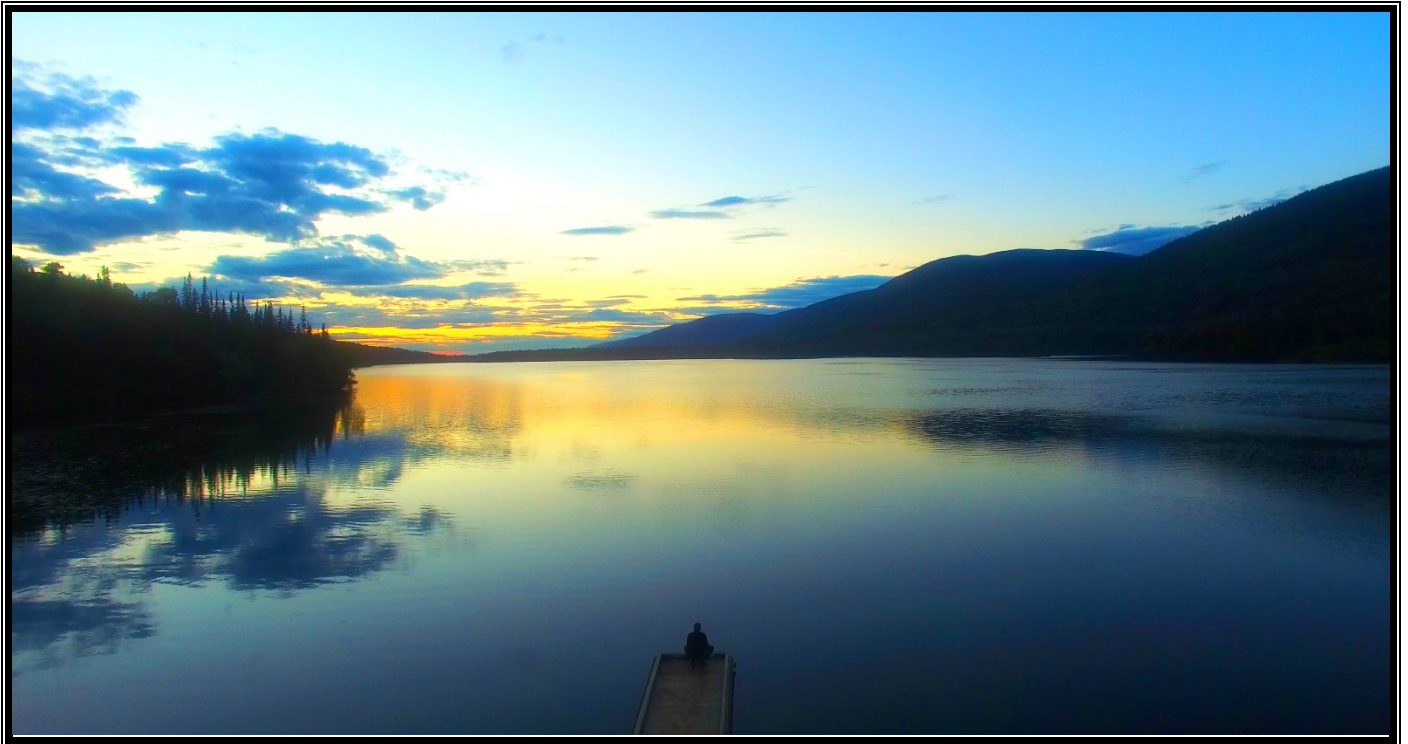




# **2020 PROVISIONAL OPERATING AND CAPITAL BUDGETS**



SPECIAL MEETING  
MONDAY, JANUARY 27, 2020  
6:00PM



## TABLE OF CONTENTS

REVENUE	
Operating	2
EXPENSES	
General Government	5
Fiscal Services	8
Fire Department	10
Protective Services	12
Public Works	15
Recreation Services	18
Water	21
Sewer	24
CAPITAL	
Request Summary	27
General Government	29
Protective Services	30
Public Works	31
Recreation Services	33
Water	35
Sewer	36
APPENDIX A	
Provisional Budget Comparison	37



## REVENUES 2020

The overall 2020 operating revenue budget is \$13,969,108, an increase of \$1,376,103 from the 2019 amended budget of \$12,592,978. The presented amended budget does not include the one-time funding of 4,727,000 that we received in March 2019.

Reasons of note for the change in budget include:

Proposed increase in property tax revenue as follows:

DESCRIPTION	TAX % INCREASE	INCREASE IN TAX REVENUE
RESIDENTIAL	7.5%	\$110,073
UTILITY	1.5%	\$13,010
MAJOR INDUSTRY	1.5%	\$40,102
LIGHT INDUSTRY	2.5%	\$5,734
BUSINESS	7.5%	\$28,094
<b>TOTAL</b>		<b>\$197,013</b>

Overall property tax increase of approximately 3.6%

Increase in Taxations, 1% Utility and Grants in Lieu:

Reflect the proposed property tax increase of 3.6%. Estimated 1% utility and grants in lieu of taxes revenue from BC Hydro increased.

Decrease in Sales of Service:

Reflect more accurate representation of anticipated revenues.

Decrease in Recreation Services:

Reflect a more accurate representation of anticipated revenues.

Increase in Revenue from own sources:

Majority of the increase is due to grant funding from Forest Enhancement of BC and UBCM for fuel mitigation work in John Dahl Park and along Hwy 39.

Decrease in Unconditional Grants:

Reduction in applied grants from Northern Development Initiative Trust.

Decrease in Conditional Grants:

UBCM grants for Emergency Management have either not been approved or not yet open for application in 2020.



## OPERATING REVENUE 2020 BUDGET

### REVENUE

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
TAXATION, 1% UTILITY AND GRANTS IN LIEU	\$7,983,498	\$8,263,675	\$280,177
SALES OF SERVICE	\$436,600	\$417,360	\$(19,240)
RECREATION SERVICES	\$576,950	\$311,250	\$(265,700)
REVENUE FROM OWN SOURCES	\$1,190,501	\$2,456,144	\$1,265,643
UNCONDITIONAL GRANTS	\$681,200	\$649,438	\$(31,762)
CONDITIONAL GRANTS	\$308,229	\$258,229	\$(50,000)
NFA SURPLUS	\$1,416,000	\$1,416,000	\$0
<b>TOTAL REVENUE</b>	<b>\$12,592,978</b>	<b>\$13,772,096</b>	<b>\$1,179,118</b>

### DEFINITIONS


**TAXATION, 1% UTILITY AND GRANTS IN LIEU:** Tax revenue is on assessed land and improvements. 1% utility taxes are based on revenues earned by Fortis BC, Telus and BC Hydro. Grants in Lieu are for federal and provincial owned properties.

**SALES OF SERVICE:** Includes custom works requests completed by Public Works, fire department training, garbage collection, and cemetery plot sales.

**RECREATION SERVICES:** Revenue from membership and programs sales, facility and miscellaneous rentals.

**REVENUE FROM OWN SOURCES:** Revenues from building permits, animal and business licenses, tickets, and RV park. Also receive revenue from lease agreements at the airport, Court house and RCMP detachment. Receive franchise fees from Fortis BC based on the previous year revenue within our municipality. Other revenue includes interest on investments, penalties on outstanding property taxes, miscellaneous revenue, and grant funding for operational projects.

**UNCONDITIONAL GRANTS:** Funds received from the Provincial Government and the Regional District, that can be used for municipal operations or projects that do not require reporting or a contract. Also includes funding from Northern Development Initiative Trust.



CONDITIONAL GRANTS: Funds received from the Provincial Government that are part of a contract and have specific requirements.

NFA SURPLUS: Covers the cost of depreciation on the District's fixed assets (not including water and sewer).



## **GENERAL GOVERNMENT 2020**

The General Government budget includes Council, Administration, Economic Development, Finance and Common Services expenses. Grants to the Library, Chamber of Commerce and other groups are incorporated into this section.

The 2020 budget is \$2,933,818, an increase of \$257,788 from the 2019 budget of \$2,676,030.

Changes in the budget include:

### Increase in Administration:

Administration wages and benefits were increased to include the addition of a Human Resources Manager and a full time Executive Assistant/Legislative Clerk. The Executive Assistant/Legislative Clerk position was only budgeted for 6 months in 2019.

In late December of 2019, the District of Mackenzie received funds from the Ministry of Forests, Lands, and Natural Resource Operations and Rural Development to provide short-term funding for Interior BC communities impacted by permanent or indefinite mill closure or shift reduction. A portion of the funding was carried over to be expensed during early 2020.

### Increase in Economic Development:

The costs of the operational projects not completed in 2019 are carried over to 2020. These carry over projects are funded by prior year surplus and have no impact on current year property tax increase.

### Decrease in Finance:

Reduction in wages and benefits, as well as contracted services, to reflect actual costs.

### Decrease in Common Services/Computer/Maintenance

Reduction in maintenance, insurance, and appraisal costs.



## GENERAL GOVERNMENT 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
COUNCIL	\$200,893	\$205,117	\$4,224
GRANTS & CHAMBER OF COMMERCE	\$207,050	\$207,800	\$750
ADMINISTRATION	\$610,138	\$813,181	\$203,043
FINANCE	\$690,627	\$626,402	\$(64,225)
COMMON SERVICES/COMPUTER/MTCE	\$390,181	\$345,270	\$(44,911)
ECONOMIC DEVELOPMENT	\$334,260	\$493,167	\$158,908
ALLOCATION TO WATER/SEWER	\$(84,000)	\$(84,000)	\$0
DEPRECIATION	\$48,000	\$48,000	\$0
MACKENZIE PUBLIC LIBRARY	\$278,881	\$278,881	\$0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$2,676,030</b>	<b>\$2,933,818</b>	<b>\$257,788</b>

### DEFINITIONS

**COUNCIL:** Council wages, memberships and dues, advertising, training, travel and convention expenses.

**GRANTS & CHAMBER OF COMMERCE:** Cash grants paid to non-profit organizations and financial assistance for other organizations throughout the year. Grant provided to the Chamber of Commerce for the annual operation of the local office and caboose at the junction.

**ADMINISTRATION:** Expenses related to department operations including wages and benefits, dues and memberships, travel and seminars, and legal fees.

**FINANCE:** Expenses related to department operations including wages and benefits, dues and memberships, travel and seminars, and audit fees.

**COMMON SERVICES/COMPUTER/MTCE:** Expenses that impact the municipal office including advertising, insurance, office stationery, and bank fees. Computer costs include annual fees for financial and computer software, as well as technology hardware. Maintenance costs cover expenses to maintain the municipal office, doctor's residence and dental building.

**ECONOMIC DEVELOPMENT:** Expenses required to operate the department including wages and benefits, advertising, marketing, operational projects and grant writing.

**ALLOCATION TO WATER/SEWER:** Administrative expenses transferred to water and sewer budgets.

**DEPRECIATION:** Annual reduction of the value of general government fixed assets.

**LIBRARY:** Annual grant provided to help supplement operating costs.





## **FISCAL SERVICES 2020**

Fiscal Services include payments for debts and loans, transfer of funds to reserves, funding for capital projects, and transfer to surplus.

The 2020 budget is \$1,229,928, an increase of \$25,576 from the 2019 budget of \$1,204,352.

Changes in the budget include:

Decrease in Debt and Taxes Interest:

The 2019 capital purchase of the Sport Utility Vehicle funded through internal borrowing was cancelled, so the loan payment was reduced.

Decrease in Transfer to Reserves:

Interest on investments reduced from capital projects funded by reserves and the Northern Capital and Planning Grant.

Increase in Transfer General Capital:

Increase in 2020 capital projects financed by operational funds.



## FISCAL SERVICES 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
FISCAL EXPENSES	\$373,700	\$362,600	\$(11,100)
LAND USE PLANNING/DEVELOPMENT	\$1,000	\$1,000	\$0
TRANSFER TO RESERVES	\$506,729	\$454,678	\$(52,051)
TRANSFER TO GENERAL CAPITAL	\$322,923	\$411,650	\$88,727
TRANSFER TO SURPLUS	\$0	\$0	\$0
<b>TOTAL FISCAL SERVICES</b>	<b>\$1,204,352</b>	<b>\$1,229,928</b>	<b>\$25,576</b>

### DEFINITIONS

**FISCAL EXPENSES:** Repayment of principal and interest on internal borrowing, interest on prepayment of property taxes and bad debt expense.

**LAND USE PLANNING AND DEVELOPMENT:** Money available for planning and engineering of land within the municipal boundaries.

**TRANSFER TO RESERVES:** Reserves are set up to put aside money from the current year's operations to finance future period capital expenditures.

**TRANSFER TO GENERAL CAPITAL:** Money from current year's operations to finance current year capital expenditures.

**TRANSFER TO SURPLUS:** Additional funds moved to surplus.



## **FIRE DEPARTMENT 2020**

The Fire Department consists of one paid Fire Chief, Deputy Fire Chief and thirty-six volunteers when it is at full complement. The volunteers consist of two Assistant Chiefs, a Training Officer, an Assistant Training Officer and two companies. Each company has a Captain, Lieutenant, Engineer and up to ten Firefighters and Junior Firefighters.

The Department provides fire protection within the District boundaries and vehicle extrication service for the main highway and secondary roads over approximately 10,000 square kilometers.

Although the Mackenzie Fire Department is lower in the number of members it previously held, these members have, in part due to the additional training they have received, retained the standard of service that they provide to the community, and hold the skills to deal with any incident that may occur in the District of Mackenzie.

The 2020 budget is \$553,094, an increase of \$7,094 from the 2019 budget of \$546,000.

Changes in the budget include:

Increase in Administration and General:

Increase related to wages and benefits actual costs, as well as miscellaneous expenses.



## FIRE DEPARTMENT 2020 BUDGET

### EXPENSES:

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
ADMINISTRATION AND GENERAL	\$375,970	\$383,064	\$7,094
VOLUNTEER FORCE	\$110,880	\$110,880	\$0
EQUIPMENT AND ALARM SYSTEM	\$59,150	\$59,150	\$0
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$546,000</b>	<b>\$553,094</b>	<b>\$7,094</b>

### DEFINITIONS:

**ADMINISTRATION AND GENERAL:** Fire Chief and Deputy wages and benefits, costs for uniforms, subscriptions and membership dues. Includes the annual banquet, training and travel expenses, office supplies and costs for fire prevention and seminars at local schools.

**VOLUNTEER FORCE:** Costs associated with the volunteer members of the Fire Department including the attendance of volunteers at fires and practices, and the stipend for standby officers on weekend and holidays. It also encompasses training expenses, medical expenses and gear for new firefighters.

**EQUIPMENT AND ALARM SYSTEM:** Answering service for the alarm system, the radio equipment maintenance and license fee, as well as miscellaneous equipment. Includes the fuel, oil, insurance, labor, and inspection costs for all the fire and rescue vehicles.



## **PROTECTIVE SERVICES 2020**

Protective Services includes the departments of the District that provide services to ensure the safety and security of persons and property. This can include building inspections, bylaw services, victim assistance, and emergency services building.

The 2020 budget is \$1,927,586, an increase of \$1,031,960 from the 2019 budget of \$895,626.

Changes in the budget include:

Increase in Fuel Mitigation:

The District of Mackenzie, in partnership with the McLeod Lake Community Forest, received a grant in the amount of \$1,000,000 for fuel mitigation along Hwy 39. A portion of the work was completed in 2019, with the remaining balance of \$925,000 to be completed in 2020. Fuel mitigation through John Dahl Park, previously recorded as a capital project was moved to the 2020 operational budget as it has no impact on fixed assets.

Increase in Bylaw Services:

Increase in wages and benefits, along with additional costs for training.

Decrease in Emergency Management:

Project expenses that received funding from UBCM in 2019, that have not been approved or applied for in 2020.

Decrease in Victim Assistance Program:

Reduction in expense to properly reflect actuals.



## PROTECTIVE SERVICES 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
FUEL MITIGATION	\$75,000	\$1,121,450	\$1,046,450
INDUSTRIAL AREA FIRE SYSTEM	\$21,765	\$24,377	\$2,612
BUILDING INSPECTIONS	\$158,352	\$158,352	\$0
BYLAW SERVICES	\$265,140	\$298,540	\$33,400
EMERGENCY MANAGEMENT	\$57,700	\$7,700	\$(50,000)
EMERGENCY SERVICES BLDG	\$31,078	\$31,078	\$0
RCMP/COURT BLDG. MAINTENANCE	\$89,108	\$95,703	\$6,595
VANDALISM	\$3,415	\$3,415	\$0
VICTIM ASSISTANCE PROGRAM	\$50,068	\$42,971	\$(7,097)
DEPRECIATION	\$144,000	\$144,000	\$0
<b>TOTAL PROTECTIVE SERVICES</b>	<b>\$895,626</b>	<b>\$1,927,586</b>	<b>\$1,031,960</b>

### DEFINITIONS


**FUEL MITIGATION:** Expenses related to fuel mitigation projects along Hwy 39 and John Dahl Park.

**INDUSTRIAL AREA FIRE SYSTEM:** Expenses for the operation and maintenance of the industrial area fire system and supply pond at the airport.

**BUILDING INSPECTIONS:** Expenses related to department operations including wages and benefits, dues and memberships, travel and seminars, and legal fees.

**BYLAW SERVICES:** Expenses related to department operations including wages and benefits, vehicle, training and travel, bylaw supplies, as well as miscellaneous expenses. Bylaw building maintenance is also included.

**EMERGENCY MANAGEMENT:** Expenses related to the Emergency Management program, including training and travel, materials and supplies, and funded project expenses.



**EMERGENCY SERVICES BUILDING:** Expenses of the Fire Department building that include natural gas, hydro, janitorial services and all wages and benefits and supplies related to the maintenance of the building and grounds.

**RCMP/COURT BUILDING MAINTENANCE:** Expenses related to maintenance on the building that is recovered through lease agreements.

**VANDALISM:** Expenses related to clean up costs for vandalism in the community.

**DEPRECIATION:** Annual reduction of the value of protective services fixed assets.



## **PUBLIC WORKS**

Public Works maintains the four buildings at the Public Works yard, the Municipal Office, the Emergency Services building, Dental Office, Justice building (which houses the RCMP and Provincial agencies), the Chamber of Commerce building and the Tourist Information Caboose at the Junction.

Public Works performs repairs to paved and gravel roads, curb, gutter and sidewalks, catch basins, storm sewers, ditch cleaning and grass cutting on roads to the industrial area.

The District of Mackenzie has a registered airport and a 5,000-foot lighted runway with navigational aids – a NDB (Non-Directional Beacon) which is decertified but operational, which is maintained by NAV Canada. The District has a Global Positioning System (GPS) approach and is also considering a GPS departure. The Airport is governed by Transport Canada's Aerodrome standards and require periodic inspections.

The parks crew maintains all grass cutting on boulevards, parks and five ball fields and various flower beds. They also maintain Gantahaz Lake, First and Second Beach, and the grounds at the tourist information site. The parks crew is responsible for cleaning the RV park washrooms and grounds.

The 2020 budget is \$3,253,097, a decrease of \$52,781 from the 2019 budget of \$3,305,878.

Changes in the budget include:

Increase in Transportation Services:

Reflect the increase in materials and supplies for sidewalks and curbs, as well as the increase in contracted services for the airport.

Decrease in Garbage Collection:

Wages and benefits reduced due to the new residential automated garbage truck requiring only one employee.

Decrease in Public Health:

Reduction for the dental building maintenance due to the building not being occupied.





## PUBLIC WORKS 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
ADMINISTRATION	\$607,841	\$609,259	\$1,418
STREETS AND ROADS	\$873,728	\$883,640	\$9,912
TRAFFIC AND STREET LIGHTING	\$168,899	\$170,363	\$1,464
616 AREA	\$34,523	\$32,323	\$(2,200)
AIRPORT MAINTENANCE	\$116,782	\$144,021	\$27,239
GENERAL EQUIPMENT	\$25,780	\$15,450	\$(10,330)
ENVIRONMENT & PUBLIC HEALTH	\$461,620	\$378,736	\$(82,884)
BEACHES AND PARKS	\$308,705	\$311,305	\$2,600
DEPRECIATION	\$708,000	\$708,000	\$0
<b>TOTAL PUBLIC WORKS</b>	<b>\$3,305,878</b>	<b>\$3,253,097</b>	<b>\$(52,781)</b>

### DEFINITIONS


**ADMINISTRATION:** Expenses related to department operations including wages and benefits, safety program expenses, custom works, as well as building and shop maintenance.

**STREETS AND ROADS:** Services provided to plow, sand and sweep streets, boulevard cleaning, patch and crack filling, grading of gravel roads, repairs to curbs and cleaning of ditches and catch basins.

**TRAFFIC AND STREET LIGHTING:** Expenses related to cross walk painting, street lighting, and materials for traffic and street signs.

**616 AREA:** This area is the parking lot from in front of Mackenzie Counselling to the Town Centre Mall. The expenses are related to snow removal, maintenance, and street lighting performed by the District. 40% of the amounts expensed by the District are recovered from the merchants in the complex on the next year's tax notice.

**AIRPORT MAINTENANCE:** Maintenance of the grounds, including grass cutting and removing brush and shrubs from around the runway are typical expenses. Other



expenses include runway snow removal and repairs, and maintenance of the electrical systems. The Airport has an onsite contractor to provide information services.

**GENERAL EQUIPMENT:** Expenses related to fuel, oil and supplies for small machinery.

**ENVIRONMENTAL AND PUBLIC HEALTH:** Services including garbage collection, mosquito control and maintenance related to the cemetery and dental building.

**BEACHES AND PARKS:** Expenses for work done at the beaches and all community parks, including RV park maintenance.

**DEPRECIATION:** Annual reduction of the value of public works and public health fixed assets.



## RECREATION SERVICES

Recreation Services is responsible for overseeing the operation and programming of the Recreation Centre, Little Mac Ski Hill, John Dahl Regional Park, the Ernie Bodin Community Centre, local tennis courts, skate park and the neighborhood parks located throughout Mackenzie. Recreation Services also provides recommendations to the Public Works department regarding repairs and/or maintenance of the various soccer/ball fields and the public beach areas at Morfee Lake.

Recreation Services also liaises with the local community groups and assists these groups where appropriate in developing, marketing, and delivering their programs. Recreation Services acts as a local resource for the coordination of community events, and wellness and quality of life initiatives.

The 2020 budget is \$3,874,573, a decrease of \$90,520 from the 2019 budget of \$3,965,093.

Changes in the budget include:

Increase in Maintenance:

Costs related to legislative requirements on equipment.

Decrease in Wages and Benefits:

Reduction to reflect the actual costs.



## RECREATION SERVICES 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
PARKS, GROUNDS AND PLAYGROUNDS	\$88,160	\$79,520	(\$8,640)
LITTLE MAC SKI HILL OPERATIONS	\$108,770	\$117,340	\$8,570
SWIMMING POOL	\$801,759	\$772,975	\$(28,784)
ARENA	\$352,050	\$382,560	\$30,510
RECREATION CENTER ADMIN	\$1,090,034	\$1,035,465	(\$54,569)
EBCC OPERATIONS/MAINTENANCE	\$63,484	\$81,098	\$17,616
GENERAL BUILDING SERVICES	\$944,837	\$889,615	\$(55,222)
DEPRECIATION	\$516,000	\$516,000	\$0
<b>TOTAL RECREATION SERVICES</b>	<b>\$3,965,093</b>	<b>\$3,874,573</b>	<b>\$(90,520)</b>

### DEFINITIONS


**PARKS, GROUNDS AND PLAYGROUNDS:** With the installation of the new parks and playgrounds the Recreation Services department will be introducing free programming on a rotating basis. Playground inspection packages are prepared, and maintenance is aligned.

**LITTLE MAC SKI HILL OPERATIONS:** Continue to expand program services at Little Mac Ski Hill, build community partnerships for program planning, and continue work on hill drainage.

**SWIMMING POOL:** Continuously recruiting for new lifeguards and also offering lifesaving courses to train future local lifeguards. Program planning and theme weeks are expanding.

**ARENA:** Operations and maintenance planning will continue as Recreation Services continues to work with local community user groups.

**RECREATION CENTER PROGRAMS AND ADMINISTRATION:** Continue to publish the quarterly Recreation Guides, and expand programs and special events. Training for program staff includes High Five's Principles of Healthy Child Development, Strengthening Children's Mental Health and Via Sport's All Youth Matter: Inclusion



Training. New programs include programs promote physical activity in children including Mini Movers & Shakers, Outdoor Adventures, After School Kid's Club, climbing wall instruction, March break programs, and summer programs. Other programs, such as Kids in the Kitchen and Leaders-in-Training promote life skill development.

ERNIE BODIN COMMUNITY CENTER OPERATIONS AND MAINTENANCE: Continue to work with rental groups for streamlined maintenance requests, which include remedial maintenance work and janitorial services.

GENERAL BUILDING SERVICES: Offer rentals of the community hall and equipment, work with the concession operator and advertise programming.

DEPRECIATION: Annual reduction of the value of recreation services fixed assets.



## **WATER 2020**

The District has three wells and two pump stations, one booster station and a 500,000-gallon reservoir in town.

There are two wells in Gantahaz and a 100,000-gallon reservoir.

There are 174 fire hydrants which are maintained throughout the District.

A non-potable water system is maintained in the industrial section to provide for fire protection.

Residential water rates are proposed at \$338.30 per year and are invoiced annually on the property tax notice.

Changes in the budget include:

Increase in Sales of Service Revenue:

Billing revenue was underbudgeted, adjusted to reflect actuals.

Decrease in Transfer from Prior Year Surplus Revenue:

Reduction to reflect the amount of funding for current year capital expenditures.

Increase in Distribution and Maintenance Expense:

Reflect additional maintenance for fire hydrants in current year.

Increase in Transfer to General Capital Expense:

Capital projects are being funded by operational funds as we await approval of grant funding.



## WATER 2020 BUDGET

### REVENUE

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
SALES OF SERVICE	\$529,633	\$605,000	\$75,367
RETURN ON INVESTMENTS	\$10,000	\$10,000	\$0
TRANSFER PRIOR YEARS SURPLUS	\$117,566	\$66,000	\$(51,566)
TRANSFER FROM NFA SURPLUS	\$60,000	\$60,000	\$0
<b>TOTAL WATER REVENUE</b>	<b>\$717,199</b>	<b>\$741,000</b>	<b>\$23,801</b>

### DEFINITIONS

SALES OF SERVICE: Water user billings to commercial and residential customers. Also includes any custom work and water turn on/off requests.

RETURN ON INVESTMENTS: The interest earned on the water fund balance.

TRANSFER PRIOR YEARS SURPLUS: Value of previous year capital projects not completed along with funding for new projects.

TRANSFER FROM NFA SURPLUS: Cover the cost of annual depreciation.



## WATER 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
ADMINISTRATION	\$125,128	\$125,128	\$0
SOURCE SUPPLY	\$1,750	\$1,750	\$0
PUMP STATIONS	\$125,001	\$126,131	\$1,130
DISTRIBUTION & MAINTENANCE	\$230,660	\$236,435	\$5,775
GANTHAZ WATER SYSTEM	\$23,402	\$21,556	\$(1,846)
TRANSFER TO GENERAL CAPITAL	\$151,258	\$170,000	\$18,742
DEPRECIATION	\$60,000	\$60,000	\$0
<b>TOTAL WATER EXPENSES</b>	<b>\$717,199</b>	<b>\$741,000</b>	<b>\$23,801</b>

### DEFINITIONS

**ADMINISTRATION:** Expenses for any custom work requests, meter reading, wages and benefits for general water supply administration, training and vehicle costs.

**SOURCE SUPPLY:** Insurance and Provincial Government fees for health and operating permits.

**PUMP STATIONS:** Repairs and maintenance for the pump and booster stations. Approximately 41% of these costs are hydro expenses for running the pumps.

**DISTRIBUTION AND MAINTENANCE:** Repairs and maintenance of all water mains and pressure reducing stations.

**GANTHAZ WATER SYSTEM:** Maintenance, repair and hydro for the Gantahaz well and hydrants.

**TRANSFER TO GENERAL CAPITAL:** Funds from current year's operations to finance current year capital expenditures.

**DEPRECIATION:** Annual reduction of the value of water fixed assets.





## SEWER 2020

The Sewer Department maintains all sewer main and manhole repairs, two lift stations and a sewer lagoon. The lagoon consists of a complete mix aeration tank, two settling ponds, and a wetland. As well on the lagoon site there are septage handling ponds that are used for septic tank trucks and the sludge from our existing ponds. To accommodate this excess runoff in the spring which the flows through the sanitary sewer system, causing the District to exceed our outflow permits, there is a storm sewer detention pond.

Residential sewer rates are proposed at \$215.68 per year, which are invoiced annually on the property tax notice.

Changes in the budget include:

Increase in Sales of Service Revenue:

Billing revenue was underbudgeted, adjusted to reflect actuals.

Increase in Sanitary Sewer Operations Expense:

Reflect additional maintenance for lagoon in current year.

Increase in Transfer to General Capital Expense:

Reflect capital projects in current year financed through operational funds.



## SEWER 2020 BUDGET

### REVENUE

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
SALES OF SERVICE	\$353,128	\$426,673	\$73,545
TRANSFER PRIOR YEARS SURPLUS	\$0	\$0	\$0
TRANSFER FROM NFA SURPLUS	\$146,400	\$146,400	\$0
<b>TOTAL SEWER REVENUE</b>	<b>\$499,528</b>	<b>\$573,073</b>	<b>\$73,545</b>

### DEFINITIONS

SALES OF SERVICE: Sewer user billings to commercial and residential customers. Includes any custom work requests and portable toilet rentals.

TRANSFER PRIOR YEARS SURPLUS: Value of previous year capital projects not completed along with funding for new projects.

TRANSFER FROM NFA SURPLUS: Cover the cost of annual depreciation.



## SEWER 2020 BUDGET

### EXPENSES

DESCRIPTION	2019 BUDGET	2020 BUDGET	CHANGE 19 to 20
ADMINISTRATION	\$113,223	\$114,423	\$1,200
COLLECTION SYSTEM	\$66,634	\$66,634	\$0
SANITARY SEWER OPERATIONS	\$112,189	\$120,490	\$8,301
TRANSFER TO GENERAL CAPITAL	\$0	\$70,000	\$70,000
DEPRECIATION	\$146,400	\$146,400	\$0
TRANSFER TO SURPLUS	\$61,082	\$55,125	\$(5,957)
<b>TOTAL SEWER EXPENSES</b>	<b>\$499,528</b>	<b>\$573,072</b>	<b>\$73,545</b>

### DEFINITIONS

**ADMINISTRATION:** Expenses for any custom work done, training, wages and benefits for general sewer output administration including vehicle costs and training.

**COLLECTION SYSTEM:** Includes main repair and flushing, and lift station repair and maintenance.

**SANITARY SEWER OPERATIONS:** Costs associated with the operation and maintenance of lagoons and wetlands, and daily inspections of the sewer system.

**TRANSFER TO GENERAL CAPITAL:** Money from current year's operations to finance current year capital expenditures.

**DEPRECIATION:** Annual reduction of the value of sewer fixed assets.

**TRANSFER TO SURPLUS:** Additional funds moved to surplus.



## 2020 CAPITAL REQUESTS SUMMARY

DESCRIPTION	TOTAL REQUEST (\$'S)
<b>GENERAL GOVERNMENT</b>	
Municipal Hall Refresh	76,500
<b>TOTAL GENERAL GOVERNMENT</b>	<b>76,500</b>
<b>PROTECTIVE SERVICES</b>	
One Ton Station Truck (carry over)	100,000
New Fire Hall	6,500,000
Air Bag System	15,000
Fire Hose and Equipment Washer	26,250
<b>TOTAL PROTECTIVE SERVICES</b>	<b>6,641,250</b>
<b>PUBLIC WORKS</b>	
RCMP Stairs (carry over)	31,210
Airport Terminal/Fuel System (carry over)	928,123
Plow Truck (carry over)	350,000
Road Paving	500,000
RV Park/Cicada Upgrades	340,000
Kubota Mower	32,000
Half Ton Truck – Replace Unit #17	55,200
Half Ton Truck – Replace Unit #21	55,200
RCMP HVAC	60,300
JIB Crane	25,000
Non-Service Campground Phase III	30,000
<b>TOTAL PUBLIC WORKS</b>	<b>2,407,033</b>

<b>RECREATION SERVICES</b>	
Rec Centre Phase II (carry over)	97,291
Little Mac Drainage (carry over)	75,500
Trail Route Signage (carry over)	45,000
Bike Park Trails (carry over)	100,000
Little Mac Signage/Staging (carry over)	65,000
Ski Hill Terrain Park Repairs (carry over)	17,494
Roof Top Heating/LED Upgrades (carry over)	150,000
Accessible Playground Upgrade (carry over)	91,246
Building Connector Trails	40,000
Recreation Roof Replacement	100,000
Ski Hill Lift Component Replacement	45,000
Furnace Replacement	45,000
<b>TOTAL RECREATION SERVICES</b>	<b>871,531</b>
<b>TOTAL GENERAL FUNDS</b>	<b>9,996,314</b>
<b>WATER</b>	
Fire Hydrants Replacement (carry over)	30,000
Fire Protection Well	170,000
<b>TOTAL WATER</b>	<b>200,000</b>
<b>SEWER</b>	
Wastewater System Assessment & Master plan (carry over)	18,304
Lagoon Outfall Chamber	60,000
<b>TOTAL SEWER</b>	<b>78,304</b>
<b>TOTAL WATER AND SEWER</b>	<b>278,304</b>
<b>TOTAL GENERAL CAPITAL REQUESTS</b>	<b>10,274,618</b>



## GENERAL GOVERNMENT

### NEW PROJECTS

- Municipal Hall Refresh

**Cost:** \$76,500

**Description:**

Refresh project includes replacing carpet in 80% of the building, new paint throughout, new plumbing fixtures (including low flush toilets and hands free faucets) along with replacing the fluorescent lights with LED lighting.

**Estimated Future Operational Impact:** Reduction in energy consumption

**TOTAL GENERAL GOVERNMENT:** \$76,500



## PROTECTIVE SERVICES

### CARRY OVER

- One Ton Station Truck **Cost:** \$100,000

### NEW PROJECTS

- New Fire Hall **Cost:** \$6,500,000

**Description:**

Build new Fire Hall to meet current legislative requirements, structural integrity and recommendations from feasibility study.

**Estimated Future Operational Impact:** Based on consulting services, detailed design plans and construction documents.

- Air Bag System **Cost:** \$15,000

**Description:**

Supplement existing air bag system.

**Estimated Future Operational Impact:** None

- Fire Hose and Equipment Washer **Cost:** \$26,250

**Description:**

Replace aging and faulty fire hoses, along with purchasing a new equipment washer for the turn out gear.

**Estimated Future Operational Impact:** None

**TOTAL PROTECTIVE SERVICES:** \$6,641,250



## PUBLIC WORKS

### CARRY OVER PROJECTS

- RCMP Stairs **Cost:** \$31,210
- Airport Terminal/Fuel System **Cost:** \$928,123
- Plow Truck **Cost:** \$350,000

### NEW PROJECTS

- Road Paving **Cost:** \$500,000

**Description:**

600m on the FFI road to Coquiwaldie, as well as various pathways and patch sections around the community.

**Estimated Future Operational Impact:** None

- RV Park/Cicada Upgrades **Cost:** \$340,000

**Description:**

Upgrade hydro connection, upgrade electrical panels, upgrade from 30 amp to 50 amp at each site, and make back spaces larger, install water and sewer on end sites

**Estimated Future Operational Impact:** Increase in energy consumption, but offset with an increase in RV Park revenue

- Kubota Mower **Cost:** \$32,000

**Description:**

Replacement of the Kubota mower with a Zero turn commercial mower

**Estimated Future Operational Impact:** None

- Half Ton Truck – Replace Unit #17 **Cost:** \$55,200

**Description:**

Replace older aged and high mileage truck

**Estimated Future Operational Impact:** None



- Half Ton Truck – Replace Unit #21      **Cost:** \$55,200

**Description:**

Replace older aged and high mileage truck

**Estimated Future Operational Impact:** None

- RCMP HVAC Replacement      **Cost:** \$60,300

**Description:**

Replace 4 gas furnaces and replace and re-locate 4 outdoor condensing units. Update controls, remove old equipment and pour new slab where equipment was located.

**Estimated Future Operational Impact:** Energy emissions will be reduced

- JIB Crane      **Cost:** \$25,000

**Description:**

1 Ton crane installed in the Mechanics shop that will serve both bays.

Installation will be completed in one phase including electrical.

**Estimated Future Operational Impact:** Annual recertification of the crane at an approximate cost of \$1,000

- Non-Service Campground Phase III      **Cost:** \$30,000

**Description:**

Build trail from non-service sites down to First Beach at Morfee Lake.

**Estimated Future Operational Impact:** \$3,000 annually for maintenance

**TOTAL PUBLIC WORKS:** \$2,407,033



## RECREATION SERVICES

### CARRY OVER PROJECTS

- Rec Centre Phase II **Cost:** \$97,291
- Little Mac Drainage **Cost:** \$75,500
- Trail Route Signage **Cost:** \$45,000
- Bike Park Trails **Cost:** \$100,000
- Little Mac Signage/Staging **Cost:** \$65,000
- Ski Hill Terrain Park Repairs **Cost:** \$17,494
- Roof Top Heating/LED Upgrades **Cost:** \$150,000
- Accessible Playground Upgrade **Cost:** \$91,246

### NEW PROJECTS

- Building Connector Trails **Cost:** \$40,000

**Description:**

Building and upgrading bridge and catwalk work on perimeter trail on Morfee Lake as well as John Dahl Park and perimeter trail.

**Estimated Future Operational Impact:** None

- Recreation Roof Replacement **Cost:** \$100,000

**Description:**

The roof requires replacing, and has been planned for 2020. The roof will require an assessment, bid package, and construction all to be completed by October 2020. This is the section of roof between the natatorium and the community hall.

**Estimated Future Operational Impact:** None

- Ski Hill Lift Component Replacement **Cost:** \$45,000

**Description:**

It is time to replace several components based on hours and life expectancy. One tower needs an intense inspection to verify the groundings. A contractor will be required to determine exactly which components need replacement, and create data for our asset management program.

**Estimated Future Operational Impact:** None

- Furnace Replacement

**Cost:** \$45,000

**Description:**

The furnaces that supply heat and air condition to the fitness areas, pool change rooms and pool lobby/hallways is past its life expectancy. The heat exchanger on one unit is now cracked, making the unit unusable.

**Estimated Future Operational Impact:** Reduction in energy consumption

**TOTAL RECREATION SERVICES:** \$871,531



## WATER

### CARRY OVER PROJECTS

- Fire Hydrant Replacement **Cost:** \$30,000

### NEW PROJECTS

- Fire Protection Well **Cost:** \$170,000

**Description:**

Production of a new well to replenish and ensure adequate supply levels for the fire reservoir out in the industrial site. .

**Estimated Future Operational Impact:** Reduction in water hauling fees

**TOTAL WATER:** \$200,000



## SEWER

### CARRY OVER PROJECTS

- Wastewater System Assessment & Master Plan **Cost:** \$18,304

### NEW PROJECTS

- Lagoon Outfall Chamber **Cost:** \$60,000

**Description:**

Replacing the vault from the outfall area that flows from the lagoon into Williston Lake.

**Estimated Future Operational Impact:** None

**TOTAL SEWER PROJECTS:** \$78,304



# APPENDIX A

## Budget Comparison 2020 Provisional Budget to 2019 Amended Budget

DESCRIPTION	2020	2019	2020-2019	% OF BUDGET
	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
<b>GENERAL OPERATING REVENUE</b>				
<b><u>TAXATION</u></b>				
TAXATION	5,584,381	5,584,381	-	0.0%
616 AREA	12,500	12,500	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,469,781	2,386,617	83,163	3.5%
	<b>8,066,662</b>	<b>7,983,498</b>	<b>83,163</b>	<b>1.0%</b>
SALES OF SERVICE	417,360	436,600	(19,240)	(4.4%)
RECREATION AND CULTURE	311,250	576,950	(265,700)	(46.1%)
	<b>728,610</b>	<b>1,013,550</b>	<b>(284,940)</b>	<b>(28.1%)</b>
<b><u>LICENCES AND PERMITS</u></b>				
BUSINESS LICENSE	44,000	44,000	-	0.0%
COMMERCIAL PLATE	-	785	(785)	(100.0%)
BUILDING/PLUMBING PERMIT REVENUE	20,000	20,000	-	0.0%
OTHER PERMITS/APPLICATIONS	1,200	900	300	33.3%
ANIMAL LICENSES	20,150	19,000	1,150	6.1%
	<b>85,350</b>	<b>84,685</b>	<b>665</b>	<b>0.8%</b>
<b><u>OTHER REVENUES</u></b>				
FINES	6,500	4,000	2,500	62.5%
RENTALS	269,000	271,750	(2,750)	(1.0%)
FRANCHISE FEES (FORTIS BC)	110,000	115,366	(5,366)	(4.7%)
RETURN ON INVESTMENTS	356,000	336,500	19,500	5.8%
TAXES PENALTIES AND INTEREST	43,000	42,500	500	1.2%
COMMUNITY FOREST	-	-	-	0.0%
MISCELLANEOUS	1,128,050	122,450	1,005,600	821.2%
CEMETERY CARE	250	250	-	0.0%
TRANSFER FROM NFA SURPLUS	1,416,000	1,416,000	-	0.0%
TRANSFER PREVIOUS YEARS SURPLUS	457,994	213,000	244,994	115.0%
	<b>3,786,794</b>	<b>2,521,816</b>	<b>1,264,978</b>	<b>50.2%</b>
<b><u>GRANTS</u></b>				
PROVINCIAL GRANTS - UNCONDITIONAL	515,000	507,000	8,000	1.6%

## Budget Comparison 2020 Provisional Budget to 2019 Amended Budget

DESCRIPTION	2020	2019	2020-2019	% OF BUDGET
	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
PROVINCIAL GRANTS - CONDITIONAL	46,770	96,770	(50,000)	(51.67%)
FEDERAL GRANTS	211,459	211,459	-	0.0%
REGIONAL DISTRICT GRANTS	5,000	5,000	-	0.0%
OTHER FUNDERS	129,438	169,200	(39,762)	(23.50%)
	<b>907,667</b>	<b>989,429</b>	<b>(81,762)</b>	<b>(8.3%)</b>
<b>TOTAL REVENUE</b>	<b>13,575,082</b>	<b>12,592,978</b>	<b>982,104</b>	<b>7.8%</b>
<b>GENERAL OPERATING EXPENSES</b>				
<b><u>GENERAL GOVERNMENT</u></b>				
COUNCIL	205,117	200,893	4,224	2.1%
GRANTS & CHAMBER OF COMMERCE	207,800	207,050	750	0.4%
ADMINISTRATION	813,181	610,138	203,043	33.3%
FINANCE	626,402	690,627	(64,225)	(9.3%)
COMMON SERVICES/COMPUTER/MTCE	345,270	390,181	(44,911)	(11.5%)
ECONOMIC DEVELOPMENT OFFICER	493,167	334,260	158,908	47.5%
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	48,000	48,000	-	0.0%
	<b>2,654,937</b>	<b>2,397,149</b>	<b>257,788</b>	<b>10.8%</b>
<b><u>PROTECTIVE SERVICE</u></b>				
FIRE DEPARTMENT	553,094	546,000	7,094	1.3%
FUEL MITIGATION	1,121,450	75,000	1,046,450	1395.3%
INDUSTRIAL AREA FIRE SYSTEM	24,377	21,765	2,612	12.0%
BUILDING INSPECTIONS	158,352	158,352	-	0.0%
BYLAW SERVICES	298,540	265,140	33,400	12.6%
MUNICIPAL EMERGENCY PROGRAM	7,700	57,700	(50,000)	(86.7%)
EMERGENCY SERVICES BLDG	31,078	31,078	-	0.0%
RCMP/COURT BLDG. MAINTENANCE	95,703	89,108	6,595	7.4%



## Budget Comparison 2020 Provisional Budget to 2019 Amended Budget

DESCRIPTION	2020	2019	2020-2019	% OF BUDGET
	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
VANDALISM	3,415	3,415	-	0.0%
VICTIM ASSISTANCE PROGRAM	42,971	50,068	(7,097)	(14.2%)
DEPRECIATION - Protective Service	144,000	144,000	-	0.0%
	<b>2,480,680</b>	<b>1,441,626</b>	<b>1,039,054</b>	<b>72.1%</b>
<b><i>PUBLIC WORKS</i></b>				
TRANSPORTATION SERVICES	1,855,056	1,827,552.70	27,503	1.5%
DEPRECIATION - Public Works	684,000	684,000	-	0.0%
GARBAGE COLLECTION	329,937	406,359	(76,422)	(18.8%)
PUBLIC HEALTH	48,799	55,261	(6,462)	(11.7%)
DEPRECIATION - Public health	24,000	24,000	-	0.0%
PARKS, BEACHES, GOLF COURSE	311,305	308,705	2,600	0.8%
	<b>3,253,097</b>	<b>3,305,878</b>	<b>(52,781)</b>	<b>(1.6%)</b>
<b><i>RECREATION SERVICES</i></b>				
PARKS AND PLAYGROUNDS	63,390	66,320	(2,930)	(4.4%)
RECREATION FACILITIES	3,295,183	3,382,773	(87,590)	(2.6%)
DEPRECIATION - Recreation Services	516,000	516,000	-	0.0%
LIBRARY	278,881	278,881	-	0.0%
	<b>4,153,454</b>	<b>4,243,974</b>	<b>(90,520)</b>	<b>(2.1%)</b>
<b><i>FISCAL SERVICES</i></b>				
DEBT / TAXES INTEREST & TAX APPEALS	362,600	373,700	(11,100)	(3.0%)
LAND USE PLANNING AND DEVELOPMENT	1,000	1,000	-	0.0%
TRANSFER TO RESERVES	454,678	506,729	(52,051)	(10.3%)
TRANSFER GENERAL CAPITAL - CURRENT YEAR'S LEVY	411,650	322,923	88,727	27.5%
TRANSFER TO SURPLUS	-	-	-	0.0%
	<b>1,229,928</b>	<b>1,204,352</b>	<b>25,576</b>	<b>2.1%</b>



## Budget Comparison 2020 Provisional Budget to 2019 Amended Budget

DESCRIPTION	2020	2019	2020-2019 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
	PROVISIONAL BUDGET	AMENDED BUDGET		
<b>TOTAL GENERAL EXPENSES</b>	<b>13,772,095</b>	<b>12,592,978</b>	<b>1,179,117</b>	<b>9.4%</b>
<b>REVENUE LESS EXPENSES</b>				
<b>NET SURPLUS (DEFICIENCY)</b>	<b>(197,013)</b>			
<b>WATER OPERATIONS</b>				
REVENUE	741,000	717,199	23,801	3.3%
EXPENDITURES	741,000	717,199	23,801	3.3%
<b>NET SURPLUS (DEFICIENCY)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>SEWER OPERATIONS</b>				
REVENUE	573,073	499,528	73,545	14.7%
EXPENDITURES	573,073	499,528	73,545	14.7%
<b>NET SURPLUS (DEFICIENCY)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CONSOLIDATED GENERAL, WATER &amp; SEWER</b>				
<b>OPERATING SURPLUS (DEFICIENCY)</b>	<b>(197,013)</b>			

3.6% of potential property tax increase  
 1.7% directly transferred to reserves (\$95,769)