2017)</i>	93,227	34,368	93,192	34,332	35		Create new projects in 2020 - Community Services	X	
<b>Total department 61</b>	<b>193,621</b>	<b>113,783</b>	<b>122,001</b>	<b>42,162</b>	<b>71,621</b>	<b>-</b>			
<b>(63) - Agriculture</b>									
<i>HL - Rural Drainage - Phase II &amp; Phase III (CF 2014/2015)</i>	1,181,000	77,808	1,103,192	-	77,808				X
<i>LC - Buffalo Head/Steep Hill Water Management (Phase I) (CF 2014/2015)</i>	7,458,569	122,484	7,339,927	3,843	118,642		Motion 18-11-885		X
Aq Fieldman Truck	45,000	45,000	42,410	42,410	2,590			X	
<b>Total department 63</b>	<b>8,684,569</b>	<b>245,293</b>	<b>8,485,529</b>	<b>46,253</b>	<b>199,040</b>	<b>-</b>			

MACKENZIE COUNTY

TCA Projects 2019 INCLUDING CARRY FORWARDS

Project Description	TOTAL PROJECT BUDGET	2019 BUDGET	TOTAL COSTS	2019 COSTS	2019 REMAINING BUDGET as of November 15, 2019	ADDITIONAL FUNDS REQUEST	Notes	COMPLETE	CARRY FORWARD
<b>(71) - Recreation</b>									
<i>FV - Rodeo Grounds (CF 2016)</i>	30,000	17,933	12,067	-	17,933		<i>Requesting CF - To be discussed w Council</i>		X
<i>FV - Skate Shack (CF 2015)</i>	30,000	30,000	-	-	30,000		<i>Requesting CF - To be discussed w Council</i>		X
LC - Dressing Room Expansion including Gym/Weight Room (CF 2017)	482,500	1,653	480,847	-	1,653			X	
<i>ZA - Water Repair in Furnace Room (CF 2017)</i>	10,000	8,338	1,662	-	8,338				X
<i>ZA - Re-shingling Hall (CF 2017)</i>	35,000	35,000	5,752	5,752	29,248				X
FV - Facility Door Upgrades (2018)	30,000	1,525	28,475	-	1,525			X	
LC - Renovate Old Dressing Rooms (2018)	-	-	-	-	-		Removed by Council 19-10-524	X	
FV - Arena Header Replacement	80,000	80,000	67,302	67,302	12,698			X	
FV - Volleyball Court Equipment	9,000	9,000	8,961	8,961	39			X	
FV - Facility Downspout Replacement/Landings	8,000	8,000	7,600	7,600	400		Awaiting Invoices	X	
LC - Rebuild One Compressor	22,000	22,000	17,330	17,330	4,670		Awaiting Invoices	X	
LC - Olympia Conditioner Maintenance	17,963	17,963	17,108	17,108	855		CM 19-07-376 Awaiting Invoices	X	
LC - Upgrade VFD Electrical Panel	4,000	4,000	2,853	2,853	1,147		Awaiting Invoices	X	
LC - Blumenort Skate Shack	115,000	115,000	115,000	115,000	-		Awaiting Invoices	X	
LC - Two Portable Washrooms	3,000	3,000	2,700	2,700	300			X	
LC - One Window for the Board Room	5,000	5,000	5,000	5,000	-			X	
<i>ZA - Paint Interior of Hall</i>	30,000	30,000	25,230	25,230	4,770				X
<i>Total department 71</i>	<b>911,463</b>	<b>388,412</b>	<b>797,886</b>	<b>274,835</b>	<b>113,577</b>	<b>-</b>			
<b>(72) - Parks &amp; Playgrounds Department</b>									
<i>Hutch Lake Campground Improvements (CF 2017)</i>	112,000	68,933	43,067	-	68,933			X	X
LC - Slide & Swings Big Back Yard (CF 2017)	32,866	2,987	31,163	1,285	1,703			X	
FV - Processor / Splitter (2018)	-	-	-	-	-		CM 19-08-459 & CM 19-08-460	X	
<i>River Search &amp; Rescue Access Plan - Atlas &amp; Tompkins Landing Boat Launch</i>	30,000	30,000	-	-	30,000		<i>Bring plan to Council for review</i>		X
<i>Vanquard Subdivision Playground Equipment</i>	30,000	30,000	2,400	2,400	27,600	15,000	<i>Request additional \$15,000 for fencing</i>		X
<i>DA Thomas Stairs</i>	20,000	20,000	3,575	3,575	16,425				X
<i>Wadlin Lake Dock Piling Improvements - Firewood Compound</i>	13,000	13,000	2,955	2,955	10,045				X
FVAS - Museum Roof Retrofitting Project	8,600	8,600	-	-	8,600				X
<i>Total department 72</i>	<b>246,466</b>	<b>173,520</b>	<b>83,161</b>	<b>10,215</b>	<b>163,305</b>	<b>15,000</b>			
<b>TOTAL 2019 Capital Projects</b>	<b>37,740,724</b>	<b>20,399,455</b>	<b>27,377,762</b>	<b>10,036,494</b>	<b>10,362,962</b>	<b>975,000</b>			
<b>Contingent on Grant Funding</b>									
FV - Rebuild Rocky Lane Road (2018)	1,000,000	1,000,000	-	-	1,000,000		contingent on grant funding	X	
<i>ZC - Access Pave (PH V) (CF 2014)</i>	6,000,000	6,000,000	-	-	6,000,000				X
<i>ZA - Sewage Forcemain (2018)</i>	1,085,000	1,085,000	-	-	1,085,000				X
	<b>8,085,000</b>	<b>8,085,000</b>	<b>-</b>	<b>-</b>	<b>8,085,000</b>	<b>-</b>			



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>2020 Capital Project Requests</b>

**BACKGROUND / PROPOSAL:**

Attached is the 2020 requested Capital projects. All projects approved would be funded by draws from reserves, or available grants.

These projects once reviewed and approved by Council will be incorporated into the 2020 Budget.

**OPTIONS & BENEFITS:**

**COSTS & SOURCE OF FUNDING:**

**SUSTAINABILITY PLAN:**

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**RECOMMENDED ACTION:**

Simple Majority

Requires 2/3

Requires Unanimous

For review and discussion.

Author: J Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**MACKENZIE COUNTY**

**2020 REQUESTED Capital Projects**

Project Description	2020 BUDGET REQUEST	Notes
<b>(32) - Transportation Department</b>		
Mill Razor	405,000	
AWD Graders x3	1,695,000	Buyback option on 3 graders
Hospital Emergency Entrance	120,000	
Mara Road	351,712	
Pave to Ambulance Bay	169,360	
Intersection Lights 100 St 94 Ave	385,000	
Drone & Software	30,000	
New Road Infrastructure Endeavour to Assist	500,000	\$500,000/year, over 5 years, Total cost: \$2,500,000
Rebuild 27th Baseline	700,000	Year 1 of 3 year plan. Total cost: \$2,000,000
Rebuild West La Crete Road	825,000	
RGE RD 15-3 S of TWP RD 1060	350,000	
Overlay Heliport Road	450,000	
Rebuild Airport Road 14-4 to 14-5	304,000	
Oil Blumenort Road East	250,000	
<i>Total department 32</i>	<b>6,535,072</b>	
<b>(41) - Water Treatment &amp; Distribution Department</b>		
LC - Motor Starters (VFD's)	80,000	
<i>Total department 41</i>	<b>80,000</b>	
<b>(43) - Waste</b>		
Waste Bins Replacement	20,000	
<i>Total department 43</i>	<b>20,000</b>	
<b>(63) - Agriculture</b>		
LC - Blue Hills Ditch Capital	275,000	
<i>Total department 63</i>	<b>275,000</b>	
<b>(71) - Recreation</b>		
FV - New Hockey Boards and Glass with Protective Netting	199,500	
FV - Fitness Centre Expansion	99,000	
FV - Overhead Door Replacement/Completion of Hockey Netting	16,000	
FV - Paint Exterior of Fort Vermilion Community Complex and Cultural Complex	16,000	
FV - Baseball Netting	75,000	
FV - Outdoor Rink Repairs	14,000	
FV - Purchase Outhouses for Rodeo Grounds	10,000	
LC - VRA Gas Filler	8,000	
LC - Synthetic Bowling Lanes	40,000	
LC - Urinal and Utility sink in Youth Centre	1,200	
LC - Wheel Chair Lift	50,000	
LC - Tennis Court, Basketball Pickle ball Court	299,106	
LC - 3 hash mark LOGO's	1,500	
LC - Tennis Court Practice Wall	1,500	
LC - Shelving for Trophies	1,500	
LC - Court Line Taper	1,000	
LC - Office desk	1,300	
LC - Replace 10 old exit signs	1,600	
LC - Air Conditioner for hall	800	
LC - Portable Sound System	2,700	
LC - Carpet Runner	1,500	
<i>Total department 71</i>	<b>841,206</b>	
<b>(72) - Parks &amp; Playgrounds Department</b>		
Hutch Dock Pilings	7,000	
Jubilee Park Walkway	10,000	
FV - Streetscape	25,000	
LC - Streetscape	25,000	
<i>Total department 72</i>	<b>67,000</b>	
<b>TOTAL 2020 REQUESTED Capital Projects</b>	<b>7,818,278</b>	





# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Mill Razor

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	FS01	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	Rural	<b>PRIORITY</b>	High #	<b>NEW OR REPLACEMENT ASSET</b>	New asset
				<b>EXPECTED LIFE OF ASSET</b>	12 years

<b>DESCRIPTION</b>	Grader mounted attachment for grinding and mixing oiled roads
<b>NEED FOR PROJECT</b>	Currently we have 54km of oiled roads that require peroidic maintenance
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS	(46,000)	(46,000)	HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
<b>TOTAL OPERATING COST</b>	<u>(46,000)</u>	<u>(46,000)</u>						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	<u>(46,000)</u>	<u>(46,000)</u>						
<b>REVENUE</b>								
<b>NET COST</b>	<u>(46,000)</u>	<u>(46,000)</u>						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	405,000	-	-	-	-	-	-	-	-	-	405,000
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	405,000	-	-	-	-	-	-	-	-	-	405,000
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	405,000	-	-	-	-	-	-	-	-	-	405,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	405,000	-	-	-	-	-	-	-	-	-	405,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** 160 AWD Graders X 3

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	FS02	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	All County	<b>PRIORITY</b>	High	<b>NEW OR REPLACEMENT ASSET</b>	Replacement of asset
			#	<b>EXPECTED LIFE OF ASSET</b>	4 years

<b>DESCRIPTION</b>	Purchase 3 160 AWD Grader on a 4 year/7500 hour replacement buyback program (\$42.94 per hour)
<b>NEED FOR PROJECT</b>	Maintain grader fleet at a minimum hourly operating cost with minimal down time full machine warranty.
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input checked="" type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
<b>TOTAL OPERATING COST</b>	-	-						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	-	-						
<b>REVENUE</b>								
<b>NET COST</b>	-	-						

ESTIMATED CAPITAL COST	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	1,695,000	-	-	-	-	-	-	-	-	-	1,695,000
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	1,695,000	-	-	-	-	-	-	-	-	-	1,695,000
<b>PROPOSED FINANCING</b>	<b>Previous Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	966,150	-	-	-	-	-	-	-	-	-	966,150
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	728,250	-	-	-	-	-	-	-	-	-	728,250
	-	1,694,400	-	-	-	-	-	-	-	-	-	1,694,400

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Hospital Emergency Entrance

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OFV01	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	FV	<b>PRIORITY</b>	High	<b>NEW OR REPLACEMENT ASSET</b>	Replacement of asset
			#	<b>EXPECTED LIFE OF ASSET</b>	60 years

<b>DESCRIPTION</b>	Fix drainage issues
<b>NEED FOR PROJECT</b>	Improper drainage, ground is saturated with water, water/slush/ice buildup
<b>ADDITIONAL INFO</b>	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
<b>TOTAL OPERATING COST</b>	-	-						
FINANCING COST								
<b>TOTAL COST</b>	-	-						
REVENUE								
<b>NET COST</b>	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	120,000	-	-	-	-	-	-	-	-	-	120,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	120,000	-	-	-	-	-	-	-	-	-	120,000
PROPOSED FINANCING	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	120,000	-	-	-	-	-	-	-	-	-	120,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	120,000	-	-	-	-	-	-	-	-	-	120,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT **Pave RGE RD 131A from HWY 88 to River Road**

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OFV02	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	FV	<b>PRIORITY</b>	High #	<b>NEW OR REPLACEMENT ASSET</b>	New asset
				<b>EXPECTED LIFE OF ASSET</b>	30 years

<b>DESCRIPTION</b>	Rural standard base pave
<b>NEED FOR PROJECT</b>	Road requires a lot of maintenance
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS	(5,000)	(5,000)	HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
<b>TOTAL OPERATING COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						
<b>REVENUE</b>								
<b>NET COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	351,712	-	-	-	-	-	-	-	-	-	351,712
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	351,712	-	-	-	-	-	-	-	-	-	351,712
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	351,712	-	-	-	-	-	-	-	-	-	351,712
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	351,712	-	-	-	-	-	-	-	-	-	351,712

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Pave 46 St from 45 Ave to Ambulance Bay

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OFV03	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	FV	<b>PRIORITY</b>	High #	<b>NEW OR REPLACEMENT ASSET</b>	New asset
				<b>EXPECTED LIFE OF ASSET</b>	30 years

<b>DESCRIPTION</b>	Rural standard base pave
<b>NEED FOR PROJECT</b>	Encourage future development in area
<b>ADDITIONAL INFO</b>	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS	(2,500)	(2,500)	PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
OTHER								
<b>TOTAL OPERATING COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						
<b>REVENUE</b>								
<b>NET COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	169,360	-	-	-	-	-	-	-	-	-	169,360
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	169,360	-	-	-	-	-	-	-	-	-	169,360
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	169,360	-	-	-	-	-	-	-	-	-	169,360
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	169,360	-	-	-	-	-	-	-	-	-	169,360

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Intersection Lights - 100St & 94Ave

DEPARTMENT	Transportation	PROJECT #	OLC01	CHANGE OF LEVEL OF SERVICE	No change
LOCATION	La Crete	PRIORITY	High #	NEW OR REPLACEMENT ASSET	New asset
				EXPECTED LIFE OF ASSET	40 years

DESCRIPTION	Intersection Lights includes turning arrows and crosswalk lights
NEED FOR PROJECT	Very busy intersection, much growth near interesction and more growth to come.
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES	2,000	2,000	HEALTH & SAFETY	<input checked="" type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	2,000	2,000						
FINANCING COST								
TOTAL COST	2,000	2,000						
REVENUE								
NET COST	2,000	2,000						

ESTIMATED CAPITAL COST	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	370,000	-	-	-	-	-	-	-	-	-	370,000
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	15,000	-	-	-	-	-	-	-	-	-	15,000
	-	385,000	-	-	-	-	-	-	-	-	-	385,000
PROPOSED FINANCING	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	385,000	-	-	-	-	-	-	-	-	-	385,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	385,000	-	-	-	-	-	-	-	-	-	385,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Drone & Software

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OLC02	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	La Crete	<b>PRIORITY</b>	High #	<b>NEW OR REPLACEMENT ASSET</b>	New asset
				<b>EXPECTED LIFE OF ASSET</b>	7 years

<b>DESCRIPTION</b>	Drone & Software includes cloud storage
<b>NEED FOR PROJECT</b>	Ability to measure gravel quantities and to semi-engineer road construction projects.
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER	6,000	6,000						
<b>TOTAL OPERATING COST</b>	<b>6,000</b>	<b>6,000</b>						
FINANCING COST								
<b>TOTAL COST</b>	<b>6,000</b>	<b>6,000</b>						
REVENUE								
<b>NET COST</b>	<b>6,000</b>	<b>6,000</b>						

ESTIMATED CAPITAL COST	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	30,000	-	-	-	-	-	-	-	-	-	30,000
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	30,000	-	-	-	-	-	-	-	-	-	30,000
<b>PROPOSED FINANCING</b>	<b>Previous Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	30,000	-	-	-	-	-	-	-	-	-	30,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	30,000	-	-	-	-	-	-	-	-	-	30,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Endeavour to Assist

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OR01	<b>CHANGE OF LEVEL OF SERVICE</b>	Increased level of service
<b>LOCATION</b>	Rural	<b>PRIORITY</b>	High #	<b>NEW OR REPLACEMENT ASSET</b>	New asset
				<b>EXPECTED LIFE OF ASSET</b>	50 years

<b>DESCRIPTION</b>	From Policy PW039, endeavour to assist. Assisting applicants/farmers with building roads to new lands; survey stakes, water act, culverts, gravel etc.
<b>NEED FOR PROJECT</b>	Farmers request access to new lands
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
<b>TOTAL OPERATING COST</b>	-	-						
FINANCING COST								
<b>TOTAL COST</b>	-	-						
REVENUE								
<b>NET COST</b>	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	500,000	500,000	500,000	500,000	500,000	-	-	-	-	-	2,500,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	500,000	500,000	500,000	500,000	500,000	-	-	-	-	-	2,500,000
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	500,000	500,000	500,000	500,000	500,000	-	-	-	-	-	2,500,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	500,000	500,000	500,000	500,000	500,000	-	-	-	-	-	2,500,000



# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Road Rebuild (6 miles) - 27th Baseline

DEPARTMENT	Transportation	PROJECT #	OR02	CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Rural	PRIORITY	High	NEW OR REPLACEMENT ASSET	Replacement of asset
			#	EXPECTED LIFE OF ASSET	50 years

DESCRIPTION	Year 1 of 3 year plan. Road rebuild and drainage
NEED FOR PROJECT	deteriorating road
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	100,000	50,000	50,000	-	-	-	-	-	-	-	200,000
Construction	-	600,000	600,000	600,000	-	-	-	-	-	-	-	1,800,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	700,000	650,000	650,000	-	-	-	-	-	-	-	2,000,000
PROPOSED FINANCING	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	700,000	650,000	650,000	-	-	-	-	-	-	-	2,000,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	700,000	650,000	650,000	-	-	-	-	-	-	-	2,000,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Road Rebuild (1800 meters) - West La Crete Road

DEPARTMENT	Transportation	PROJECT #	OR03	CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Rural	PRIORITY	High	NEW OR REPLACEMENT ASSET	Replacement of asset
			#	EXPECTED LIFE OF ASSET	50 years

DESCRIPTION	N1/2 13 105 16 W5M ground work and gravel
NEED FOR PROJECT	deteriorating road
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	750,000	-	-	-	-	-	-	-	-	-	750,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	75,000	-	-	-	-	-	-	-	-	-	75,000
	-	825,000	-	-	-	-	-	-	-	-	-	825,000
PROPOSED FINANCING	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	825,000	-	-	-	-	-	-	-	-	-	825,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	825,000	-	-	-	-	-	-	-	-	-	825,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** RGE RD 15-3 S of TWP RD 1060

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OR04	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	Rural	<b>PRIORITY</b>	Low	<b>NEW OR REPLACEMENT ASSET</b>	New asset
			#	<b>EXPECTED LIFE OF ASSET</b>	30 years

<b>DESCRIPTION</b>	GBC and Asphalt
<b>NEED FOR PROJECT</b>	Ratepayer concerns about traffic volume and dust
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS	(2,500)	(2,500)	HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
<b>TOTAL OPERATING COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						
<b>REVENUE</b>								
<b>NET COST</b>	<u>(2,500)</u>	<u>(2,500)</u>						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	350,000	-	-	-	-	-	-	-	-	-	350,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	350,000	-	-	-	-	-	-	-	-	-	350,000
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	350,000	-	-	-	-	-	-	-	-	-	350,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	350,000	-	-	-	-	-	-	-	-	-	350,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Overlay Heliport Road (1200 meters)

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OR05	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	Rural	<b>PRIORITY</b>	High	<b>NEW OR REPLACEMENT ASSET</b>	Replacement of asset
			#	<b>EXPECTED LIFE OF ASSET</b>	30 years

<b>DESCRIPTION</b>	Level course and overlay
<b>NEED FOR PROJECT</b>	Asphalt deteriorating
<b>ADDITIONAL INFO</b>	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS	(5,000)	(5,000)	PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
<b>TOTAL OPERATING COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						
<b>REVENUE</b>								
<b>NET COST</b>	<u>(5,000)</u>	<u>(5,000)</u>						

ESTIMATED CAPITAL COST	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	450,000	-	-	-	-	-	-	-	-	-	450,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	450,000	-	-	-	-	-	-	-	-	-	450,000
PROPOSED FINANCING	Previous Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	450,000	-	-	-	-	-	-	-	-	-	450,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	450,000	-	-	-	-	-	-	-	-	-	450,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Rebuild Airport Road from RGE RD 14-4 to 14-5

<b>DEPARTMENT</b>	Transportation	<b>PROJECT #</b>	OR06	<b>CHANGE OF LEVEL OF SERVICE</b>	Maintain level of service
<b>LOCATION</b>	Rural	<b>PRIORITY</b>	Medium	<b>NEW OR REPLACEMENT ASSET</b>	Replacement of asset
			#	<b>EXPECTED LIFE OF ASSET</b>	60 years

<b>DESCRIPTION</b>	rip up, repack and gravel and address drainage
<b>NEED FOR PROJECT</b>	deteriorating road
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>		<b>PRIORITY CRITERIA</b>						
	<u>1st Year</u>	<u>2nd Year</u>						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
<b>TOTAL OPERATING COST</b>	-	-						
<b>FINANCING COST</b>								
<b>TOTAL COST</b>	-	-						
<b>REVENUE</b>								
<b>NET COST</b>	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	304,000	-	-	-	-	-	-	-	-	-	304,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	304,000	-	-	-	-	-	-	-	-	-	304,000
PROPOSED FINANCING	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	304,000	-	-	-	-	-	-	-	-	-	304,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	304,000	-	-	-	-	-	-	-	-	-	304,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Oil Blumenort Road East (2 miles)

DEPARTMENT	Transportation	PROJECT #	OR07	CHANGE OF LEVEL OF SERVICE	Maintain level of service
LOCATION	Rural	PRIORITY	High	NEW OR REPLACEMENT ASSET	New asset
			#	EXPECTED LIFE OF ASSET	5 years

DESCRIPTION	Apply oil on previously rebuilt road
NEED FOR PROJECT	High traffic volumes, less grading
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS	(10,000)	(10,000)	PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	(10,000)	(10,000)						
FINANCING COST								
TOTAL COST	(10,000)	(10,000)						
REVENUE								
NET COST	(10,000)	(10,000)						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	250,000	-	-	-	-	-	-	-	-	-	250,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	250,000	-	-	-	-	-	-	-	-	-	250,000
PROPOSED FINANCING	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	250,000	-	-	-	-	-	-	-	-	-	250,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	250,000	-	-	-	-	-	-	-	-	-	250,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT LC - Motor Starters (VFD's)

DEPARTMENT	Water	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	La Crete	PRIORITY	Medium #	NEW OR REPLACEMENT ASSET	New asset
				EXPECTED LIFE OF ASSET	25 years

DESCRIPTION	These motor starters will improve energy efficiency as these motors are our biggest energy consumption item at the La Crete Water Plant. It will improve the cardlock customers experience at the La Crete Truck Fill as it won't be as hard on their hoses and fittings when starting a fill.
NEED FOR PROJECT	Improved energy efficiency as motors run at required speeds instead of at full speed.
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input checked="" type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER	(1,000)	(1,000)						
TOTAL OPERATING COST	(1,000)	(1,000)						
FINANCING COST								
TOTAL COST	(1,000)	(1,000)						
REVENUE								
NET COST	(1,000)	(1,000)						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	8,000	-	-	-	-	-	-	-	-	-	8,000
Construction	-	67,100	-	-	-	-	-	-	-	-	-	67,100
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	4,900	-	-	-	-	-	-	-	-	-	4,900
	-	80,000	-	-	-	-	-	-	-	-	-	80,000
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Replacement of Waste Bins

DEPARTMENT	Waste	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	County	PRIORITY	Medium #	NEW OR REPLACEMENT ASSET	Replacement
				EXPECTED LIFE OF ASSET	15 Years

DESCRIPTION	Annual purchase of waste bins to replace damaged units.
NEED FOR PROJECT	This is an annual purchase to keep the waste bins in good working condition
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input checked="" type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	20,000	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
			20,000									20,000
PROPOSED FINANCING	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	20,000	-	-	-	-	-	-	-	-	20,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
			20,000									20,000



# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

**PROJECT** Blue Hills Erosion Repair Twp Rd 103-2

<b>DEPARTMENT</b>	Agricultural	<b>PROJECT #</b>		<b>CHANGE OF LEVEL OF SERVICE</b>	No change
<b>LOCATION</b>	TWP Rd 103-2 Section 8 & 9-103-18-W5	<b>PRIORITY</b>	High	<b>NEW OR REPLACEMENT ASSET</b>	New asset
			#	<b>EXPECTED LIFE OF ASSET</b>	

<b>DESCRIPTION</b>	Repair 2 miles of flood control channel. This includes establishments of side slopes and construction of drop structures. Also construct 2 miles of road in the same road allowance.
<b>NEED FOR PROJECT</b>	This flood control channel was constructed in 2005 and was never completed. As a result there is extensive erosion damage to the channel. This has become a public safety issue as the channel has no sideslopes and is very deep.
<b>ADDITIONAL INFO</b>	

<b>ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS</b>			<b>PRIORITY CRITERIA</b>					
	<u>1st Year</u>	<u>2nd Year</u>	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
LABOUR			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input checked="" type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Construction	-	225,000	-	-	-	-	-	-	-	-	-	225,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	275,000	-	-	-	-	-	-	-	-	-	275,000
<b>PROPOSED FINANCING</b>	<b>Previous Years</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Hutch Lake Dock Pilings

DEPARTMENT	Parks	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Hutch Lake	PRIORITY	Medium #	NEW OR REPLACEMENT ASSET	New
				EXPECTED LIFE OF ASSET	20 years

DESCRIPTION	Install dock pilings at Hutch Lake
NEED FOR PROJECT	This project will increase the stability of the dock and reduce the amount of time and maintenance required for the dock installation.
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year	MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
LABOUR	(1,000)		PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED MATERIALS			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
PURCHASED SERVICES			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
TRSF TO RES / RES FUND								
OTHER								
TOTAL OPERATING COST	-							
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	(1,000)	-						

ESTIMATED CAPITAL COST	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	7,000
Construction	-	-	7,000	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
			7,000	-	-	-	-	-	-	-	-	7,000
PROPOSED FINANCING	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	7,000	-	-	-	-	-	-	-	-	7,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
			7,000	-	-	-	-	-	-	-	-	7,000

# Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY  
CAPITAL PROJECT JUSTIFICATION SHEET  
2019 TO 2028 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

## PROJECT Jubilee Park Walkway

DEPARTMENT	Parks	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	La Crete	PRIORITY	Medium #	NEW OR REPLACEMENT ASSET	Replacement
				EXPECTED LIFE OF ASSET	20 years

DESCRIPTION	Repair a section of the asphalt pathway in Jubilee park
NEED FOR PROJECT	The asphalt has deteriorated to the point where it is crumbling.
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	10,000	-	-	-	-	-	-	-	-	10,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
			10,000	-	-	-	-	-	-	-	-	10,000
PROPOSED FINANCING	Previous Years	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	10,000	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
			10,000	-	-	-	-	-	-	-	-	10,000





Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>2020 Operating Budget – Draft</b>

## BACKGROUND / PROPOSAL:

Administration has drafted the 2020 Operating Budget for Councils review.

Included in this draft budget is:

- Administration’s review of expenditures as recommended by Council
- Amendments/Reductions to Council Committees as per the Organizational Meeting  
*\* Council approved committees for Agriculture and Planning & Development have been incorporated into the Council budget, and removed from the department budgets.*
- Amendments/Reductions to Administration Professional Development/Conference and Travel budget as requested by Council
- 2020 One Time Projects
- Approved Town of High Level Capital requests
- Amendment to the Town of Rainbow Lake Revenue Sharing Agreement

*2019 Year to Date (YTD – 9/30/19) Actuals do not include the costs associated to the Chuckegg Fire, with the exception of Wages & Honorariums. Most costs are anticipated to be recovered through the Disaster Recovery Program, or absorbed in the 2019 budget.*

Not Included in this draft budget:

- Regraveling program  
*\* This item is to be brought to a future Council meeting for discussion, and review.*

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

During the October 30, 2019 Budget Council meeting, Council requested follow-up on the following:

- Social Housing funding GIPOT
  - still under review, awaiting further information/updates
- Council WCB Coverage
  - For discussion
- Administrations Professional Development/Conference budget
  - To be presented during meeting
- Cost sharing of the School Resource Officer

*The Fort Vermilion School Division did not approve Funding during their budget deliberations. Funding may be available in spring 2020, however is not confirmed.*

A copy of the Draft 2020 Operating Budget is attached.

**OPTIONS & BENEFITS:**

**COSTS & SOURCE OF FUNDING:**

**SUSTAINABILITY PLAN:**

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

Policy FIN022 Budget Development

**RECOMMENDED ACTION:**

Simple Majority       Requires 2/3       Requires Unanimous

For review and discussion.

Author: J. Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_

# MACKENZIE COUNTY

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# BUDGET 2020

Draft Presented November 26, 2019



**Mackenzie County**

# TABLE OF CONTENTS

## OVERVIEW

Introduction .....	3
Executive Summary .....	6
Comprehensive Fiscal & Accounting Policies.....	15
Long-Term Financial Plan.....	19
Governance Profile .....	20
Community Profile .....	22

## DEPARTMENTAL BUDGETS

Council .....	24
Administration .....	25
Fire .....	27
Enforcement .....	29
Public Works & Fleet Maintenance .....	31
Airport.....	32
Utilities – Water & Sewer .....	33
Waste Management .....	35
Planning & Management.....	36
Agriculture .....	38
Parks & Recreation .....	39
Grants to Other Organizations & Library.....	40
Capital Budget.....	42
Debt Outstanding.....	43
Glossary .....	44

Prepared by:

**Mackenzie County Administration & Staff**  
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or

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 email: [lracher@mackenziecounty.com](mailto:lracher@mackenziecounty.com)



# INTRODUCTION

We are pleased to present the 2020 Operating and Capital Budgets on behalf of the residents and businesses of Mackenzie County. The budget is intended to serve as a policy document, financial plan, operations guide, and a communications device. Within the following pages is information regarding the County's Operating and Capital Budgets. In addition to the financial overviews, the budget document incorporates information on our community, financial policies, departmental business plans and much more. We hope you find it informative.

## **Our Vision is...**

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

## **Our Mission is...**

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

## **Our Organizational Values are...**

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



## **BUDGET PHILOSOPHY – Vision and Values**

Mackenzie County takes the management and stewardship of public funds seriously. For several years, the County's rigorous budgetary process has focused on containing costs and implementing best practices with the goal of demonstrating leadership in financial management. The 2020 Budget continues to build on these core values, prudent processes and successful business practices. The achievement of this vision and values has been a challenge given years of Provincial and Federal fiscal retrenchment.

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

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

## **COUNCIL DIRECTION**

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

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

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

## **BROADER PUBLIC INPUT**

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

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

Each of these initiatives was used to guide the 2020 budgeting process, and taken into consideration during all strategic planning and budget planning processes.

## BUDGET PROCESS AND GUIDELINES

### *Operating and Capital Budgets Approach and Guidelines*

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

Annually, the operating and capital budgets are prepared. Input and direction are provided by Council and administration. Underlying assumptions used to determine the operating and capital budgets and forecasts are reviewed, analyzed and updated with the most current and relevant information available. This information is discussed and reviewed with Council. The budget is then presented to Council for review and deliberation. Following that, recommendations are presented to Council for final approval. Staff have prepared the 2020 budgets following the guidelines outlined in this report. As in previous years, the budget document will include a list of recommended options that Council may consider. In addition, Council may also consider other items which have not been incorporated into



this document (Council referrals, community requests, staff recommendations).

## GUIDELINES DESIGNED TO PROVIDE THE LOWEST POSSIBLE TAX INCREASE

The budget will follow a rigorous budgetary process focused on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management. The 2020 budget guidelines will continue to build on those core values, prudent processes and successful business practices. Council and management of Mackenzie County has always taken the management and stewardship of public funds very seriously. This will be accomplished in 2020 by placing greater emphasis on the following actions:

- Holding expenditures at 2019 levels unless cost pressures are documented
- Strict process evaluated funding requests
- Thorough multi-layered review process
- Adjusting User Fees to targeted recovery level

Under these guidelines, departments will only be permitted to include very specific increases, typically related to predetermined agreements, contracts or Council approvals. There will be no across the board increase for inflation, with the exception of a 2% increase for fuel, gas and electricity. The objectives of the guidelines are to provide the lowest possible tax increase while maintaining our service levels.

## BUDGET REVIEW PROCESS

### *Operating and Capital Budgets Undergo Multiple Layers of Review – Micro Level to Macro Level Reviews and Evaluation*

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

**Budgeting Department Review** – Administration in cooperation with the relevant Department Head will review and analyze the operating and capital submissions for adherence to the guidelines. Once all submissions are received, budgets are consolidated, a corporate review/analysis is

conducted and the results are presented to the Management Team.

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

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



## BUDGET PROCESS TIMELINE

### *Operating and Capital Budgets Deliberation Schedule*

Date	Action Required
<b>September – October 2019</b>	Long Term Financial Plan Meeting Departments discuss respective 2020 Departmental Overview identifying cross-departmental initiatives. Budget templates and guidelines established and reviewed by Management.
<b>October 2019</b>	Departments prepare and submit respective 2020 Draft Operating Budget.
<b>Early November 2019</b>	Departments prepare and submit respective 2020 Draft Capital Budget.

Date	Action Required
<b>October 30, 2019</b>	Council budget deliberations (Operating Budget)
<b>November 5, 2019</b>	Council budget deliberations (non-profit groups)
<b>November 26, 2019</b>	Council budget deliberations (Capital Budget)
<b>December 11, and 18, 2019</b>	Council budget deliberations (Operating & Capital Budgets)
<b>December 18, 2019</b>	If budget not ratified, Council approval of an interim operating budget is required
<b>January 15, 2020</b>	Budget ratification by Council

## ORGANIZATION OF THE BUDGET BOOK

This budget document includes an Executive Summary Section, which provides an overview of the proposed 2020 Operating and Capital Budgets. The items included in the “Base” Operating Budget are detailed as well as the “New/Amended Service Initiative” proposals, which will be reviewed as part of the operating budget deliberations.

The 2020 Operating Budget is then presented in summary format by department. Expenditures by department, revenues by department, and net operating budget by department are provided separately. These summaries are followed by each department’s detailed budget.

Each Departmental Section is organized as follows:

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

# EXECUTIVE SUMMARY

## 2020 OPERATING BUDGET HIGHLIGHTS – MEETING YOUR NEEDS

Mackenzie County’s track record of fiscal responsibility and providing value for the property tax dollar is once again reflected in the proposed 2020 Operating and Capital Budgets.

Overall the County’s taxation expenditures after October 30, 2019 budget meeting amendments are proposed at \$32,630,587 which is a decrease of \$3,000,267 compared to the 2019 budget. The overall revenues of the County are \$32,138,602 which is a decrease of \$3,487,152 compared to 2019. These shifts are mainly due to anticipated reduction in linear assessment and the regravelling program which is being presented to Council at a meeting following this draft budget discussion.

As expenditures continue for the 2019 Non-TCA (one-time) projects being carried into the 2020 budget, they have been removed from this draft budget until budget presentation in January once the 2019 costs are complete. All 2019 projects are currently funded and will have no negative impact on the 2020 operating budget.

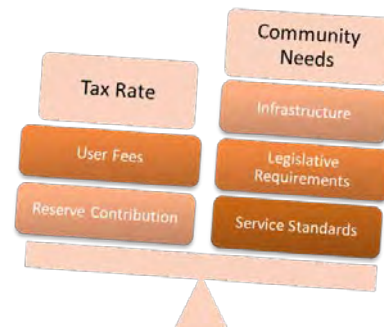
The combined increase in the tax supported budget will require additional funding of \$491,985 if approved without adjustments.

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

### Provincial & Federal Fiscal Retrenchment & Impacts

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

- Provincial Municipal Sustainability Initiative funding for operating funding has been reduced.
- The province has eliminated the requirement for social housing to pay property taxes.
- The unknown future impact of the Carbon Tax has been budgeted as an expenditure of approximately \$122,000 by the County on the goods (fuel, utilities, etc.) required for service delivery.
- Imposing service standards changes via legislation and regulations without any financial support.



## OPERATING BUDGET OVERVIEW

The 2020 Proposed Operating Budget is prepared on the premise that the County will deliver the same level and quality of services approved in the 2019 Operating Budget. The increase in the base operating budget is \$491,985. This is comprised of a combination of negative and positive expenditure and revenue shifts.

**Exhibit 1:** Revenue Changes Included in the Base Operating Budget details the shifts and reasons driving these revenue changes. These revenue changes show an overall decrease of \$3,487,152. These changes are detailed in Exhibit 1 below.

**Exhibit 2:** Expenditure Changes Included in the Base Operating Budget details the shifts and reasons driving these changes. These expenditure changes show an overall decrease of \$3,000,267. The major changes are detailed in the notes explaining Exhibit 2 below.

**Exhibit 1: Revenue Changes in the Base Operating Budget - \$3,487,152**

[100] Municipal Taxes has an overall estimated reduction of \$1,668,003. Anticipated reduction in linear assessment due to industry shutdown while taking into account growth at the current mill rate.

[421] Water Metered has been increased by \$59,494 to reflect three-year sales average and growth factor. New anticipated customers have been included in this calculation.

[422] Bulk Water Sales has been increased by \$19,036 to reflect a 2% growth forecast.

[530] Fines Revenues have been reduced due to the removal of the Peace Officer program.

[840] Provincial Grants have decreased by \$110,183. These reductions are for specific projects that will be

completed with funding allocated in 2019 or will not be incurring expenditures in 2020.



[930] Contribution from Operating Reserves has decreased by \$1,792,168. During 2019 numerous one-time projects were undertaken which were funded from reserve draws and or external grant funding. This has the impact of showing a large revenue reduction which will be total off-set by a similar expenditure reduction. These projects account for the majority of the overall revenue reduction. As one-time carry forward projects are not incorporated in this draft budget. \$1,126,176 is the current amount of one-time projects that will be funded by operating reserves.

**Revenues by Object Code**

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>OPERATING REVENUES</b>						
100-Municipal Taxes	\$23,443,283	\$24,427,435	\$24,151,073	\$25,673,767	\$24,005,764	(\$1,668,003)
124-Frontage	\$103,557	\$113,315	\$73,576	\$99,450	\$99,450	\$0
261-Ice Bridge	\$130,000	\$145,780	\$120,000	\$140,000	\$140,000	\$0
420-Sales of goods and services	\$577,825	\$985,178	\$691,879	\$490,916	\$513,250	\$22,334
421-Sale of water - metered	\$3,075,611	\$3,112,411	\$2,485,336	\$3,076,120	\$3,135,614	\$59,494
422-Sale of water - bulk	\$998,789	\$1,023,187	\$792,815	\$980,682	\$999,718	\$19,036
424-Sale of land	\$8,000	\$12,520	\$0	\$10,000	\$10,000	\$0
510-Penalties on taxes	\$1,030,335	\$1,208,666	\$755,701	\$700,000	\$700,000	\$0
511-Penalties of AR and utilities	\$59,519	\$26,994	\$21,040	\$29,000	\$29,000	\$0
520-Licenses and permits	\$46,704	\$45,285	\$42,817	\$41,000	\$45,000	\$4,000
521-Offsite levy	\$21,851	\$25,866	\$9,826	\$20,000	\$20,000	\$0
522-Municipal reserve revenue	\$70,980	\$72,000	\$115,112	\$60,000	\$80,000	\$20,000
526-Safety code permits	\$241,453	\$200,000	\$165,018	\$225,000	\$200,000	(\$25,000)
525-Subdivision fees	\$30,350	\$41,075	\$63,125	\$35,000	\$50,000	\$15,000
530-Fines	\$22,685	\$18,386	\$6,687	\$30,000	\$20,000	(\$10,000)
531-Safety code fees	\$9,764	\$8,000	\$6,678	\$9,000	\$8,000	(\$1,000)
550-Interest revenue	\$450,340	\$722,659	\$455,679	\$500,000	\$500,000	\$0
551-Market value changes	-\$2,319	-\$117,184	\$0	\$0	\$0	\$0
560-Rental and lease revenue	\$127,969	\$134,599	\$68,956	\$136,455	\$145,793	\$9,338
570-Insurance proceeds	\$3,234	\$0	\$43,752	\$0	\$0	\$0
592-Well drilling revenue	\$0	\$134,134	\$0	\$25,000	\$15,000	(\$10,000)
597-Other revenue	\$124,614	\$193,524	\$32,125	\$56,000	\$66,000	\$10,000
598-Community aggregate levy	\$118,216	\$0	\$0	\$50,000	\$50,000	\$0
630-Sale of non-TCA equipment	\$261,914	\$134,188	\$3,255	\$0	\$0	\$0
790-Tradeshaw Revenues	\$23,248	\$25,783	\$10	\$0	\$0	\$0
830-Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
840-Provincial grants	\$788,122	\$1,145,278	\$368,535	\$720,726	\$610,543	(\$110,183)
890-Gain (Loss) Penny Rounding	\$0	\$1	\$3	\$0	\$0	\$0
930-Contribution From Operating Reserves	\$0	\$2,236,040	\$68,535	\$2,487,638	\$695,470	(\$1,792,168)
940-Contribution From Capital	\$0	\$0	\$0	\$30,000	\$0	(\$30,000)
<b>TOTAL REVENUE</b>	<b>\$31,766,045</b>	<b>\$36,075,120</b>	<b>\$30,541,533</b>	<b>\$35,625,754</b>	<b>\$32,138,602</b>	<b>(\$3,487,152)</b>

**Exhibit 2: Expenditure Changes in the Base Operating Budget - \$3,000,267 Reduction**

[110] [132] [136] Wages and Benefits have increased by \$88,977. There has been no provision wage negotiated settlements in this increase. The changes from the 2019 approval reflect the following: Approved position deletion of the Peace Officer and RCMP administrative support along with wage steps, other adjustments and benefit premiums account for the balance.

[151] Honoraria's have decreased by \$54,740 to reflect a reduction of Council approved and appointed Committees.

[211] Travel and Subsistence decreased by \$16,859 which reflects a reduction of Council and administration conference costs.

[216] Postage decrease of \$10,000 reflects the anticipated rollout of ebilling for some utility ratepayers in 2020.

[235] Professional Fees are reduced by \$78,440 due to a reduction in consultant fees for administration and Council, an increase in fire investigation fees and reclassification of some services. New expenditures codes were created in 2019 to better represent the nature of the expenditures. The new classification and related expenditure were reallocated - Water/Sewer \$32,040.

[242] Computer Programming increase of \$8,675 reflects the annualization of GIS licence fees of approximately \$48,000, as well as Munisight annual program fees of \$9,000 for the agricultural department, reduction in operating due to approval of aerial imagery project.

[252] Repairs and Maintenance Buildings reflects a reduction of \$1,025 based on anticipated needs.

[258] Contract Services decrease of \$88,920 based on anticipated needs.

[259] Repair and Maintenance Structural reflects an increase of \$14,320 due to a repair to a utility service.

[274] Insurance is anticipated to increase by 20% based on 2019 events province wide. Administration will be proposing some reduction in services, funding to assist in reducing these costs to allow for no shift.

[521] Fuel and Oil reflects an increase of \$6,496 based on a 2% inflation increase and mileage payments being reflected in the travel and subsistence budget.

[534] A regravelling cost of \$1,925,000 from the 2019 budget is not reflected in the draft 2020 budget as the regravelling program will be brought to a later Council meeting for decision.

[543] [544] Utilities (Natural Gas & Electricity) increase of approximately \$16,574 reflecting pricing for 2020.

[710] Grants to Local Governments is reduced for the cancellation of a 2017 project and completion of numerous 2018 and 2019 projects. The 2020 requests for the Town of High Level and the adjustment to the Town of Rainbow Lake Revenue Sharing Agreement have been included.

[735] Grants to Organizations reflects the same level of budget with the removal of emergent funding for the 2020 draft budget.

[831] [832] Interest & Principle on Debt is reduced by \$284,239 as five financed projects were fully funded and the Highway 88 Connector came online.

[763] [764] Contributions to reserves are reflected at \$3,563,741 to assist with funding future capital expenditures. Included in these contributions are specific revenues that should be contributed to the reserves namely: Municipal Reserve Revenue \$80,000; Gravel Reclamation Reserve \$50,000; and Off-Site Levies totalling \$119,450. Refer to Exhibit 5 which shows the 2020 contributions to reserves.

[921] Bad Debt has increased by \$100,000 based on anticipated needs and analysis of aging schedules related to various account receivables/taxes outstanding.



## Expenditures by Object Code

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>OPERATING EXPENSES</b>						
110-Wages and salaries	\$7,108,121	\$7,179,200	\$5,779,646	\$7,564,332	\$7,633,767	\$69,435
132-Benefits	\$1,377,797	\$1,516,032	\$1,102,480	\$1,574,472	\$1,558,519	(\$15,953)
136-WCB contributions	\$78,085	\$108,989	\$116,657	\$120,191	\$155,686	\$35,495
142-Recruiting	\$19,227	\$10,883	\$8,395	\$15,000	\$15,000	\$0
150-Isolation cost	\$92,184	\$92,765	\$68,770	\$100,800	\$100,800	\$0
151-Honoraria	\$579,179	\$599,382	\$810,830	\$705,300	\$650,560	(\$54,740)
211-Travel and subsistence	\$343,183	\$415,947	\$331,318	\$512,586	\$495,727	(\$16,859)
212-Promotional expense	\$71,341	\$72,863	\$16,324	\$50,500	\$48,000	(\$2,500)
214-Memberships & conference fees	\$130,382	\$132,007	\$118,385	\$165,345	\$142,775	(\$22,570)
215-Freight	\$93,365	\$90,659	\$68,303	\$138,450	\$100,450	(\$38,000)
216-Postage	\$53,504	\$47,753	\$41,262	\$56,050	\$46,050	(\$10,000)
217-Telephone	\$123,156	\$126,065	\$92,660	\$139,970	\$129,690	(\$10,280)
221-Advertising	\$72,961	\$70,327	\$59,755	\$79,500	\$80,100	\$600
223-Subscriptions and publications	\$7,630	\$11,028	\$7,611	\$13,550	\$10,450	(\$3,100)
231-Audit fee	\$75,600	\$126,700	\$105,400	\$90,000	\$90,000	\$0
232-Legal fee	\$109,152	\$61,672	\$49,923	\$85,000	\$85,000	\$0
233-Engineering consulting	\$56,742	\$157,878	\$48,125	\$213,000	\$212,000	(\$1,000)
235-Professional fee	\$1,582,817	\$1,579,335	\$271,677	\$505,040	\$426,600	(\$78,440)
236-Enhanced policing fee	\$150,067	\$160,550	\$176,590	\$320,600	\$331,600	\$11,000
239-Training and education	\$84,345	\$102,162	\$49,497	\$119,254	\$115,810	(\$3,444)
242-Computer programming	\$89,701	\$98,421	\$131,517	\$207,500	\$216,175	\$8,675
243-Waste Management	\$0	\$0	\$337,969	\$589,200	\$554,620	(\$34,580)
251-Repair & maintenance - bridges	\$75,406	\$42,000	\$0	\$44,500	\$44,500	\$0
252-Repair & maintenance - buildings	\$153,643	\$145,576	\$71,688	\$139,315	\$138,290	(\$1,025)
253-Repair & maintenance - equipment	\$344,519	\$359,457	\$363,467	\$416,985	\$379,410	(\$37,575)
255-Repair & maintenance - vehicles	\$119,764	\$113,779	\$49,097	\$104,500	\$94,500	(\$10,000)
258-Contracted Services	\$110,488	\$110,916	\$442,692	\$654,336	\$570,216	(\$88,920)
259-Repair & maintenance - structural	\$1,643,522	\$1,434,554	\$666,044	\$1,586,350	\$1,600,670	\$14,320
260-Roadside Mowing & Spraying	\$0	\$0	\$210,625	\$407,800	\$382,433	(\$25,367)
261-Ice bridge construction	\$131,094	\$130,000	\$109,730	\$120,000	\$130,000	\$10,000
262-Rental - building and land	\$28,746	\$36,349	\$48,650	\$66,200	\$65,650	(\$550)
263-Rental - vehicle and equipment	\$73,965	\$81,486	\$54,207	\$145,234	\$163,634	\$18,400
266-Communications	\$103,920	\$97,104	\$119,502	\$151,605	\$148,443	(\$3,162)
271-Licenses and permits	\$9,850	\$8,614	\$11,748	\$25,875	\$25,895	\$20
272-Damage claims	\$3,560	\$10,000	\$5,000	\$5,000	\$5,000	\$0
274-Insurance	\$398,646	\$379,969	\$332,750	\$397,800	\$397,800	\$0
342-Assessor fees	\$286,581	\$171,580	\$148,137	\$280,000	\$279,000	(\$1,000)
290-Election cost	\$12,372	\$0	\$0	\$3,000	\$3,000	\$0
511-Goods and supplies	\$1,107,408	\$838,884	\$660,803	\$919,209	\$669,661	(\$249,548)

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
515-Lab Testing Water/Sewer	\$0	\$0	\$27,635	\$45,250	\$45,250	\$0
521-Fuel and oil	\$817,731	\$955,836	\$347,555	\$1,009,274	\$1,015,770	\$6,496
531-Chemicals and salt	\$321,301	\$340,645	\$283,191	\$407,800	\$419,800	\$12,000
532-Dust control	\$545,077	\$884,612	\$550,697	\$802,000	\$802,000	\$0
533-Grader blades	\$214,340	\$152,405	\$7,070	\$152,000	\$148,000	(\$4,000)
534-Gravel (apply; supply and apply)	\$1,611,653	\$3,582,887	\$898,445	\$2,135,000	\$210,000	(\$1,925,000)
535-Gravel reclamation cost	\$0	\$0	\$0	\$0	\$0	\$0
543-Natural gas	\$88,256	\$112,382	\$78,816	\$122,175	\$124,619	\$2,444
544-Electrical power	\$668,089	\$660,892	\$483,635	\$706,545	\$720,676	\$14,131
550-Carbon Tax	\$73,658	\$98,467	\$45,152	\$122,000	\$122,000	\$0
710-Grants to local governments	\$1,336,499	\$1,769,328	\$1,319,686	\$2,330,249	\$2,143,586	(\$186,663)
735-Grants to other organizations	\$2,063,041	\$2,217,908	\$2,127,319	\$2,443,054	\$2,385,266	(\$57,788)
810-Interest and service charges	\$24,104	\$21,409	\$21,398	\$23,000	\$21,000	(\$2,000)
831-Interest - long term debt	\$510,030	\$472,419	\$226,269	\$623,034	\$432,994	(\$190,040)
832-Principle - Long term debt	\$1,691,602	\$1,926,262	\$1,006,101	\$1,632,479	\$1,538,280	(\$94,199)
762 - Contributed to Capital Projects	\$2,242,151	\$0	\$0	\$0	\$0	\$0
763-Contributed to Operating Reserve	\$13,350	\$2,062,144	\$0	\$499,977	\$769,450	\$269,473
764-Contributed to Capital Reserve	\$171,250	\$1,267,781	\$0	\$1,649,727	\$2,794,291	\$1,144,564
921-Bad Debt	\$49,552	\$471	\$19,475	\$250,000	\$350,000	\$100,000
922-Tax Cancellation/Writeoff	\$902,213	\$725,124	\$4,812	\$0	\$0	\$0
993-NBV of Disposed TCA Assets	(\$48,843)	\$360,816	\$0	\$0	\$0	\$0
994-Change in Inventory	\$239,593	\$0	\$157,507	\$0	\$0	\$0
Non-TCA / One-Time projects	\$1,316,224	\$1,225,374	\$7,263,505	\$1,839,141	\$290,125	(\$1,549,016)
<b>TOTAL</b>	<b>\$31,752,893</b>	<b>\$35,558,047</b>	<b>\$27,955,498</b>	<b>\$35,626,054</b>	<b>\$32,630,587</b>	<b>(\$3,000,267)</b>



**Exhibit 3: One-Time Projects 2020** (included in budget)

Historically the County has considered items during budget deliberations that have been identifiable, generally one-time projects. The 2020 requests have County funding project costs of \$290,125.

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

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

Council reviewed the original list on October 30, 2019 and have approved the following projects being incorporated into the 2020 operating budget.

Project Description	2020 Budget Request	Other Grant	Municipal Levy
Mackenzie County 25 <sup>th</sup> Anniversary	\$2,525	\$0	\$2,525
FV – Repair Shop Operations Fence	\$6,600	\$0	\$6,600
Aerial Imagery	\$100,000	\$0	\$100,000
Municipal Development Plan	\$175,000	\$0	\$175,000
LC – Tree Removal 99 Ave	\$6,000	\$0	\$6,000
<b>Total</b>	<b>\$290,125</b>	<b>\$0</b>	<b>\$290,125</b>

**Projects Contingent on Grant Funding**

Project Description	2020 Budget Request	Other Grant	Municipal Levy
FRIAA Mitigation Study – West LC & Machesis Lake	\$60,000	\$60,000	\$0
FV – Asset Management	\$125,000	\$50,000	\$75,000
FRIAA – Vegetation Management Zama	\$142,170	\$142,170	\$0
<b>Total</b>	<b>\$327,170</b>	<b>\$252,170</b>	<b>\$75,000</b>

<b>Total</b>	<b>\$617,295</b>	<b>\$252,170</b>	<b>\$365,125</b>
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**Exhibit 4: 2020 Proposed New/Amended Service Initiatives** (included in budget)

Departments demonstrated financial constraint by submitting a limited number of funding requests to enhance services, provide for higher service standards, or offer new programs which are included in the budget summaries presented above. The 2020 budget would be amended based on Council’s directive of these New Initiatives.

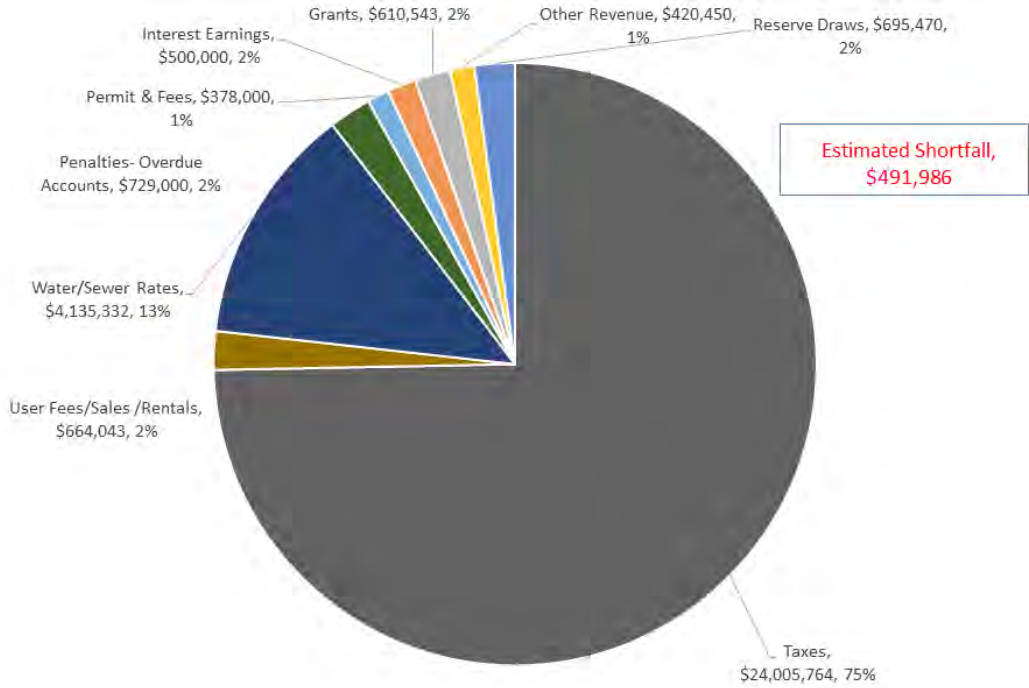
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete, any or all of the proposed items.

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

Council reviewed the original list on October 30, 2019 and have approved the following new/amended service initiatives being incorporated into the 2020 operating budget.

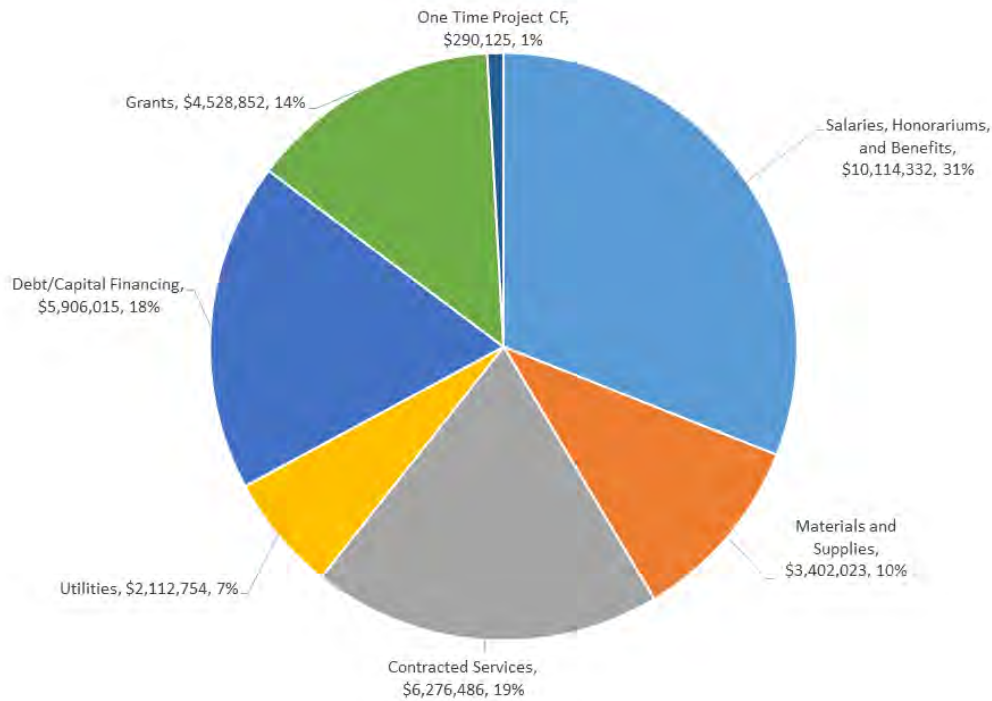
Project Description	2020 Budget Request
Lagoon Pond Odour Control – FV	\$12,500
Registered Apprentice Program RAP Student	\$11,000
Rural Road Repairs - LC	\$50,000
<b>Total</b>	<b>\$73,500</b>

**Total Proposed Base Revenues - \$32,138,602**



Revenue By Department	2017 Actual	2018 Actual	2019 YTD	2019	2020
	Total	Total	Actual	Budget	Budget
<b>TAXES</b>	<b>\$23,443,283</b>	<b>\$24,427,435</b>	<b>\$24,151,073</b>	<b>\$25,673,767</b>	<b>\$24,005,764</b>
<b>Council</b>	\$0	\$0	\$0	\$0	\$0
<b>Administration</b>	\$2,127,906	\$2,981,865	\$1,422,890	\$3,014,513	\$2,160,172
<b>Fire Services</b>	\$92,163	\$503,504	\$358,067	\$141,000	\$121,000
<b>Ambulance</b>	\$8,100	\$8,775	\$6,750	\$8,100	\$8,100
<b>Enforcement Services</b>	\$33,477	\$37,448	\$22,999	\$44,827	\$34,827
<b>Public Works</b>	\$523,186	\$2,633,340	\$314,804	\$702,299	\$404,700
<b>Airports</b>	\$34,350	\$36,150	\$32,995	\$147,285	\$47,692
<b>Water Distribution</b>	\$3,103,176	\$3,142,582	\$2,533,259	\$3,257,379	\$3,108,784
<b>Sewer Disposal</b>	\$1,137,187	\$1,139,117	\$824,490	\$1,154,796	\$1,153,398
<b>Waste Management</b>	\$87,889	\$86,575	\$66,561	\$86,250	\$85,050
<b>Non Profit Organizations</b>	\$296,682	\$232,647	\$234,147	\$354,573	\$298,682
<b>Planning &amp; Development</b>	\$410,923	\$412,348	\$301,847	\$536,489	\$271,866
<b>Agriculture</b>	\$221,465	\$241,291	\$58,209	\$282,693	\$217,667
<b>Subdivisions</b>	\$108,580	\$124,520	\$168,547	\$105,000	\$140,000
<b>Recreation Boards</b>	\$0	\$3,933	\$0	\$25,877	\$0
<b>Parks &amp; Playgrounds</b>	\$137,678	\$66,690	\$44,895	\$90,906	\$80,900
<b>Tourism</b>	\$0	\$0	\$0	\$0	\$0
<b>Library</b>	\$0	\$4,200	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$31,766,045</b>	<b>\$36,082,420</b>	<b>\$30,541,533</b>	<b>\$35,625,754</b>	<b>\$32,138,602</b>

**Total Proposed Base Expenditures – \$32,630,587**



Expenditures By Department	2017 Actual	2018 Actual	2019 YTD	2019	2020
	Total	Total	Actual	Budget	Budget
<b>Council</b>	\$687,754	\$768,764	\$573,070	\$928,077	\$925,800
<b>Administration</b>	\$7,345,340	\$10,766,786	\$4,780,520	\$9,253,593	\$6,585,354
<b>Fire Services</b>	\$820,213	\$840,493	\$7,723,163	\$861,200	\$768,344
<b>Ambulance</b>	\$7,931	\$2,832	\$4,591	\$5,000	\$5,000
<b>Enforcement Services</b>	\$452,789	\$531,131	\$377,887	\$661,485	\$589,806
<b>Public Works</b>	\$13,219,205	\$13,075,788	\$7,009,020	\$12,499,402	\$11,784,402
<b>Airports</b>	\$235,702	\$233,423	\$197,546	\$390,152	\$284,664
<b>Water Distribution</b>	\$2,193,591	\$2,445,970	\$1,738,076	\$2,885,837	\$3,048,785
<b>Sewer Disposal</b>	\$676,079	\$795,835	\$484,615	\$854,319	\$1,153,397
<b>Waste Management</b>	\$744,243	\$795,419	\$477,884	\$812,186	\$749,272
<b>Non Profit Organizations</b>	\$792,049	\$815,913	\$829,950	\$980,649	\$948,661
<b>Planning &amp; Development</b>	\$1,061,709	\$1,151,596	\$863,860	\$1,381,748	\$1,396,575
<b>Agriculture</b>	\$1,425,956	\$1,130,548	\$1,022,635	\$1,661,243	\$1,911,959
<b>Subdivisions</b>	\$161,016	\$331,914	\$289,330	\$437,441	\$452,803
<b>Recreation Boards</b>	\$958,874	\$1,175,650	\$1,013,785	\$1,216,979	\$1,193,802
<b>Parks &amp; Playgrounds</b>	\$696,274	\$411,485	\$281,520	\$493,098	\$529,319
<b>Tourism</b>	\$34,680	\$36,250	\$10,713	\$38,250	\$37,250
<b>Library</b>	\$239,491	\$248,250	\$259,832	\$265,395	\$265,395
<b>TOTAL EXPENDITURES</b>	<b>\$31,752,893</b>	<b>\$35,558,047</b>	<b>\$27,937,998</b>	<b>\$35,626,054</b>	<b>\$32,630,587</b>



# COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

## SUMMARY

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

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

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

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

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

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

## OPERATING BUDGET CONTROL PROCESS

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

- Departmental services approved by Council are carried out within the department’s net expenditure approvals, and that deviations

from this policy are reported to and reviewed by the CAO or Council, as set out herein.

- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals. The Director of Finance reports on variances monthly/quarterly to Council.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, such remaining revenues become part of the County surplus unless specific approvals are sought to move monies into reserves.
- The transfer of approved budgets requires the recommendation of the Department Head and concurrence of the CAO, prior to Council approval.

## CAPITAL BUDGET CONTROL PROCESS

The following points highlight the capital budget control process:

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

## **FINANCIAL PLANNING POLICIES AND PRINCIPLES**

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

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

## **PURCHASING PRACTICES AND PRINCIPLES**

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

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

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

## **CASH MANAGEMENT**

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

## **INTERNAL BORROWING**

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

## **REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES**

- Revenue Diversification – The Municipality undertakes various reviews to ensure the non-tax base for the Municipality is maximized. In terms of rates and fees, Council is informed during the budget process of the current cost recovery and adjustments are made based on policy.
- Use of One-Time Revenue – These are not used to fund the base budget or ongoing program costs. In some cases, they may be utilized to fund the start up cost of a program; however, are generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.
- Expenditures – In addition to the expenditure controls detailed above under the operating and capital budget control processes, monthly reports are prepared for management to monitor actual to planned results.

- Purchasing Policy – Purchases for the Municipality must be governed by the financial limits and procurement methods established by the Municipality.

## DEBT MANAGEMENT

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

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

## INVESTMENT POLICY

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

## TANGIBLE CAPITAL ASSETS

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

## BASIS OF ACCOUNTING

The County prepares its financial information in accordance with the Generally Accepted Accounting

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



## MUNICIPAL FUNDS

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



Accounting Board of the Canadian Institute of Chartered Accountants. The following funds are used for budgeting and management report.

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

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

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

**Exhibit 5: 2020 Contributions to Reserves (as per Policy)**

Reserve	Minimal Contribution
Roads Reserve (4)	\$500,000
Vehicle & Equipment/ Emergency Services Reserve (6)	\$250,000
Recreation & Parks Reserve (8)	\$50,000
Surface Water Management Reserve (9)	\$500,000
Gravel Crushing Reserve (14)	\$500,000
Street Light Replacement Reserve (19)	\$253,750
Grants to Other Organizations Reserve (20)	\$20,000
<b>Total</b>	<b>\$2,073,750</b>

Contributions to Reserves as per Revenues/Policies

Reserve	Minimal Contribution
Municipal Reserve (10)	\$80,000
Water/Sewer Surplus (2020 Operating) (13)	\$1,240,541
Off Site Levy Reserve (3)	\$119,450
Gravel Reclamation Reserve (5)	\$50,000
<b>Total</b>	<b>\$1,489,991</b>

**Total Contributions to Reserves in 2020 \$3,563,741**

**Exhibit 6: 2020 Draws from Reserves to fund Operational Expenditures**

Reserve	Draw
General Operating Reserve	\$695,470
<b>Total</b>	<b>\$695,470</b>



# LONG-TERM FINANCIAL PLAN

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

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

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

- *Setting the Stage* - gives an overview of the financial realities of the past and those influencing the future.
- *Current Financial Position*- provides an assessment of the County’s current financial position and comparators against other municipalities. A set of indicators are used to highlight the financial strengths of the organization, as well as identifying items that require attention.
- *Looking Ahead (Operating)* - provides an outward look (3 years), to predict the future financial position. Its goal is to determine the extent of fiscal pressures, in the near future, given what is known today about the cost of providing services, future revenues, infrastructure growth and renewal needs, and the influence of key financial realities.
- *Looking Ahead (Capital)* - provides as assessment of the capital investment required over the next 5 to 20 year time horizon. Specific detail is paid to determining the financial

resources that will be required to undertake the forecasted investments.

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



As a result of the LTFP process, staff will continue to focus on the following during 2020:

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

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

# GOVERNANCE PROFILE

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

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

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

## Reeve

Josh Knelsen, Ward 1 (Blue Hills/Tompkins)

## Deputy Reeve:

Walter Sarapuk, Ward 8 (Rocky Lane)

## Councillors:

Anthony Peters, Ward 2 (Buffalo Head)

Peter Braun, Ward 3 (La Crete)

David Driedger, Ward 4 (La Crete/La Crete Rural)

Ernest Peters, Ward 5 (Blumenort)

Eric Jorgensen, Ward 6 (Fort Vermilion Rural)

Cameron Cardinal, Ward 7 (Fort Vermilion)

Jacque Bateman, Ward 9 (High Level Rural)

Lisa Wardley, Ward 10 (Zama)

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

boards and committees, and report back to the rest of Council.



Back Row: Anthony Peters, Ernest Peters, David Driedger, Jacque Bateman, Lisa Wardley  
Front Row: Walter Sarapuk, Cameron Cardinal, Josh Knelsen, Eric Jorgensen, Peter F. Braun

Council currently has approximately 18 internal boards and committees. Meeting frequency and the number of Council appointees depends on the committee's terms of reference. Generally the Reeve serves as ex-officio (appointed by position) on all County boards and committees. Council also participates on approximately 20 external boards and committees.

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

The term of the appointment is usually for a one year period, however can vary by Committee. Each committee, at its first meeting, determines the schedule of meetings.

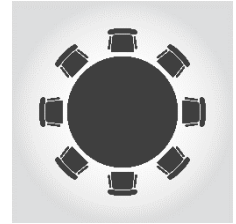
Below is a list of the current boards and committees on which Councillors sit. Some Committees are more active than others.

**Internal Boards/Committees**

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

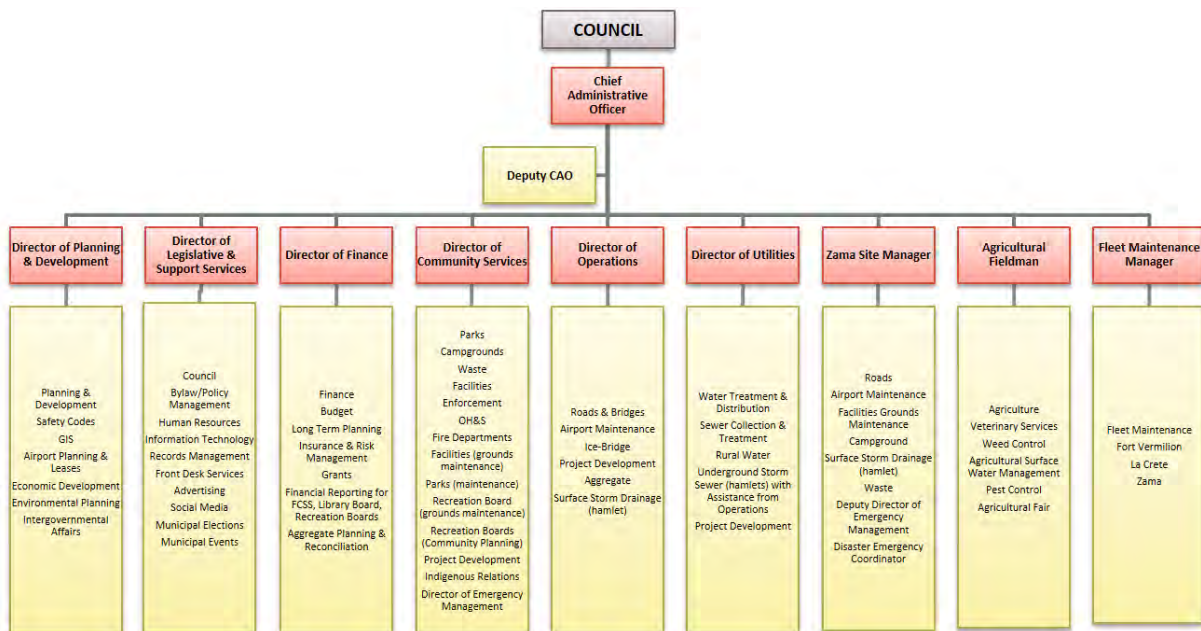
**External Boards/Committees**

- Boreal Housing Foundation
- Caribou Mountains Wildland Advisory Committee
- Community Futures Northwest
- FCSS-Fort Vermilion, La Crete & Zama
- Hay Zama Committee
- High Level Forests Public Advisory Committee
- High Level Recreation Facility Task Force
- Indigenous Joint Mutual Aid Committee
- La Crete Community Adult Learning Council
- Local Recreation Boards
- Mackenzie Applied Research Association (MARA)
- Mackenzie Regional Community Policing Society (VSU)
- Mackenzie Regional Waste Management Commission
- Mighty Peace Watershed Alliance
- Northern Lakes College CEC – Fort Vermilion & High Level
- Northern Transportation Advisory Bureau (NTAB)
- Northwest Species at Risk (NWSAR)
- Regional Economic Development Initiative (REDI)
- Veterinary Services Inc. (VSI)
- Water North Coalition (WNC)



As depicted in the organizational chart below the head of the administrative structure is the Chief Administrative Officer (CAO). All Directors and Managers report to the CAO and are each

responsible for a service unit. These units and their functional duties are illustrated below.



# COMMUNITY PROFILE

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

The County offers a mix of flat arable land with boreal forest, thus accounting for active agriculture, forestry, and tourism industries. Oil and gas also play a significant role in the area's economy. It is largely responsible for the establishment and growth of three of the area's five main communities, being High Level, Zama City, and Rainbow Lake. Fort Vermilion and La Crete are more driven by forestry and agriculture.

Mackenzie County holds 36% of the Peace Region's natural gas reserves, and 80% of its light-medium crude oil reserves.

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

Because the County has a rich natural resource base, this provides a stable work environment. For example, many farmers take jobs with local sawmills during the winter months to supplement their income.

There are several sawmills within the County, the largest being La Crete Sawmills in La Crete, Norbord in Rural High Level and Tolko Industries in High Level.

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

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

## COMMUNITIES AT A GLANCE

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

### Hamlet of Fort Vermilion

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



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

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

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



bridge in winter to link Fort Vermilion with people and services across the river.

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

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

The Fort Vermilion Nature Trail is an easy hike along the river shore through a mostly forested area promising an incredible view of the Peace River. The trail is marked by signs on each end and is accessible from River Road.

### Hamlet of La Crete

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



La Crete is situated in the northwest corner of Alberta and lies at the north base of the beautiful Buffalo Head Hills. A few miles to the west lays the Mighty Peace River, in all its roaring splendor and peaceful serenity. Besides the scenic hills and majestic river, La Crete is also surrounded by forests, lakes and lush farmland. La Crete's location provides unlimited opportunities for adventures such as water sports, hunting, camping, fishing, snowmobiling and many more.

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

### Hamlet of Zama City

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



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

Zama has been in existence for well over 50 years. Legend states that it was initially called 'Cameron Corner' named after the first company that set up on the main street in town. Zama and its citizens are mainly dependent on the major oil companies in the area. We've had our share of them too, Hudson Bay, Dome, Amoco, Coenerco, Pennzoil, Gulf, Phillips and Apache are some of the many that have had holdings in the area.

# COUNCIL

## Council Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Expenditures:</b>						
Salaries and Benefits	\$406,832	\$479,268	\$350,801	\$572,277	\$550,389	(\$21,888)
Materials and Supplies	\$245,200	\$255,008	\$145,477	\$302,000	\$344,911	\$42,911
Contracted Services	\$26,236	\$27,046	\$15,635	\$46,100	\$22,800	(\$25,000)
Utilities	\$9,485	\$7,442	\$4,525	\$7,700	\$7,700	\$0
<b>Total Expenditures</b>	<b>\$687,754</b>	<b>\$768,764</b>	<b>\$516,438</b>	<b>\$928,077</b>	<b>\$925,800</b>	<b>(\$3,977)</b>

# ADMINISTRATION

## INTRODUCTION

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

## MISSION STATEMENT

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

This mission statement is accomplished by:

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

The Administration budget also includes several elements which have not been identified within specific departments. Expenditures and revenues in

this classification generally pertain to the Municipal operations as a whole or the benefits are shared across the entire Municipality. Additional details are provided below.

## CORPORATE EXPENDITURES

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

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

## CORPORATE REVENUES

### Tax Levy

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

### Grants-In-Lieu-of Taxes

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

### Interest on Investments

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

### Interest on Taxes

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

## Administration Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals Penalties- Overdue Accounts	\$82,614	\$92,822	\$74,817	\$70,800	\$77,200	\$6,400
Interest Earnings	\$450,340	\$722,659	\$455,679	\$500,000	\$500,000	\$0
Grants	\$114,040	\$605,019	\$30,804	\$0	\$48,502	\$48,502
Other Revenue	\$203,759	\$327,705	\$30,626	\$130,000	\$130,000	\$0
Reserve Draws	\$0	\$0	\$64,535	\$1,604,713	\$695,470	(\$909,243)
<b>Total Revenues</b>	<b>\$1,884,379</b>	<b>\$2,967,279</b>	<b>\$1,419,890</b>	<b>\$3,014,513</b>	<b>\$2,160,172</b>	<b>(\$854,341)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$2,399,815	\$2,410,264	\$1,883,692	\$2,373,379	\$2,426,819	\$53,440
Materials and Supplies	\$423,985	\$414,087	\$373,987	\$475,032	\$371,626	(\$103,406)
Contracted Services	\$900,998	\$661,906	\$540,170	\$874,549	\$851,654	(\$22,895)
Utilities	\$169,626	\$142,459	\$102,337	\$165,751	\$159,694	(\$6,057)
Debt/Capital Financing	\$1,514,842	\$4,835,376	\$244,500	\$2,276,390	\$629,450	(\$1,646,940)
Grants	\$1,336,499	\$1,769,328	\$1,319,686	\$2,325,249	\$2,143,586	(\$181,663)
One Time Projects	\$599,575	\$533,366	\$316,147	\$765,643	\$2,525	(\$763,118)
<b>Total Expenditures</b>	<b>\$7,345,340</b>	<b>\$10,766,786</b>	<b>\$4,780,520</b>	<b>\$9,255,993</b>	<b>\$6,585,354</b>	<b>(\$2,670,639)</b>



# FIRE DEPARTMENT

## INTRODUCTION

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

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

- La Crete/Tompkins—40+ active members
- Fort Vermilion—20+ active members
- Zama—8 active members

## MISSION STATEMENT

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

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

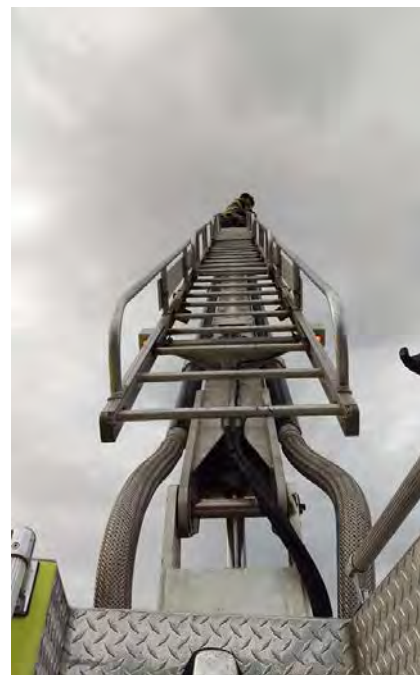
- Attend training nights in order to maintain and build skills
- Obtain appropriate fire/emergency training as per the National Fire Protection Association (NFPA)
- Make an effort to attend as many drill nights and emergency calls as possible
- Respond to emergency calls, not only within the County,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

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



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

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



**Fire Department Proposed Budget**

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$92,163	\$495,654	\$358,067	\$111,000	\$121,000	\$10,000
Grants	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
Other Revenue	\$0	\$550	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
<b>Total Revenues</b>	<b>\$92,163</b>	<b>\$496,204</b>	<b>\$358,067</b>	<b>\$141,000</b>	<b>\$121,000</b>	<b>(\$20,000)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$248,679	\$236,708	\$530,153	\$266,589	\$268,527	\$1,938
Materials and Supplies	\$308,807	\$226,805	\$114,657	\$243,229	\$205,789	(\$37,440)
Contracted Services	\$200,261	\$280,508	\$157,556	\$213,595	\$213,609	\$14
Utilities	\$66,267	\$72,918	\$50,202	\$82,787	\$80,419	(\$2,368)
Debt/Capital Financing	(\$3,800)	\$165,935	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$5,000	\$0	-\$5,000
One Time Projects	\$0	\$23,554	\$6,870,594	\$50,000	\$0	(\$50,000)
<b>Total Expenditures</b>	<b>\$820,213</b>	<b>\$1,006,428</b>	<b>\$7,723,163</b>	<b>\$861,200</b>	<b>\$768,344</b>	<b>(\$92,856)</b>



**Enforcement Proposed Budget**

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$10,792	\$14,062	\$12,312	\$14,827	\$14,827	\$0
Other Revenue	\$22,685	\$18,386	\$6,687	\$30,000	\$20,000	(\$10,000)
Reserve Draws	\$0	\$5,000	\$4,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$33,477</b>	<b>\$37,448</b>	<b>\$22,999</b>	<b>\$44,827</b>	<b>\$34,827</b>	<b>(\$10,000)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$232,355	\$272,819	\$152,669	\$232,485	\$177,720	(\$54,765)
Materials and Supplies	\$33,141	\$45,624	\$35,046	\$71,800	\$48,300	(\$23,500)
Contracted Services	\$172,104	\$193,595	\$185,483	\$334,300	\$342,900	\$8,600
Utilities	\$13,874	\$15,094	\$4,689	\$22,900	\$20,886	(\$2,014)
Debt/Capital Financing	\$1,315	\$6,687	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$3,999	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$452,789</b>	<b>\$537,818</b>	<b>\$377,887</b>	<b>\$661,485</b>	<b>\$589,806</b>	<b>(\$71,679)</b>

# PUBLIC WORKS & FLEET MAINTENANCE

## Public Works (Operations)

The Public Works department is responsible for the following services:

- The maintenance and operation of the road network which includes the road surface, drainage system, sidewalks, boulevard trees, and signage.
- Operators maintain and/or install culverts, signage, gravel hauling and mowing.
- Winter control and annual maintenance for over 2,000 km of gravel roads. Operation of 9 graders averaging 260 km per grader of roads. Maintaining urban streets and sidewalks, snow and ice control.
- Summer maintenance of parks and campgrounds. Installation and removal of docks. Supply of firewood to parks and campgrounds.
- Ground maintenance of all 177 public parks and other open recreation areas directly administered by the County.
- The administration of contracts for the engineering and construction projects. Overseeing the Ice-Bridge contract including construction and maintenance.

## Fleet Maintenance

Fleet Maintenance operates two licensed and one non-licensed inspection facilities and is responsible for the following services:

- The C-VIP inspections, preventative maintenance and repairs of all vehicles and equipment in all Departments.
- Planning for vehicle and equipment replacement.
- Maintenance of garbage bins and Freon removal at all Waste Transfer Stations.
- Maintenance of equipment at all recreation facilities.
- Maintenance of community buses.



## Public Works and Fleet Maintenance Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	Budget
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$103,125	\$127,050	\$99,569	\$106,000	\$103,600	(\$2,400)
Grants	\$197,105	\$122,753	\$0	\$112,630	\$80,000	(\$32,630)
Other Revenue	\$222,956	\$227,596	\$215,235	\$221,100	\$221,100	\$0
Reserve Draws	\$0	\$2,155,941	\$0	\$262,569	\$0	(\$262,569)
<b>Total Revenues</b>	<b>\$523,186</b>	<b>\$2,633,340</b>	<b>\$314,804</b>	<b>\$702,299</b>	<b>\$404,700</b>	<b>(\$297,599)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$3,579,143	\$3,644,942	\$2,862,357	\$3,833,245	\$3,858,291	\$25,046
Materials and Supplies	\$3,110,437	\$5,143,500	\$1,896,256	\$3,735,850	\$1,646,015	(\$2,089,835)
Contracted Services	\$1,900,709	\$1,767,370	\$998,188	\$2,038,915	\$2,026,071	(\$12,844)
Utilities	\$1,045,764	\$1,201,932	\$570,511	\$1,281,993	\$1,298,639	\$16,646
Debt/Capital Financing	\$3,020,600	\$1,053,800	\$681,708	\$1,346,830	\$2,948,786	\$1,601,956
One Time Projects	\$562,552	\$264,244	\$0	\$262,569	\$6,600	(\$255,969)
<b>Total Expenditures</b>	<b>\$13,219,205</b>	<b>\$13,075,788</b>	<b>\$7,009,020</b>	<b>\$12,499,402</b>	<b>\$11,784,402</b>	<b>(\$715,000)</b>

# AIRPORTS

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



Fort Vermilion and La Crete airports are equipped with an Automated Weather Observing System (AWOS), which is to assist

pilots in detecting weather changes that may affect their landing.

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

One of the one-time projects requests for 2019 was to develop airport operational/safety manuals as required by NAV Canada and Transport Canada. This project has been carried forward to 2020.

## Airports Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$34,350	\$36,150	\$32,995	\$41,620	\$47,692	\$6,072
Reserve Draws	\$0	\$0	\$0	\$105,665	\$0	(\$105,665)
<b>Total Revenues</b>	<b>\$34,350</b>	<b>\$36,150</b>	<b>\$32,995</b>	<b>\$147,285</b>	<b>\$47,692</b>	<b>(\$99,593)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$54,115	\$59,620	\$55,712	\$63,431	\$63,299	(\$132)
Materials and Supplies	\$24,439	\$21,092	\$7,155	\$28,500	\$28,500	\$0
Contracted Services	\$68,236	\$123,925	\$115,811	\$162,130	\$161,830	(\$300)
Utilities	\$26,896	\$28,786	\$18,868	\$30,426	\$31,035	\$609
Debt/Capital Financing	\$46,287	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$15,729	\$0	\$0	\$105,665	\$0	(\$105,665)
<b>Total Expenditures</b>	<b>\$235,702</b>	<b>\$233,423</b>	<b>\$197,546</b>	<b>\$390,152</b>	<b>\$284,664</b>	<b>(\$105,488)</b>



# UTILITIES – WATER & SEWER

## INTRODUCTION

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

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

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



## MISSION STATEMENT

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

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

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

## FEE FOR SERVICE

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

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

We will partner with the Government of Alberta to support municipalities in adopting full cost accounting and implementing water pricing that will:

- Educate users on the true cost of the water resources they are consuming, thereby providing a financial incentive to conserve and use more efficiently;
- Provide enough revenue to cover the full costs of providing water and wastewater services including maintaining and replacing infrastructure and implementing water conservation and source water protection measures; and,
- Provide financial reporting on water and wastewater utility functions separate from general revenues.

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

**Utilities – Water & Sewer Proposed Budget**

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>WATER</b>						
<b>Revenues:</b>						
Water/Sewer Fees	\$2,953,740	\$3,012,658	\$2,469,884	\$2,938,177	\$2,994,334	\$56,157
User Fees/Sales /Rentals	\$65,413	\$57,310	\$33,762	\$64,000	\$68,500	\$4,500
Penalties- Overdue Accounts	\$56,227	\$16,586	\$13,312	\$20,000	\$20,000	\$0
Other Revenue	\$27,796	\$42,335	\$16,301	\$25,950	\$25,950	\$0
Reserve Draws	\$0	\$13,693	\$0	\$209,252	\$0	(\$209,252)
<b>Total Revenues</b>	<b>\$3,103,176</b>	<b>\$3,142,582</b>	<b>\$2,533,259</b>	<b>\$3,257,379</b>	<b>\$3,108,784</b>	<b>(\$148,595)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$610,639	\$689,713	\$528,674	\$760,440	\$723,775	(\$36,665)
Materials and Supplies	\$261,344	\$355,320	\$302,225	\$424,480	\$395,020	(\$29,460)
Contracted Services	\$336,929	\$337,155	\$304,915	\$405,890	\$363,350	-\$42,540
Utilities	\$361,000	\$394,900	\$244,688	\$414,188	\$424,302	\$10,114
Debt/Capital Financing	\$569,016	\$646,100	\$356,117	\$671,587	\$1,142,338	\$470,751
One Time Projects	\$54,662	\$22,782	\$1,457	\$209,252	\$0	(\$209,252)
<b>Total Expenditures</b>	<b>\$2,193,591</b>	<b>\$2,445,970</b>	<b>\$1,738,076</b>	<b>\$2,885,837</b>	<b>\$3,048,785</b>	<b>\$162,948</b>

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
Water/Sewer Fees	\$1,120,660	\$1,122,940	\$808,267	\$1,118,625	\$1,140,998	\$22,373
User Fees/Sales /Rentals	\$350	\$0	\$45	\$0	\$0	\$0
Other Revenue	\$16,178	\$16,177	\$16,178	\$12,400	\$12,400	\$0
Reserve Draws	\$0	\$0	\$0	\$23,771	\$0	(\$23,771)
<b>Total Revenues</b>	<b>\$1,137,187</b>	<b>\$1,139,117</b>	<b>\$824,490</b>	<b>\$1,154,796</b>	<b>\$1,153,398</b>	<b>(\$1,399)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$337,803	\$405,162	\$335,077	\$441,939	\$471,652	\$29,713
Materials and Supplies	\$24,895	\$18,500	\$26,413	\$39,100	\$51,600	\$12,500
Contracted Services	\$88,488	\$126,945	\$63,863	\$151,750	\$209,750	\$58,000
Utilities	\$25,943	\$28,800	\$22,313	\$30,241	\$30,846	\$605
Debt/Capital Financing	\$198,951	\$155,200	\$36,949	\$167,518	\$389,549	\$222,031
One Time Projects	\$0	\$61,229	\$0	\$23,771	\$0	(\$23,771)
<b>Total Expenditures</b>	<b>\$676,079</b>	<b>\$795,835</b>	<b>\$484,615</b>	<b>\$854,319</b>	<b>\$1,153,397</b>	<b>\$299,078</b>



# WASTE MANAGEMENT

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

The County has contracts for the hauling of residential and commercial waste from the transfer stations, and residential pick up within the County. All waste is hauled to the Mackenzie Regional Landfill which is operated by the Mackenzie Regional Waste Management Commission.

A variety of the waste transfer stations have recycle centers for reusable items, electronics, tires, batteries, chemical jugs, steel, and household metals such as fridges, stoves, washers and dryers. All waste transfer stations, and the Mackenzie Regional Landfill are available to all users for the disposal of household waste

Rural residents have the option of entering into an agreement with a contractor for the hauling of waste from their residents. Rural residents are responsible

for the container fees, and the County pays the tipping fees.

The hamlets of Fort Vermilion, La Crete, and Zama have transfer stations available to residents at no cost for the disposal of household waste.

La Crete has residential curbside pick up that operates on a cost recovery fee for service basis.

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



## Waste Management Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$81,000	\$84,400	\$66,561	\$86,250	\$85,050	(\$1,200)
Other Revenue	\$6,889	\$2,175	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$87,889</b>	<b>\$86,575</b>	<b>\$66,561</b>	<b>\$86,250</b>	<b>\$85,050</b>	<b>(\$1,200)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$36,154	\$16,582	\$12,961	\$17,064	\$17,249	\$185
Materials and Supplies	\$7,007	\$6,547	\$3,364	\$7,800	\$7,800	\$0
Contracted Services	\$639,356	\$729,016	\$446,291	\$762,411	\$698,814	(\$63,597)
Utilities	\$22,697	\$23,724	\$15,268	\$24,911	\$25,409	\$498
Debt/Capital Financing	\$32,327	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$6,702	\$19,550	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$744,243</b>	<b>\$795,419</b>	<b>\$477,884</b>	<b>\$812,186</b>	<b>\$749,272</b>	<b>(\$62,914)</b>

# PLANNING & DEVELOPMENT

## INTRODUCTION – PLANNING SERVICES

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

## MISSION

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

## INTRODUCTION – SAFETY CODE INSPECTIONS

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

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

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



## MISSION STATEMENT

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

## INTRODUCTION – ECONOMIC DEVELOPMENT SERVICES

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

### Planning & Development Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$116,838	\$115,000	\$24,453	\$9,600	\$22,866	\$13,266
Permits & Fees	\$294,085	\$249,075	\$210,994	\$271,000	\$248,000	(\$23,000)
Grants	\$0	\$0	\$57,000	\$84,064	\$0	(\$84,064)
Other Revenue	\$0	\$0	\$0	\$1,000	\$1,000	\$0
Reserve Draws	\$0	\$48,273	\$0	\$170,825	\$0	(\$170,825)
<b>Total Revenues</b>	<b>\$410,923</b>	<b>\$412,348</b>	<b>\$292,447</b>	<b>\$536,489</b>	<b>\$271,866</b>	<b>(\$264,623)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$614,679	\$528,160	\$463,707	\$620,569	\$672,625	\$52,056
Materials and Supplies	\$55,358	\$54,650	\$59,983	\$72,550	\$68,625	(\$3,925)
Contracted Services	\$238,433	\$276,233	\$309,178	\$347,650	\$373,725	\$26,075
Grants	\$0	\$0	\$17,500	\$17,500	\$0	(\$17,500)
Utilities	\$11,361	\$11,354	\$3,274	\$11,590	\$6,600	(\$4,990)
Debt/Capital Financing	\$88,645	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$53,232	\$281,199	\$27,719	\$311,889	\$275,000	(\$36,889)
<b>Total Expenditures</b>	<b>\$1,061,709</b>	<b>\$1,151,596</b>	<b>\$881,360</b>	<b>\$1,381,748</b>	<b>\$1,396,575</b>	<b>\$14,827</b>

### Subdivision Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
Permits & Fees	\$100,580	\$112,000	\$168,547	\$95,000	\$130,000	\$35,000
Other Revenue	\$8,000	\$12,520	\$0	\$10,000	\$10,000	\$0
<b>Total Revenues</b>	<b>\$108,580</b>	<b>\$124,520</b>	<b>\$168,547</b>	<b>\$105,000</b>	<b>\$140,000</b>	<b>\$35,000</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$133,115	\$290,348	\$247,517	\$318,141	\$327,278	\$9,137
Materials and Supplies	\$870	\$5,150	\$8,302	\$12,100	\$11,825	(\$275)
Contracted Services	\$26,179	\$35,538	\$32,826	\$35,000	\$33,000	(\$2,000)
Utilities (Fuel/Electrify/Natural Gas)	\$852	\$878	\$686	\$2,200	\$700	(\$1,500)
Debt/Capital Financing	\$0	\$0	\$0	\$70,000	\$80,000	\$10,000
<b>Total Expenditures</b>	<b>\$161,016</b>	<b>\$331,914</b>	<b>\$289,330</b>	<b>\$437,441</b>	<b>\$452,803</b>	<b>\$15,362</b>

# AGRICULTURE

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

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

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

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

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

The Agricultural Service Board works closely and provides financial assistance to Mackenzie Applied Research Association (MARA), and provides a veterinary subsidy through Veterinary Services Incorporated. The Agricultural Service Board also assists in maintaining veterinary services in the region by providing an operating grant to the local veterinarian.

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

## Agriculture Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$43,169	\$52,932	\$11,625	\$34,268	\$34,308	\$40
Grants	\$178,296	\$183,359	\$46,584	\$210,350	\$183,359	(\$26,991)
Reserve Draws	\$0	\$5,000	\$0	\$38,075	\$0	(\$38,075)
<b>Total Revenues</b>	<b>\$221,465</b>	<b>\$241,291</b>	<b>\$58,209</b>	<b>\$282,693</b>	<b>\$217,667</b>	<b>(\$65,026)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$272,942	\$281,573	\$283,080	\$397,629	\$371,244	(\$26,385)
Materials and Supplies	\$132,779	\$164,303	\$103,558	\$157,379	\$132,892	(\$24,487)
Contracted Services	\$757,627	\$532,336	\$469,081	\$864,700	\$733,183	(\$131,517)
Utilities	\$13,785	\$20,178	\$6,822	\$20,960	\$22,140	\$1,180
Debt/Capital Financing	\$123,399	\$0	\$0	\$0	\$500,000	\$500,000
Grants	\$134,423	\$131,000	\$141,048	\$147,500	\$152,500	\$5,000
One Time Projects	\$0	\$10,159	\$28,046	\$73,075	\$0	(\$73,075)
<b>Total Expenditures</b>	<b>\$1,434,956</b>	<b>\$1,139,548</b>	<b>\$1,031,635</b>	<b>\$1,661,243</b>	<b>\$1,911,959</b>	<b>\$250,716</b>

# PARKS & RECREATION

## INTRODUCTION

The 2020 Budget submission for Parks and Recreation supports the vision and goals of the Community Services Committee, and Council direction.

## PARKS AND CAMPGROUNDS

Mackenzie County is committed to provide opportunities for all residents to participate in an active and healthy lifestyle that benefits the mind and body.

- Mackenzie County maintains twelve (12) parks and four (4) campgrounds, while ensuring that they are open to all users, and maintaining a continued level of service.
- Three (3) campgrounds employ seasonal caretakers on site during the summer months.

## BUDGET

The 2020 budget ensures that the parks and campgrounds maintain the same level of service that was provided during the 2019 year.

In 2020 the Community Services administration continues to work on obtaining 10 year plans with Alberta Environment & Parks for the Hutch Lake campground, La Crete Ferry Campground and Wadlin Lake campground.



## Parks & Recreation Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$95,715	\$66,690	\$43,698	\$84,906	\$80,900	(\$4,006)
Other Revenue	\$41,963	\$0	\$1,197	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$6,000	\$0	(\$6,000)
<b>Total Revenues</b>	<b>\$137,678</b>	<b>\$66,690</b>	<b>\$44,895</b>	<b>\$90,906</b>	<b>\$80,900</b>	<b>(\$10,006)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$328,322	\$192,091	\$146,173	\$182,907	\$185,464	\$2,557
Materials and Supplies	\$55,224	\$42,866	\$29,446	\$60,174	\$51,870	(\$8,304)
Contracted Services	\$141,341	\$171,351	\$100,371	\$234,300	\$231,600	(\$2,700)
Utilities	\$3,338	\$5,177	\$2,866	\$4,317	\$4,385	\$68
Debt/Capital Financing	\$150,972	\$0	\$2,664	\$0	\$50,000	\$50,000
One Time Projects	\$17,077	\$0	\$0	\$11,400	\$6,000	(\$5,400)
<b>Total Expenditures</b>	<b>\$696,274</b>	<b>\$411,485</b>	<b>\$281,520</b>	<b>\$493,098</b>	<b>\$529,319</b>	<b>\$36,221</b>

# GRANTS TO OTHER ORGANIZATIONS & MACKENZIE LIBRARY BOARD

## GRANTS TO OTHER ORGANIZATIONS

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

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

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

## MACKENZIE LIBRARY BOARD

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



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

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

### Recreation Boards Proposed Budget

	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
RECREATION BOARDS	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
Reserve Draws	\$0	\$3,933	\$0	\$25,877	\$0	(\$25,877)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$3,933</b>	<b>\$0</b>	<b>\$25,877</b>	<b>\$0</b>	<b>(\$25,877)</b>
<b>Expenditures:</b>						
Materials and Supplies	\$2,017	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$0	\$0	\$0	\$4,600	\$4,600	\$0
Utilities	\$0	\$0	\$0	\$0	\$0	\$0
Debt/Capital Financing	\$52,448	\$145,950	\$113,624	\$145,892	\$145,892	(\$0)
Grants	\$897,713	\$1,024,408	\$880,619	\$1,040,610	\$1,043,310	\$2,700
One Time Projects	\$6,696	\$5,292	\$19,542	\$25,877	\$0	(\$25,877)
<b>Total Expenditures</b>	<b>\$958,874</b>	<b>\$1,175,650</b>	<b>\$1,013,785</b>	<b>\$1,216,979</b>	<b>\$1,193,802</b>	<b>(\$23,177)</b>

### Family & Community Support Services & Not for Profit Groups Proposed Budget

Family and Community Support Services & All Not for Profit Groups	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
Grants	\$298,682	\$234,147	\$234,147	\$298,682	\$298,682	\$0
Other Revenue	(\$2,000)	(\$1,500)	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$55,891	\$0	(\$55,891)
<b>Total Revenues</b>	<b>\$296,682</b>	<b>\$232,647</b>	<b>\$234,147</b>	<b>\$354,573</b>	<b>\$298,682</b>	<b>(\$55,891)</b>
<b>Expenditures:</b>						
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$1,635	\$163	\$643	\$7,100	\$2,100	(\$5,000)
Grants	\$790,414	\$815,750	\$829,308	\$973,549	\$926,561	(\$46,988)
Debt/Capital Financing	\$0	\$0	\$0	\$0	\$20,000	\$20,000
<b>Total Expenditures</b>	<b>\$792,049</b>	<b>\$815,913</b>	<b>\$829,950</b>	<b>\$980,649</b>	<b>\$948,661</b>	<b>(\$31,988)</b>

### Mackenzie Library Board Proposed Budget

Library	2017 Actual	2018 Actual	2019 YTD	2019	2020	\$ Variance
	Total	Total	Actual	Budget	Budget	2019/20
<b>Revenues:</b>						
Reserve Draws	\$0	\$4,200	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
Contracted Services	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0
Grants	\$239,491	\$245,750	\$0	\$262,895	\$262,895	\$0
<b>Total Expenditures</b>	<b>\$239,491</b>	<b>\$248,250</b>	<b>\$0</b>	<b>\$265,395</b>	<b>\$265,395</b>	<b>\$0</b>

# CAPITAL BUDGET

## INTRODUCTION

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

## OVERVIEW OF CAPITAL BUDGET PREPARATION

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

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

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

## CAPITAL BUDGET INPUTS

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



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

## PRESENTATION OF THE CAPITAL BUDGET AND FORECAST

The 2020 will be presented to Council during the budget deliberations. The 5-year plan will be considered by Council over the next few months.

### Exhibit 7 – 2019 Carry Forward Projects

*To be included following Council review on November 26, 2019.*

### Exhibit 8 – 2020 Capital Projects

*To be included following Council review on November 26, 2019.*



# DEBIT OUTSTANDING

## CURRENT DEBT OUTSTANDING

The total current debt outstanding for the Mackenzie County forecasted as at December 31, 2019 is \$11,009,406. Payments for the next 5 fiscal years and thereafter are as follows:

Year	Principal	Interest	Total
2020	\$1,538,281	\$514,016	\$2,052,297
2021	\$1,361,746	\$471,783	\$1,833,529
2022	\$1,141,345	\$411,034	\$1,552,379
2023	\$965,591	\$432,994	\$1,398,585
2024	\$994,733	\$319,774	\$1,314,507

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

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

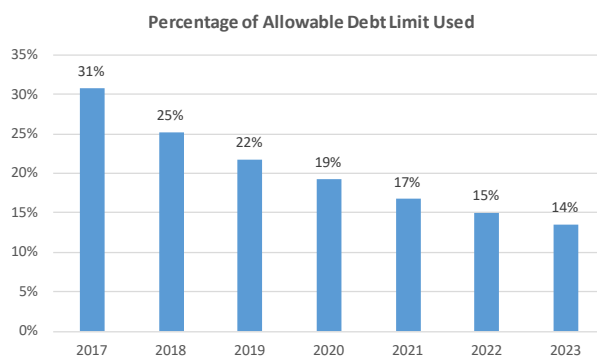
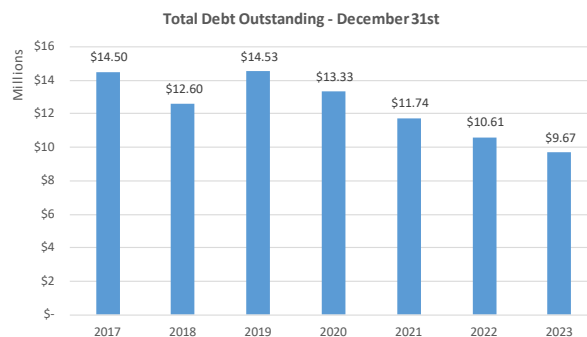
Details	Dec 31, 2019 Outstanding
FV Corporate Offices: Due 2020, 3.377%	\$86,796
Rural Water Line: Due 2021, 3.564%	\$378,068
La Crete Sewer Lift Station: Due 2030, 4.124%	\$141,430
Highway #88 Connector: Due 2031, 2.942%	\$1,428,189
Highway #88 Connector: Due 2033, 3.623%	\$8,020,167
FV Arena Ice Plant: Due 2022, 1.471%	\$157,839
Range Road 180: Due 2022, 1.471%	\$198,572
Township Road 1020: Due 2022, 1.471%	\$254,580
LC Arena Dressing Room/Lobby: Due 2022, 2.270%	\$254,580
Zama Tower Road Sewer: Due 2027, 4.501%	\$89,185
<b>Total Current Debt Outstanding:</b>	<b>\$11,009,406</b>

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

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

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

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



# GLOSSARY

## **Accounting Principles**

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

## **Accrual Accounting**

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

## **Allowance**

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

## **Approved Budget**

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

## **Assessment**

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

## **Assets**

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

## **Base Budget**

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

## **Budget**

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and

expenditures for the provision of various municipal programs and services, approved by Council.

## **Budget Document**

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

## **Budget Message**

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

## **Budget Principles**

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

## **Capital Budget**

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

## **Capital Projects**

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

## **Current Taxes**

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

## **Debenture Debt**

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

## **Debt Limit**

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

**Deficit**

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

**Department**

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

**Estimated Revenue**

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

**Expenditure**

Acquired goods and services.

**External Boards**

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

**Fiscal Policy**

Actions adopted to achieve a financial outcome.

**Fiscal Year**

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

**Full Time Equivalent Position (FTE)**

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

**Fund**

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

**Fund Balance**

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

**Generally Accepted Accounting Principles (GAAP)**

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

**Grant**

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

**Inflation**

A rise in price levels caused by economic activity.

**Infrastructure**

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

**Investment Income**

Interest and dividend income received from investments and cash balances.

**Long Term Debt**

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

**Net-Tax Levy (Impact)**

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

**Object Code**

A revenue or expenditure category used consistently across the municipality to provide more detailed

analysis and reporting of revenues and/or expenditures. For example, grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

**Offsite Levy**

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

**One-Time Project**

A plan of proposed one-time projects that do not meet the definition of an asset and are anticipated to be completed during the current year. Included within the operating budget.

**Operating (Current) Budget**

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

**Payments in Lieu of Taxes (PIL's)**

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

**Program**

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

**Public Sector Accounting Board (PSAB)**

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

**Surplus**

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

**Reserves**

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

**Reserve Fund**

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

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

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

**Revenue**

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

**Tax Levy**

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

**Tax Rate**

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

**User Fees**

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



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>November 26, 2019</b>
<b>Presented By:</b>	<b>Jennifer Batt, Interim Director of Finance</b>
<b>Title:</b>	<b>Mackenzie Wellness Centre Project</b>

**BACKGROUND / PROPOSAL:**

Over the past couple of years, the Mackenzie Aquatic Society has made several presentations to Council requesting assistance in building the Mackenzie Wellness Centre.

As this project would be a benefit to the County, to assist in funding this project Council requested that administration apply for an Investing in Canada Infrastructure Program (ICIP) grant which if approved provides Federal & Provincial funding. As part of this funding, the Provincial portion of the project would be funded by way of CFEP grant, and MSI if approved.

Administration originally applied for this grant, under the guise of receiving 50% Federal funding. Upon learning the County was required to use MSI funding for the Provincial portion, Council passed a motion to withdraw the application at that time.

Administration did withdraw the Provincial application, but not the Federal portion.

Council did also pass a motion to fund the County portion by Borrowing Bylaw in the amount of \$5M; however under the program guidelines, the Provincial portion of using either CFEP or MSI grants for their funding portion would still apply.

The Mackenzie Aquatic Society made a presentation to Council on October 23rd where they presented a capital expenditure cost to build the Mackenzie Wellness Center in the amount of \$25,700,000.

If the project is submitted at the full anticipated costs of \$25.7M then the funding below would be required:

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

<b>Source</b>	<b>Amount</b>
ICIP Federal (40%)	\$10,280,000
ICIP Provincial (33.3%)	\$8,566,581
Mackenzie County/Other Sources	\$6,853,419
<b>TOTAL</b>	<b>\$25,700,000</b>

If approved, Council would have to allocate future years MSI to fund this project.

The ICIP grant will reopen in spring 2020 and administration is requesting guidance on how Council would like to proceed.

**OPTIONS & BENEFITS:**

**COSTS & SOURCE OF FUNDING:**

**SUSTAINABILITY PLAN:**

**COMMUNICATION/PUBLIC PARTICIPATION:**

**POLICY REFERENCES:**

**RECOMMENDED ACTION:**

- Simple Majority
  Requires 2/3
  Requires Unanimous

That administration apply for the Investing in Canada Infrastructure Program grant for the Mackenzie Wellness Centre project.

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_