

2021 PROVISIONAL OPERATING AND CAPITAL BUDGETS



Photo taken by Brad Ross



TABLE OF CONTENTS

REVENUE	
Operating	2
EXPENSES	
General Government	4
Fiscal Services	7
Protective Services	9
Public Works	12
Recreation Services	15
Water	18
Sewer	21
CAPITAL	
Request Summary	24
General Government	26
Protective Services	27
Public Works	28
Recreation Services	30
Water	32
Sewer	33
APPENDIX A	
Provisional Budget Comparison	34



REVENUES 2021

The overall 2021 operating revenue budget is \$12,730,511, a decrease of \$1,542,301 from the 2020 amended budget of \$14,272,812. The presented amended budget does not include the \$5,486,951 transfer of accumulated surplus to reserves or the \$2,459,000 Northern Capital Planning Grant funding.

Proposed property tax revenue as follows:

DESCRIPTION	2021	2020	VARIANCE
RESIDENTIAL	\$1,570,514	\$1,539,719	\$30,795
UTILITIES	\$867,985	\$850,966	\$17,019
MAJOR INDUSTRY	\$2,518,115	\$2,702,599	\$(184,484)
LIGHT INDUSTRY	\$238,145	\$233,476	\$4,669
BUSINESS OTHER	\$410,052	389,637	\$20,415
RECREATION	\$171	\$0	\$171
TOTAL	\$5,604,982	\$5,716,397	\$(111,415)

- ❖ 2021 property tax value is based on the permanent loss of taxable assessment value due to reclassification of industrial property

Changes in the budget include:

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

Reflects the estimated increase in revenue received from 1% utility and grants in lieu of taxes.

Decrease in Sales of Service:

Reflect more accurate representation of anticipated revenues.

Decrease in Other Revenues:

A portion of the fuel mitigation projects in John Dahl Park and along Hwy 39 were completed in 2020, with the remaining work to be completed in 2021. Interest on investments recognized a decrease due to low interest rates.

Decrease in Grants:

Reduction due to completed operational projects that were funded in prior year with grants.



OPERATING REVENUE 2021 BUDGET

REVENUE

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
TAXATION, 1% UTILITY AND GRANTS IN LIEU	\$8,277,697	\$8,246,887	\$30,810
SALES OF SERVICE	\$690,915	\$738,635	\$(47,720)
LICENSES AND PERMITS	\$76,275	\$81,350	\$(5,075)
OTHER REVENUES	\$2,782,624	\$4,217,768	\$(1,435,144)
GRANTS	\$903,000	\$988,172	\$(85,172)
TOTAL REVENUE	\$12,730,511	\$14,272,812	\$(1,542,301)

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 that are exempt from paying property taxes but pay the equivalent amount in a grant.

SALES OF SERVICE: Includes all service and user charges such as custom works, cemetery plots along with residential and commercial garbage billings. Recreation Services revenues are also included in this section.

LICENSES AND PERMITS: Includes business licenses, building permits, animal licenses, and zoning applications.

OTHER REVENUES: Revenues from tickets, animal boarding, and RV Park. Also receive revenue from lease agreements at the airport and Justice Building. Includes interest earned on investments, tax penalties and interest, miscellaneous revenue (fuel mitigation), funding for depreciation and use of prior year surplus.

GRANTS: Funds received from the Federal, Provincial and Regional District Governments that are used for municipal operations. This also includes grant funding from other sources for operational projects.



GENERAL GOVERNMENT 2021

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

The 2021 budget is \$2,465,847 a decrease of \$97,968 from the 2020 amended budget of \$2,563,815.

Changes in the budget include:

Increase in Grants & Chamber of Commerce:

Grant in Kind expenses for community groups were previously never recognized. Increase for fee for service and cash grants to community groups.

Decrease in Administration:

Prior year operational projects were completed and not included in the current year budget. Human Resources operational expenses reallocated to Finance Department.

Increase in Finance:

Human Resources operational expenses reallocated to Finance.

Increase in Common Services/Computer/Maintenance

Increase in insurance and computer software costs.

Decrease in Economic Development

Carryover projects from 2019 were completed in 2020.



GENERAL GOVERNMENT 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
COUNCIL	\$208,926	\$205,685	\$3,241
GRANTS & CHAMBER OF COMMERCE	\$244,900	\$177,800	\$67,100
ADMINISTRATION	\$649,300	\$833,780	\$(184,480)
FINANCE	\$733,887	\$604,765	\$129,122
COMMON SERVICES/COMPUTER/MTCE	\$370,920	\$345,150	\$25,770
ECONOMIC DEVELOPMENT	\$279,910	\$418,631	\$(138,721)
ALLOCATION TO WATER/SEWER	\$(84,000)	\$(84,000)	\$0
DEPRECIATION	\$62,004	\$62,004	\$0
TOTAL GENERAL GOVERNMENT	\$2,465,847	\$2,563,815	\$(97,968)

DEFINITIONS

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

GRANTS & CHAMBER OF COMMERCE: Cash and in-kind grants provided to non-profit organizations throughout the year. Grant provided to the Chamber of Commerce for the annual operation of the local office.

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.



FISCAL SERVICES 2021

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

The 2021 budget is \$1,448,124 a decrease of \$264,328 from the 2020 amended budget of \$1,712,452.

Changes in the budget include:

Decrease in Transfer to Reserves:

Interest on investments transferred to reserves reduced due to low interest rates and reserve funds being used for capital projects. Dividends from McLeod Lake Mackenzie Community Forest not known until June.



FISCAL SERVICES 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
FISCAL EXPENSES	\$10,450	\$10,600	\$(150)
LAND USE PLANNING/DEVELOPMENT	\$1,000	\$1,000	\$0
TRANSFER TO RESERVES	\$1,436,674	\$1,700,852	\$(264,178)
TRANSFER TO SURPLUS	\$0	\$0	\$0
TOTAL FISCAL SERVICES	\$1,448,124	\$1,712,452	\$(264,328)

DEFINITIONS

FISCAL EXPENSES: Interest on prepayment of property taxes and bad debt expense.

LAND USE PLANNING AND DEVELOPMENT: Funds 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 SURPLUS: Additional funds moved to surplus.



PROTECTIVE SERVICES 2021

Protective Services includes the departments of the District that provide services to ensure the safety and security of persons and property. This can include the Fire Department, fuel mitigation, building inspections and bylaw services.

The 2021 budget is \$1,692,697, a decrease of \$920,080 from the 2020 amended budget of \$2,612,777.

Changes in the budget include:

Decrease in Fuel Mitigation:

A portion of the fuel mitigation projects in John Dahl Park and along Hwy 39 were completed in 2020, with the remaining work to be completed in 2021.

Decrease in Industrial Area Fire System:

Airport Pump House portion of the budget was reallocated to the water operational budget where all other pumphouse budgets are located as a component of the water service.

Increase in Building Inspections:

Increase in expenses for updating bylaws.

Decrease in Bylaw Services:

Reduction in expenses to properly reflect actuals.

Decrease in Emergency Management:

2020 had additional expenses related to emergency management projects that were completed during the fiscal year.



PROTECTIVE SERVICES 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
FIRE DEPARTMENT	\$548,810	\$548,810	\$0
FUEL MITIGATION	\$407,274	\$1,215,760	\$(808,486)
INDUSTRIAL AREA FIRE SYSTEM	\$8,877	\$24,315	\$(15,438)
BUILDING INSPECTIONS	\$179,410	\$164,888	\$14,522
BYLAW SERVICES	\$234,578	\$295,400	\$(60,822)
EMERGENCY MANAGEMENT	\$7,700	\$57,700	\$(50,000)
EMERGENCY SERVICES BLDG	\$31,311	\$31,011	\$300
OTHER PROTECTIVE SERVICES	\$141,737	\$141,893	\$(156)
DEPRECIATION	\$133,000	\$133,000	\$0
TOTAL PROTECTIVE SERVICES	\$1,692,697	\$2,612,777	\$(920,080)

DEFINITIONS

FIRE DEPARTMENT: Expenses related to the administration and operation of the fire department including volunteer firefighters and Emergency Management Coordinator position.

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

INDUSTRIAL AREA FIRE SYSTEM: Expenses for the maintenance of Fire Hall#2 building.

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, travel, materials, and supplies.

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

OTHER PROTECTIVE SERVICES: Expenses related to the maintenance of the Justice building that is recovered through lease agreements. Also includes vandalism and the administration of the Victim Assistance Program.

DEPRECIATION: Recognition of the allocated cost of protective services fixed assets useful life for the year.



PUBLIC WORKS

Public Works maintains the four buildings at the Public Works yard, the Municipal Office, the Emergency Services building, Dental Office, and the Chamber of Commerce building.

Public Works performs repairs to paved and gravel roads, curbs, gutters, and sidewalks, catch basins, storm sewers, and ditch cleaning.

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 requires 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 also responsible for cleaning the RV park washrooms and grounds.

The 2021 budget is \$3,113,005, a decrease of \$19,775 from the 2020 amended budget of \$3,132,780.

Changes in the budget include:

Decrease in Administration:

Reduction in expenses to properly reflect actuals.

Increase in Streets and Roads:

Increase for maintenance on Mill Road Crossing.

Decrease in Traffic and Street Lighting:

Reduction in expenses to properly reflect actuals.

Increase in Airport Maintenance:

Expenses related to operation of airport facility.



PUBLIC WORKS 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
ADMINISTRATION	\$550,446	\$579,742	\$(29,296)
STREETS AND ROADS	\$909,659	\$895,873	\$13,786
TRAFFIC AND STREET LIGHTING	\$157,931	\$170,093	\$(12,162)
616 AREA	\$31,352	\$32,152	\$(800)
AIRPORT MAINTENANCE	\$142,692	\$132,156	\$10,536
GENERAL EQUIPMENT	\$15,390	\$15,390	\$0
ENVIRONMENT & PUBLIC HEALTH	\$378,053	\$376,860	\$1,193
BEACHES AND PARKS	\$305,482	\$308,514	\$(3,032)
DEPRECIATION	\$622,000	\$622,000	\$0
TOTAL PUBLIC WORKS	\$3,113,005	\$3,132,780	\$(19,775)

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 property owners in the complex on the next year's tax notice.

AIRPORT MAINTENANCE: Maintenance of the airport grounds and building.

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 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 2021 budget is \$4,010,839, a decrease of \$240,150 from the 2020 amended budget of \$4,250,989.

Changes in the budget include:

Decrease in Swimming Pool:

Reduction to reflect the actual costs.

Decrease in Administration:

Reduction of management position and reflection to actual costs.



RECREATION SERVICES 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
PARKS AND PLAYGROUNDS	\$69,038	\$62,850	\$6,188
LITTLE MAC SKI HILL	\$110,401	\$116,600	\$(6,199)
SWIMMING POOL	\$639,327	\$765,125	\$(125,798)
ARENA	\$385,523	\$379,400	\$6,123
ADMINISTRATION	\$742,569	\$880,780	\$(138,211)
GENERAL BUILDING SERVICES	\$1,056,541	\$1,041,675	\$14,866
EBCC OPERATIONS/MAINTENANCE	\$83,559	\$80,678	\$2,881
LIBRARY CONTRIBUTION	\$278,881	\$278,881	\$0
DEPRECIATION	\$645,000	\$645,000	\$0
TOTAL RECREATION SERVICES	\$4,010,839	\$4,250,989	\$(240,150)

DEFINITIONS

PARKS AND PLAYGROUNDS: Maintenance and repair of parks and playgrounds.

LITTLE MAC SKI HILL OPERATIONS: Expenses related to the operations and maintenance of the ski hill, equipment, and building.

SWIMMING POOL: Expenses related to the operations and maintenance including wages and benefits, permit fees, travel and training, and supplies.

ARENA: Expenses related to the operations and maintenance of the ice rink, compressors, and dressing rooms.

ADMINISTRATION: Expenses related to department operations including wages and benefits, travel and training, marketing, and communications.

GENERAL BUILDING SERVICES: Expenses related to the operation of the building, grounds, and recreation programs.

ERNIE BODIN COMMUNITY CENTER OPERATIONS AND MAINTENANCE: Expenses related to the maintenance and janitorial work of the building.

LIBRARY CONTRIBUTION: Annual funding to supplement operating costs.

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



WATER 2021

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.

The 2021 budget is \$703,967, a decrease of \$37,033 from the 2020 amended budget of \$741,000.

Changes in the budget include:

Increase in Sales of Service Revenue:

Increase to water user billings and reflect anticipated revenues.

Decrease in Transfer Prior Year Surplus Revenue:

Reallocation of previous year capital projects funded through reserves.

Decrease in Administration Expense:

Reduction to reflect actual expenses.

Decrease in Distribution and Maintenance Expense:

Reduction to reflect actual expenses.



WATER 2021 BUDGET

REVENUE

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
SALES OF SERVICE	\$626,967	\$605,000	\$21,967
RETURN ON INVESTMENTS	\$10,000	\$3,000	\$7,000
TRANSFER PRIOR YEAR SURPLUS	\$0	\$66,000	\$(66,000)
TRANSFER FROM NFA SURPLUS	\$67,000	\$67,000	\$0
TOTAL WATER REVENUE	\$703,967	\$741,000	\$(37,033)

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 YEAR 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 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
ADMINISTRATION	\$115,061	\$125,061	\$(10,000)
SOURCE SUPPLY	\$5,322	\$1,750	\$3,572
PUMP STATIONS	\$123,495	\$125,551	\$(2,056)
DISTRIBUTION & MAINTENANCE	\$195,600	\$230,123	\$(34,523)
GANTAHAZ WATER SYSTEM	\$17,140	\$21,515	\$(4,375)
TRANSFER TO RESERVES	\$180,349	\$170,000	\$10,349
DEPRECIATION	\$67,000	\$67,000	\$0
TOTAL WATER EXPENSES	\$703,967	\$741,000	\$(37,033)

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.

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

TRANSFER TO RESERVES: Funds from operations to fund current and future year capital expenditures.

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



SEWER 2021

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.

The 2021 budget is \$578,428, an increase of \$5,355 from the 2020 amended budget of \$573,073.

Changes in the budget include:

Increase in Sales of Service Revenue:

Increase to water user billings.

Decrease in Operations Expense:

Reduction to reflect actual costs.

Increase in Transfer to Reserves Expense:

Reflect additional funding for current year and future year capital expenditures.



SEWER 2021 BUDGET

REVENUE

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
SALES OF SERVICE	\$432,028	\$426,673	\$5,355
TRANSFER PRIOR YEARS SURPLUS	\$0	\$0	\$0
TRANSFER FROM NFA SURPLUS	\$146,400	\$146,400	\$0
TOTAL SEWER REVENUE	\$578,428	\$573,073	\$5,355

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 2021 BUDGET

EXPENSES

DESCRIPTION	2021 BUDGET	2020 BUDGET	2021-2020 VARIANCE
ADMINISTRATION	\$107,560	\$114,395	\$(6,835)
COLLECTION SYSTEM	\$56,635	\$66,543	\$(9,908)
SANITARY SEWER OPERATIONS	\$116,586	\$129,605	\$(13,019)
TRANSFER TO RESERVES	\$151,247	\$116,130	\$35,117
DEPRECIATION	\$146,400	\$146,400	\$0
TOTAL SEWER EXPENSES	\$578,428	\$573,073	\$5,355

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 RESERVES: Funds from operations to fund current and future year capital expenditures.

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



2021 CAPITAL REQUESTS SUMMARY

DESCRIPTION	TOTAL REQUEST (\$'S)
GENERAL GOVERNMENT	
Municipal Hall Refresh	106,500
Community Signage	76,774
TOTAL GENERAL GOVERNMENT	183,274
PROTECTIVE SERVICES	
Fire Hall Project (carry over)	5,277,163
Thermal Imaging Cameras	13,500
Hydraulic Rescue Tools	70,000
RCMP HVAC Replacement	60,300
TOTAL PROTECTIVE SERVICES	5,420,963
PUBLIC WORKS	
Airport Terminal/Fuel System (carry over)	72,352
RV Park/Cicada Upgrades (carry over)	114,658
Road Paving	624,448
Snow Blower Replacement	224,680
Wheel Loader Replacement	420,500
Gravel Box Replacement	31,200
TOTAL PUBLIC WORKS	1,487,838
RECREATION SERVICES	
Recreation Roof Replacement (carry over)	360,000
Signature Trail Project	973,000
Outdoor Recreation Space	717,400

Ice Plant Control & Compressor Upgrades	225,000
Arena Ice Slab and Boards/Glass	2,157,936
TOTAL RECREATION SERVICES	4,433,336
TOTAL GENERAL FUNDS	11,525,411
WATER	
Fire Protection Well (carry over)	109,331
Fire Hydrant Replacements	30,000
Pumphouse #2 Well Refurbishment	80,000
TOTAL WATER	219,331
SEWER	
Lagoon Outfall Chamber (carry over)	225,000
Sewer Line Rehabilitation	115,000
Grinder System Replacement	23,365
TOTAL SEWER	363,365
TOTAL WATER AND SEWER	582,696
TOTAL CAPITAL REQUESTS	12,108,107



GENERAL GOVERNMENT

NEW PROJECTS

- Municipal Hall Refresh

Cost: \$106,500

Funding: \$76,500 General
Capital Reserve
\$30,000 Capital Renewal
Reserve

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) replacing the fluorescent lights with LED lighting, upgrading the HVAC system, and adding insulation to the attic for a higher R-Value.

Estimated Future Operational Impact: Reduction in energy consumption

- Community Signage

Cost: \$76,774

Funding: \$56,774 General
Capital Reserve
\$20,000 NDIT Grant

Description:

Purchase and installation of Priority Zone 1 signage (Mackenzie Boulevard Wayfinding Signage, Little Mac Area Trail Signage, Morfee Lakeshore Trail Signage), Banners and Junction Billboard as indicated in the Signage Strategy.

Estimated Future Operational Impact: None

TOTAL GENERAL GOVERNMENT: \$183,274



PROTECTIVE SERVICES

CARRY OVER

- Fire Hall Project **Cost:** \$5,277,163

NEW PROJECTS

- Thermal Imaging Cameras **Cost:** \$13,500
Funding: \$13,500 Fire Vehicle & Equipment Reserve

Description:

Replace current inventory with updated equipment. Thermal cameras are used in firefighting, vehicle accidents and other emergency situations.

Estimated Future Operational Impact: None

- Hydraulic Rescue Tools **Cost:** \$70,000
Funding: \$45,000 Fire Vehicle & Equipment Reserve
\$15,000 Mackenzie Volunteer Firefighting Association
\$10,000 Office of the Fire Commissioner (pending approval)

Description:

Replace current inventory with updated equipment. Hydraulic rescue tools are used with road rescue.

Estimated Future Operational Impact: \$2,000 for annual servicing

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

Description:

Replace gas furnaces and condenser units that are outdated. The new equipment will be energy efficient and environmentally friendly.

Estimated Future Operational Impact: Reduction in energy consumption

TOTAL PROTECTIVE SERVICES: \$5,420,963



PUBLIC WORKS

CARRY OVER PROJECTS

- Airport Terminal/Fuel System **Cost:** \$72,352
- RV Park/Cicada Upgrades **Cost:** \$114,658

NEW PROJECTS

- Road Paving **Cost:** \$624,448
Funding: \$624,448 Gas Tax Reserve

Description:

After the spring thaw prioritized areas of pathways, sidewalks, curbs, and roadways will be determined and replaced.

Estimated Future Operational Impact: None

- Snow Blower Replacement **Cost:** \$224,680
Funding: \$224,680 Vehicle & Equipment Replacement Reserve

Description:

Replace current inventory with updated equipment. The current piece of equipment is 27 years old and is becoming costly for maintenance repairs.

Estimated Future Operational Impact: Reduction in labor and material costs

- Wheel Loader Replacement **Cost:** \$420,500
Funding: \$420,500 Vehicle & Equipment Replacement Reserve

Description:

Replace current inventory with updated equipment. The current piece of equipment has reached its life expectancy and is becoming costly for maintenance repairs.

Estimated Future Operational Impact: Reduction in labor and material costs

- Gravel Box Replacement

Cost: \$31,200

Funding: \$31,200 Vehicle &
Equipment Replacement Reserve

Description:

The gravel box is fully rusted from the inside out and has reached its life expectancy.

Estimated Future Operational Impact: None

TOTAL PUBLIC WORKS: \$1,487,838



RECREATION SERVICES

CARRY OVER PROJECTS

- Recreation Roof Replacement **Cost:** \$360,000

NEW PROJECTS

- Signature Trail Project **Cost:** \$973,000
Funding: \$183,00 General
Capital Reserve
\$110,000 Deferred Revenue
\$680,000 Grants

Description:

Project includes new multipurpose trails and upgrades to current outdoor inventory that will be identified in planning document. Includes a small contribution towards the construction of a portion of the MORATA Perimeter trail.

Estimated Future Operational Impact: Maintenance on trail network

- Outdoor Recreation Space **Cost:** \$717,400
Funding: \$717,400 CERIP Grant
(pending approval)

Description:

Construct a year-round outdoor space and warming area that would be used for a variety of outdoor sport activities. Project is dependent on approval of grant funding.

Estimated Future Operational Impact: Periodic maintenance by Recreation Services staff

- Ice Plant Control & Compressor Upgrades **Cost:** \$225,000
Funding: \$225,000 CERIP Grant
(pending approval)

Description:

Replace electrical control panel for ammonia refrigeration plant. Upgrade the compressor control panels and DDC computer control system that would allow for remote monitoring of refrigeration plant. Project is dependent on approval of grant funding.

Estimated Future Operational Impact: None

- Arena Ice Slab and Boards/Glass

Cost: \$2,157,936

Funding: \$2,157,936 CVRIS
Grant (pending approval)

Description:

Replace and stabilize current ice slab and boards/glass due to end of assets life expectancy and the onset of brine leaks. Project is dependent on approval of grant funding. If unsuccessful, other grant funding will be pursued.

Estimated Future Operational Impact: Reduction in maintenance costs

TOTAL RECREATION SERVICES: \$4,433,336



WATER

CARRY OVER PROJECTS

- Fire Protection Well **Cost:** \$109,331

NEW PROJECTS

- Fire Hydrant Replacements **Cost:** \$30,000
Funding: \$30,000 Water Capital Reserve

Description:

Fully replace three fire hydrants from the water mainline to above ground.

Estimated Future Operational Impact: None

- Pumphouse #2 Well Refurbishment **Cost:** \$80,000
Funding: \$80,000 Water Capital Reserve

Description:

Replace pump that has recently failed.

Estimated Future Operational Impact: None

TOTAL WATER: \$219,331



SEWER

CARRY OVER PROJECTS

- Lagoon Outfall Chamber **Cost:** \$225,000

NEW PROJECTS

- Sewer Line Rehabilitation **Cost:** \$115,000
Funding: \$115,000 Sewer Capital Reserve

Description:

Grouting 6.7km of sewer lines that have mineral deposits on joints and grouting of manholes to stop groundwater infiltration.

Estimated Future Operational Impact: Reduce maintenance costs and extend the life of the sewer lines

- Grinder System Replacement **Cost:** \$23,365
Funding: \$23,365 Sewer Capital Reserve

Description:

Replace current equipment that has reached the end of its life expectancy. This piece of equipment is a vital part of the wastewater treatment of our system.

Estimated Future Operational Impact: None

TOTAL SEWER PROJECTS: \$363,365



APPENDIX A

	2021	2020	2021-2020	% OF BUDGET
DESCRIPTION	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>TAXATION</u>				
TAXATION	5,604,982	5,716,397	(111,415)	(1.9%)
616 AREA	14,000	14,000	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,658,715	2,516,490	142,225	5.7%
	8,277,697	8,246,887	30,810	0.4%
SALES OF SERVICE	414,546	417,510	(2,964)	(0.7%)
RECREATION AND CULTURE	276,369	321,125	(44,756)	(13.9%)
	690,915	738,635	(47,720)	(6.5%)
<u>LICENCES AND PERMITS</u>				
BUSINESS LICENSE	40,000	40,000	-	0.0%
BUILDING/PLUMBING PERMIT REVENUE	17,000	20,000	(3,000)	(15.0%)
OTHER PERMITS/APPLICATIONS	1,275	1,350	(75)	(5.6%)
ANIMAL LICENSES	18,000	20,000	(2,000)	(10.0%)
	76,275	81,350	(5,075)	(6.2%)
<u>OTHER REVENUES</u>				
FINES	3,500	6,500	(3,000)	(46.2%)
RENTALS	232,000	226,600	5,400	2.4%
FRANCHISE FEES (FORTIS BC)	130,000	132,600	(2,600)	(2.0%)
RETURN ON INVESTMENTS	306,000	381,000	(75,000)	(19.7%)
TAXES PENALTIES AND INTEREST	73,000	43,000	30,000	69.8%
COMMUNITY FOREST	-	400,000	(400,000)	(100.0%)
MISCELLANEOUS	452,874	1,250,560	(797,686)	(63.8%)
CEMETERY CARE	250	250	-	0.0%
TRANSFER FROM NFA SURPLUS - DEPRECIATION	1,462,000	1,462,000	-	0.0%
TRANSFER PREVIOUS YEARS SURPLUS	123,000	315,258	(192,258)	(61.0%)
	2,782,624	4,217,768	(1,435,144)	(34.0%)
<u>GRANTS</u>				
PROVINCIAL GRANTS - UNCONDITIONAL	535,505	570,505	(35,000)	(6.1%)
PROVINCIAL GRANTS - CONDITIONAL	51,766	71,770	(20,004)	(27.9%)
REGIONAL DISTRICT GRANTS	5,000	5,000	-	0.0%
OTHER FUNDERS	310,729	340,897	(30,168)	(8.8%)
	903,000	988,172	(85,172)	(8.6%)
TOTAL REVENUE	12,730,511	14,272,812	(1,542,301)	(10.8%)

	2021	2020	2021-2020	% OF BUDGET
DESCRIPTION	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
GENERAL OPERATING EXPENSES				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	208,926	205,685	3,241	1.6%
GRANTS & CHAMBER OF COMMERCE	244,900	177,800	67,100	37.7%
ADMINISTRATION	649,300	833,780	(184,480)	(22.1%)
FINANCE	733,887	604,765	129,122	21.4%
COMMON SERVICES/COMPUTER/MTCE	370,920	345,150	25,770	7.5%
ECONOMIC DEVELOPMENT	279,910	418,631	(138,721)	(33.1%)
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	62,004	62,004	-	0.0%
	2,465,847	2,563,815	(97,968)	(3.8%)
<u>PROTECTIVE SERVICE</u>				
FIRE DEPARTMENT	548,810	548,810	-	0.0%
FUEL MITIGATION	407,274	1,215,760	(808,486)	(66.5%)
INDUSTRIAL AREA FIRE SYSTEM	8,877	24,315	(15,438)	(63.5%)
BUILDING INSPECTIONS	179,410	164,888	14,522	8.8%
BYLAW SERVICES	234,578	295,400	(60,822)	(20.6%)
EMERGENCY MANAGEMENT	7,700	57,700	(50,000)	(86.7%)
EMERGENCY SERVICES BLDG	31,311	31,011	300	1.0%
OTHER PROTECTIVE SERVICES	141,737	141,893	(156)	(0.1%)
DEPRECIATION - Protective Service	133,000	133,000	-	0.0%
	1,692,697	2,612,777	(920,080)	(35.2%)
<u>PUBLIC WORKS</u>				
TRANSPORTATION SERVICES	1,807,470	1,825,405.78	(17,936)	(1.0%)
DEPRECIATION - Public Works	586,000	586,000	-	0.0%
GARBAGE COLLECTION	329,447	328,269	1,178	0.4%
PUBLIC HEALTH	48,606	48,591	15	0.0%
DEPRECIATION - Public Health	36,000	36,000	-	0.0%
BEACHES AND PARKS	305,482	308,514	(3,032)	(1.0%)
	3,113,005	3,132,780	(19,775)	(0.6%)

DESCRIPTION	2021	2020	2021-2020	% OF BUDGET
	PROVISIONAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	INCREASE/DECREASE
RECREATION SERVICES				
PARKS AND PLAYGROUNDS	69,038	62,850	6,188	9.8%
RECREATION FACILITIES	3,017,920	3,264,258	(246,338)	(7.5%)
DEPRECIATION - Recreation Services	645,000	645,000	-	0.0%
LIBRARY	278,881	278,881	-	0.0%
	4,010,839	4,250,989	(240,150)	(5.6%)
FISCAL SERVICES				
DEBT / TAXES INTEREST & TAX APPEALS	10,450	10,600	(150)	(1.4%)
LAND USE PLANNING AND DEVELOPMENT	1,000	1,000	-	0.0%
TRANSFER TO RESERVES	1,436,674	1,700,852	(264,178)	(15.5%)
TRANSFER TO SURPLUS	-	-	-	0.0%
CONTINGENCY	-	-	-	0.0%
	1,448,124	1,712,452	(264,328)	(15.4%)
TOTAL GENERAL EXPENSES	12,730,511	14,272,812	(1,542,301)	(10.8%)
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	0			
WATER OPERATIONS				
REVENUE	703,967	741,000	(37,033)	(5.0%)
EXPENDITURES	703,967	741,000	(37,033)	(5.0%)
NET SURPLUS (DEFICIENCY)	-	-	-	
SEWER OPERATIONS				
REVENUE	578,428	573,073	5,355	0.9%
EXPENDITURES	578,428	573,073	5,355	0.9%
NET SURPLUS (DEFICIENCY)	-	-	-	

**2.0% of potential property tax revenue directly transferred to
Capital Renewal Reserve (\$109,902)**

* 2021 property tax value is based on the permanent loss of taxable assesment value due to reclassification of industrial property

* The presented 2020 amended budget does not include the transfer of accumulated surplus to reserves, or the Northern Capital Planning Grant funding of \$2,459,000 that we received in March 2020