

2023 PROVISIONAL OPERATING AND CAPITAL BUDGETS



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REVENUES 2023

The overall 2023 operating revenue budget is \$12,868,748, an increase of \$405,348 from the 2022 operating revenue budget of \$12,463,400.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
TAXATION, 1% UTILITY AND GRANTS IN LIEU	\$8,126,891	\$7,702,507	\$424,384
SALES OF SERVICE	\$713,383	\$720,998	\$(7,615)
LICENCES AND PERMITS	\$77,725	\$75,225	\$2,500
OTHER REVENUES	\$2,671,453	\$2,742,220	\$(70,767)
GRANTS	\$1,279,296	\$1,222,450	\$56,846
TOTAL REVENUE	\$12,868,748	\$12,463,400	\$405,348

Changes in the budget include:

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

Reflects proposed increase in property taxes, 1% utility taxes and grants in lieu of taxes.

Decrease in Other Revenues:

Reflects decrease revenue from rentals & leases, reduction of amount being transferred from the Financial Stability Reserve to cover taxation loss from 2022, increase from return on investments, and increase from airport fuel sales.

Increase in Grants:

Increase due to 2023 one-time operational grants and committed climate action funding from the Provincial Government.

Proposed property tax revenue as follows:

DESCRIPTION	2023	2022	2023-2022 VARIANCE
RESIDENTIAL	\$1,806,453	\$1,703,602	\$102,851
UTILITIES	\$873,474	\$856,348	\$17,126
MAJOR INDUSTRY	\$1,889,461	\$1,808,097	\$81,364
LIGHT INDUSTRY	\$272,222	\$258,030	\$14,192
BUSINESS OTHER	\$556,716	\$444,234	\$112,482
RECREATION	\$196	\$185	\$11
TOTAL	\$5,398,522	\$5,070,496	\$328,026

*Business Other had an increased assessment value of \$9.7M for new construction which equals an additional tax revenue of \$81,000 before any tax revenue increases were considered.

DEFINITIONS

TAXATION, 1% UTILITY AND GRANTS IN LIEU: Tax revenue is calculated 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.

LICENCES AND PERMITS: Includes business licences, building permits, animal licences, and zoning applications.

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

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 EXPENSES 2023

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 2023 budget is \$2,489,384 an increase of \$78,259 from the 2022 budget of \$2,411,125.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
COUNCIL	\$219,822	\$211,951	\$7,871
GRANTS & CHAMBER OF COMMERCE	\$212,100	\$217,150	\$(5,050)
ADMINISTRATION	\$899,836	\$811,710	\$88,126
FINANCE	\$660,389	\$658,290	\$2,099
COMMON SERVICES/COMPUTER/MTCE	\$440,937	\$405,624	\$35,313
ECONOMIC DEVELOPMENT	\$88,300	\$138,400	\$(50,100)
ALLOCATION TO WATER/SEWER	\$(84,000)	\$(84,000)	\$0
DEPRECIATION	\$52,000	\$52,000	\$0
TOTAL GENERAL GOVERNMENT	\$2,489,384	\$2,411,125	\$78,259

Changes in the budget include:

Increase in Administration:

Reflects one-time operational project expenses.

Increase in Common Services/Computer/Maintenance

Reflects increase in insurance premiums, bank charges and repairs for the tourist information site at the junction.

Decrease in Economic Development

Reduction in one-time operational projects that were completed in 2022.

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 tourist office.

ADMINISTRATION: Expenses related to department operations including wages and benefits for corporate staff and economic development, 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, and the tourist information site at the junction. Also includes expenses related to Northern Development Initiative Trust (NDIT) intern.

ECONOMIC DEVELOPMENT: Expenses required for the operation of the department including marketing and operational projects.

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

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

PROTECTIVE SERVICES EXPENSES 2023

Protective Services includes the departments of the District that provide services to ensure the safety and security of persons and property. This includes fire services, emergency management, fuel mitigation, building inspections and bylaw services.

The 2023 budget is \$1,444,069, an increase of \$28,050 from the 2022 budget of \$1,416,019.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
FIRE DEPARTMENT	\$502,010	\$501,918	\$92
FUEL MITIGATION	\$186,778	\$167,501	\$19,277
INDUSTRIAL AREA FIRE BUILDING	\$10,460	\$9,200	\$1,260
BUILDING INSPECTIONS	\$159,480	\$160,743	\$(1,263)
BYLAW SERVICES	\$219,403	\$214,939	\$4,464
EMERGENCY MANAGEMENT	\$7,700	\$7,700	\$0
EMERGENCY SERVICES BLDG	\$57,328	\$57,311	\$17
OTHER PROTECTIVE SERVICES	\$150,910	\$146,707	\$4,203
DEPRECIATION	\$150,000	\$150,000	\$0
TOTAL PROTECTIVE SERVICES	\$1,444,069	\$1,416,019	\$28,050

Changes in the budget include:

Increase in Fuel Mitigation:

Increase in grants received to complete additional fuel mitigation work.

Increase in Bylaw Services:

Increase due to additional legal fees.

Increase in Other Protective Services:

Reflects additional funding received and increase to operating costs.

DEFINITIONS

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

FUEL MITIGATION: Expenses related to fuel mitigation projects within the District of Mackenzie boundaries.

INDUSTRIAL AREA FIRE BUILDING: Expenses for the maintenance of Fire Hall#2 building located in the Industrial Area.

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, maintenance of the building and animal boarding expenses.

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

EMERGENCY SERVICES BUILDING: Expenses for 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 the administration of the Victim Assistance Program.

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

TRANSPORTATION SERVICES EXPENSES 2023

Transportation Services are managed by the Public Works department which is responsible for maintaining various municipal buildings, cemetery, roads, pathways, sidewalks, curbs, catch basins, storm sewers, and the municipal airport.

The parks crew maintain all parks, ball fields and various flower beds. They also maintain municipal campgrounds, Gantahaz Lake, First and Second Beach.

The 2023 budget is \$3,322,575, a decrease of \$16,112 from the 2021 amended budget of \$3,338,687.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
ADMINISTRATION	\$1,031,944	\$851,621	\$180,323
STREETS AND ROADS	\$630,418	\$619,216	\$11,202
TRAFFIC AND STREET LIGHTING	\$154,197	\$157,931	\$(3,734)
616 AREA	\$30,895	\$31,352	\$(457)
AIRPORT	\$237,360	\$243,281	\$(5,921)
GENERAL EQUIPMENT	\$13,085	\$18,265	\$(5,180)
ENVIRONMENT & PUBLIC HEALTH	\$375,463	\$423,498	\$(48,035)
BEACHES AND PARKS	\$232,744	\$262,664	\$(29,920)
DEPRECIATION	\$703,265	\$703,265	\$0
TOTAL TRANSPORTATION SERVICES	\$3,409,371	\$3,311,093	\$98,278

Changes in the budget include:

Increase in Administration:

Increase for operational expenses and vehicle maintenance costs.

Increase in Streets and Roads:

Increase for road maintenance.

Decrease in Environment & Public Health:

Reflects removal of Dental Building expenses and cemetery plan completed in 2022.

Decrease in Beaches and Parks:

Reflects reduction of operational expenses.

DEFINITIONS

ADMINISTRATION: Expenses related to department operations including wages and benefits, safety program expenses, custom works, fleet maintenance expenses, 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.

AIRPORT: Maintenance and operation of the airport grounds and terminal 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.

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 transportation and public health fixed assets.

PARKS AND RECREATION SERVICES EXPENSES 2023

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 inspections of neighborhood playground equipment 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, wellness, and quality of life initiatives.

The 2023 budget is \$3,776,663, a decrease of \$59,252 from the 2022 budget of \$3,835,915.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
PARKS AND PLAYGROUNDS	\$15,788	\$83,300	\$(67,512)
LITTLE MAC SKI HILL	\$126,928	\$130,830	\$(3,902)
SWIMMING POOL	\$562,273	\$555,046	\$7,227
ARENA	\$290,231	\$370,753	\$(80,522)
ADMINISTRATION	\$631,436	\$543,047	\$88,389
GENERAL BUILDING SERVICES	\$1,104,561	\$1,047,597	\$56,964
ERNIE BODIN COMMUNITY CENTRE	\$69,815	\$129,712	\$(59,897)
LIBRARY CONTRIBUTION	\$278,881	\$278,881	\$0
DEPRECIATION	\$696,750	\$696,750	\$0
TOTAL PARKS & RECREATION SERVICES	\$3,776,663	\$3,835,916	\$(59,253)

Changes in the budget include:

Decrease in Ernie Bodin Community Centre:

Reduction to reflect \$47,225 in 2022 for building assessment funded through the Financial Stability Reserve.

Remaining reduction of \$12,028 through reduction in operational spending.

DEFINITIONS

PARKS AND PLAYGROUNDS: Maintenance and repair of John Dahl Park and playground inspections.

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, outdoor rink, and recreation programs.

ERNIE BODIN COMMUNITY CENTER: Expenses related to the operation and maintenance of the building.

LIBRARY CONTRIBUTION: Annual funding to supplement operating costs.

DEPRECIATION: Annual reduction of the value of parks and recreation fixed assets.

FISCAL SERVICES EXPENSES 2023

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

The 2023 budget is \$1,749,261 an increase of \$260,013 from the 2022 budget of \$1,489,248.

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
FISCAL EXPENSES	\$10,250	\$10,250	\$0
TRANSFER TO RESERVES	\$1,685,707	\$1,427,291	\$258,416
TRANSFER TO OWN FUNDS	\$53,304	\$51,707	\$1,597
TOTAL FISCAL SERVICES	\$1,749,261	\$1,489,248	\$260,013

Changes in the budget include:

Increase in Transfer to Reserves:

Reflects the additional 2% capital renewal levy and climate action program funds transferred to reserves as well as the increase interest from investments to reserves.

DEFINITIONS

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

TRANSFER TO RESERVES: Reserves are created to put aside money from the current year's operations to finance future period operational and capital expenditures.

TRANSFER TO OWN FUNDS: Funds moved from general operating into water and sewer funds.

WATER 2023

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 area to provide for fire protection.

The 2023 budget is \$787,622, an increase of \$0 from the 2022 budget of \$787,682.

REVENUE

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
SALES OF SERVICE	\$672,989	\$672,989	\$0
OTHER REVENUE	\$41,024	\$41,024	\$0
TRANSFER PRIOR YEAR SURPLUS	\$4,600	\$4,600	\$0
DEPRECIATION	\$69,009	\$69,009	\$0
TOTAL WATER REVENUE	\$787,622	\$787,622	\$0

There is no change in the budget as a bylaw rate review is currently underway and proposed rate increases will be brought forward to Council in the near future.

DEFINITIONS

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

OTHER REVENUE: Revenue received from the interest earned on the water fund balance, and funds transferred from the general operating budget.

TRANSFER PRIOR YEAR SURPLUS: Value of previous operational projects not completed.

DEPRECIATION: Amount to cover the cost of annual depreciation.

EXPENSES

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
ADMINISTRATION	\$126,126	\$126,126	\$0
PUMP AND BOOSTER STATIONS	\$106,659	\$106,659	\$0
DISTRIBUTION & MAINTENANCE	\$230,355	\$230,355	\$0
GANTHAZ WATER SYSTEM	\$11,374	\$11,374	\$0
INDUSTRIAL PUMP HOUSE	\$15,882	\$15,882	\$0
TRANSFER TO RESERVES	\$229,217	\$229,217	\$0
DEPRECIATION	\$69,009	\$69,009	\$0
TOTAL WATER EXPENSES	\$787,622	\$787,622	\$0

There is no change in the budget as a bylaw rate review is currently underway and proposed rate increases will be brought forward to Council in the near future.

DEFINITIONS

ADMINISTRATION: Expenses for any custom work requests, meter reading, training, insurance, and vehicle costs.

PUMP AND BOOSTER STATIONS: Repairs and maintenance for the pump and booster stations. Approximately 50% of these costs are hydro expenses for running the pumps.

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

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

INDUSTRIAL PUMP HOUSE: Maintenance, repair, insurance and utilities for the fire suppression system in the industrial area.

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 2023

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 2023 budget is \$623,278, an increase of \$0 from the 2022 budget of \$623,278.

REVENUE

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
SALES OF SERVICE	\$484,587	\$484,587	\$0
OTHER REVENUE	\$23,683	\$23,683	\$0
TRANSFER PRIOR YEARS SURPLUS	\$0	\$0	\$0
DEPRECIATION	\$115,008	\$115,008	\$0
TOTAL SEWER REVENUE	\$623,278	\$623,278	\$0

There is no change in the budget as a bylaw rate review is currently underway and proposed rate increases will be brought forward to Council in the near future.

DEFINITIONS

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

OTHER REVENUE: Revenue received from the interest earned on the sewer fund balance, and funds transferred from the general operating budget.

TRANSFER PRIOR YEARS SURPLUS: Value of previous operational projects not completed.

DEPRECIATION: Amount to cover the cost of annual depreciation.

EXPENSES

DESCRIPTION	2023 BUDGET	2022 BUDGET	2023-2022 VARIANCE
ADMINISTRATION	\$109,165	\$109,165	\$0
COLLECTION SYSTEM	\$56,675	\$56,675	\$0
SANITARY SEWER OPERATIONS	\$153,789	\$153,789	\$0
TRANSFER TO RESERVES	\$188,640	\$188,640	\$0
DEPRECIATION	\$115,008	\$115,008	\$0
TOTAL SEWER EXPENSES	\$623,278	\$623,278	\$0

There is no change in the budget as a bylaw rate review is currently underway and proposed rate increases will be brought forward to Council in the near future.

DEFINITIONS

ADMINISTRATION: Expenses for any custom work requests, training and vehicle costs.

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 lift stations, portable toilets, and sewer sample testing.

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

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

2023 CAPITAL REQUESTS SUMMARY

DESCRIPTION	TOTAL REQUEST (\$'S)
GENERAL GOVERNMENT	
Audio-Visual Upgrades (carry over)	56,767
Community Signage (carry over)	91,403
TOTAL GENERAL GOVERNMENT	148,170
PROTECTIVE SERVICES	
Fire Hall Project (carry over)	1,034,336
Superior Fire Truck #2 Replacement (carry over)	1,633,826
Pierce Ladder Truck Equipment	150,000
TOTAL PROTECTIVE SERVICES	2,818,162
TRANSPORTATION SERVICES	
Road Paving (carry over)	822,010
Commercial Garbage Truck (carry over)	500,000
Air Compressor (carry over)	9,968
Hot Patch Paver (carry over)	92,000
Active Transportation Plan (carry over)	50,000
All-Terrain Vehicle (carry over)	45,000
Paving Plan	95,000
TOTAL TRANSPORTATION SERVICES	1,613,978
PARKS AND RECREATION SERVICES	
Recreation Roof Replacement (carry over)	183,000
Signature Trail Project (carry over)	330,000
Recreation Centre Energy Reductions Project (carry over)	25,260

Audio-Visual Upgrades (carry over)	79,500
TOTAL PARKS AND RECREATION SERVICES	617,760
TOTAL GENERAL FUNDS	5,198,070
WATER	
Pressure Reducing Valves Replacement (carry over)	342,000
Gantahaz Pipe & Meter Replacement (carry over)	56,000
Gantahaz Well #4 Rehabilitation (carry over)	73,500
Gantahaz Water Treatment	590,000
TOTAL WATER	1,061,500
SEWER	
Lagoon Outfall Chamber (carry over)	83,200
Sewer Flusher	100,000
TOTAL SEWER	183,200
TOTAL WATER AND SEWER	1,244,700
TOTAL CAPITAL REQUESTS	6,442,770

GENERAL GOVERNMENT

CARRY OVER PROJECTS

- **Audio-Visual Upgrades**

Majority of the audio-visual equipment was installed in 2022. The remaining audio-visual equipment will be installed early 2023. The new equipment will have the capability to connect to video conferencing and virtual meeting software to effectively allow participation by those in the room or elsewhere.

Cost: \$56,767

- **Community Signage**

Continue to purchase and install the priority 2 and 3 signage as indicated in the Municipal Signage Strategy.

Cost: \$91,403

TOTAL GENERAL GOVERNMENT: \$148,170

PROTECTIVE SERVICES

CARRY OVER PROJECTS

- **Fire Hall Project**

Works to be completed include energization of building, complete exterior paving, concrete curbs, landscaping, existing building demolition and any final project deficiencies. Substantial completion of the project is slated for June 1, 2023.

Cost: \$1,034,336

- **Superior Fire Truck #2 Replacement**

Deposit paid on vehicle, expected to be delivered in Spring 2023

Cost: \$1,633,826

NEW PROJECTS

- **Pierce Ladder Truck Equipment**

Cost: \$150,000

Funding: \$135,000 Fire Vehicle & Equipment Reserve, \$15,000 Regional District of Fraser-Fort George

Description:

The Superior Fire Truck #2 replacement is expected to arrive in spring 2023. The new truck does not come equipped with all the necessary firefighting gear and equipment to respond to calls and it is important that the equipment being installed is reliable and in good working order to ensure safe operation.

Estimated Future Operational Impact: Increase for insurance premium and annual servicing.

TOTAL PROTECTIVE SERVICES: \$2,818,162

TRANSPORTATION SERVICES

CARRY OVER PROJECTS

- **Road Paving** **Cost:** \$822,010
Assessment in the spring of 2022 identified that 5,205m of residential roads need to be milled and paved.
- **Commercial Garbage Truck** **Cost:** \$500,000
The commercial garbage truck is at the end of its life cycle and is becoming costly to repair. Staff will provide a report to Council with all possible options available and a permanent solution to provide commercial garbage collection service in Mackenzie.
- **Air Compressor** **Cost:** \$9,968
Used for asphalt repair, concrete removal and blowing out waterlines for winter. Deposit was paid in 2022, with an expected delivery of May/June 2023.
- **Hot Patch Paver** **Cost:** \$92,000
Used to repair pot holes with a “hot” patch which is expected to extend the time frame between repairs. Equipment was delivered in January 2023.
- **Active Transportation Plan** **Cost:** \$50,000
The plan will provide an assessment of Mackenzie’s current active transportation network highlighting barriers and accessibility issues while exploring options to increase network traffic.
- **All-Terrain Vehicle** **Cost:** \$45,000
The ATV will replace one of the fleet trucks at the Recreation Centre as well as the snowmobile that is nearing the end of its life cycle and can be used for multiple purposes all year round to access trails, transport on the ski hill and clear snow around the Recreation Centre and outdoor rink.

NEW PROJECTS

- **Paving Plan**

Cost: \$95,000

Funding: \$95,000 General Capital Reserve

Description:

Developing an asset management plan, specifically for roadways, will provide recommendations and budget amounts that can be included in the capital plan for maintaining and upgrading our aging road infrastructure.

Estimated Future Operational Impact: None

TOTAL PUBLIC WORKS: \$1,613,978

PARKS AND RECREATION SERVICES

CARRY OVER PROJECTS

- **Recreation Roof Replacement** **Cost:** \$183,000
Arena Roof replacement to be completed spring 2023.

- **Signature Trail Project** **Cost:** \$330,000
Projects to be completed in late spring 2023 include jump and pump track, trail signage, and work at Little Mac Ski Hill.

- **Recreation Centre Energy Reductions Project** **Cost:** \$25,260
Planning component of the project along with the Request for Proposal will be completed in 2023. Replacement of the arena slab and boards, replacement and upgrading water heaters, arena insulation, heat pump recovery system, and various mechanical/electrical components to be completed in 2024

- **Audio-Visual Upgrades** **Cost:** \$79,500
Majority of audio-visual equipment was installed in the Community Hall in 2022. The remaining audio-visual equipment will be installed early 2023, allowing for the space to be used as a secondary Council Meeting location if more space is required. The upgrade will also allow for virtual participation in meetings.

TOTAL RECREATION SERVICES: \$617,760

WATER

CARRY OVER PROJECTS

- **Pressure Reducing Valves Replacement** **Cost:** \$342,000
 Replace pressure reducing vault on Crysedale Drive. The current infrastructure is over 50 years old and required upgrading to improve efficiency, staff safety and ensure water quality.
- **Gantahaz Pipe/Meter Replacement** **Cost:** \$56,000
 Replace galvanized piping inside the building to prevent corrosion and iron staining that is in the water system.
- **Gantahaz Well #4 Rehabilitation** **Cost:** \$73,500
 Project includes the installation of a new pressure reducing valve, removal of asphalt and concrete curb, and the adjustment of the existing sanitary manhole.

NEW PROJECTS

- **Gantahaz Water Treatment** **Cost:** \$590,000
Funding: \$157,353 Water Capital Reserve, 432,647 Investing in Canada Infrastructure Program (pending approval)

Description:

The water supplied to the Gantahaz subdivision does not undergo any treatment or disinfection prior to distribution. High manganese concentrations and changes to the Guidelines for Canadian Drinking Water Quality have indicated a desire for a manganese removal system. This requires the installation of a heavy-industrial water treatment system.

Estimated Future Operational Impact: \$20,000

TOTAL WATER: \$1,061,500

SEWER

CARRY OVER PROJECTS

- **Lagoon Outfall Chamber** **Cost:** \$83,200
Demolish existing building due to mold issues that are compromising the structural integrity of the building and replace with new construction.

NEW PROJECTS

- **Sewer Flusher** **Cost:** \$100,000
Funding: \$100,000 Sewer Capital Reserve

Description:

The piece of equipment is 20 years old and has reached the end of its life cycle and requires replacing.

Estimated Future Operational Impact: Reduction in maintenance costs

TOTAL SEWER PROJECTS: \$183,200

APPENDIX A

DESCRIPTION	2023 PROVISIONAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>TAXATION</u>				
TAXATION	5,398,522	5,068,457	330,065	6.5%
616 AREA	14,000	14,000	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,714,369	2,620,050	94,319	3.6%
	8,126,891	7,702,507	424,384	5.5%
SALES OF SERVICE	440,743	440,943	(200)	(0.0%)
RECREATION AND CULTURE	272,641	280,055	(7,414)	(2.6%)
	713,384	720,998	(7,615)	(1.1%)
<u>LICENCES AND PERMITS</u>				
BUSINESS LICENSE	42,500	40,000	2,500	6.3%
BUILDING/PLUMBING PERMIT REVENUE	17,000	17,000	-	0.0%
OTHER PERMITS/APPLICATIONS	1,225	1,225	-	0.0%
ANIMAL LICENSES	17,000	17,000	-	0.0%
	77,725	75,225	2,500	3.3%
<u>OTHER REVENUES</u>				
FINES	3,500	3,500	-	0.0%
RENTALS	214,214	243,753	(29,539)	(12.1%)
FRANCHISE FEES (FORTIS BC)	81,186	81,186	-	0.0%
RETURN ON INVESTMENTS	322,924	258,500	64,424	24.9%
TAXES PENALTIES AND INTEREST	42,100	42,500	(400)	(0.9%)
COMMUNITY FOREST	-	-	-	0.0%
MISCELLANEOUS	108,230	77,440	30,790	39.8%
DEPRECIATION	1,602,015	1,602,015	-	0.0%
TRANSFER FROM RESERVES & ACCUMULATED SURPLUS	297,284	433,326	(136,042)	(31.4%)
	2,671,453	2,742,220	(70,767)	(2.6%)
<u>GRANTS</u>				
PROVINCIAL GRANTS - UNCONDITIONAL	593,582	526,000	67,582	12.8%
PROVINCIAL GRANTS - CONDITIONAL	110,508	131,742	(21,234)	(16.1%)
REGIONAL DISTRICT GRANTS	5,000	5,000	-	0.0%
OTHER FUNDERS	570,206	559,709	10,497	1.9%
	1,279,296	1,222,450	56,846	4.7%
TOTAL REVENUE	12,868,748	12,463,400	405,348	3.3%

DESCRIPTION	2023 PROVISIONAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING EXPENSES				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	219,822	211,951	7,871	3.7%
GRANTS & CHAMBER OF COMMERCE	212,100	217,150	(5,050)	(2.3%)
ADMINISTRATION	899,837	811,710	88,127	10.9%
FINANCE	660,389	658,290	2,099	0.3%
COMMON SERVICES/COMPUTER/MTCE	440,937	405,624	35,313	8.7%
ECONOMIC DEVELOPMENT	88,300	138,400	(50,100)	(36.2%)
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	52,000	52,000	-	0.0%
	2,489,384	2,411,125	78,259	3.2%
<u>PROTECTIVE SERVICE</u>				
FIRE DEPARTMENT	502,010	501,918	92	0.0%
FUEL MITIGATION	186,778	167,501	19,277	11.5%
INDUSTRIAL AREA FIRE BUILDING	10,460	9,200	1,260	13.7%
BUILDING INSPECTIONS	159,480	160,743	(1,263)	(0.8%)
BYLAW SERVICES	219,403	214,939	4,464	2.1%
EMERGENCY MANAGEMENT	7,700	7,700	-	0.0%
EMERGENCY SERVICES BLDG	57,328	57,311	17	0.0%
OTHER PROTECTIVE SERVICES	150,910	146,707	4,203	2.9%
DEPRECIATION - Protective Service	150,000	150,000	-	0.0%
	1,444,069	1,416,019	28,050	2.0%
<u>TRANSPORTATION SERVICES</u>				
TRANSPORTATION SERVICES	2,097,899	1,921,666.00	176,233	9.2%
DEPRECIATION - Transportation Services	654,500	654,500	-	0.0%
GARBAGE COLLECTION	329,152	329,152	-	0.0%
PUBLIC HEALTH	46,311	94,346	(48,035)	(50.9%)
DEPRECIATION - Public Health	48,765	48,765	-	0.0%
BEACHES AND PARKS	232,744	262,664	(29,920)	(11.4%)
	3,409,371	3,311,093	98,278	3.0%
<u>PARKS AND RECREATION SERVICES</u>				
PARKS AND PLAYGROUNDS	15,788	83,300	(67,512)	(81.0%)
RECREATION FACILITIES	2,785,244	2,776,985	8,259	0.3%
DEPRECIATION - Parks and Recreation Services	696,750	696,750	-	0.0%
TRANSFER TO MACKENZIE PUBLIC LIBRARY	278,881	278,881	-	0.0%
	3,776,663	3,835,916	(59,253)	(1.5%)

DESCRIPTION	2023 PROVISIONAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<i>FISCAL SERVICES</i>				
FISCAL EXPENSES	10,250	10,250	-	0.0%
TRANSFER TO RESERVES	1,685,707	1,427,291	258,415	18.1%
TRANSFER TO OWN FUNDS	53,304	51,707	1,597	0.0%
	1,749,261	1,489,248	260,013	17.5%
TOTAL GENERAL EXPENSES	12,868,748	12,463,400	405,348	3.3%
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	(0)			
WATER OPERATIONS				
REVENUE	787,622	787,622	-	0.0%
EXPENDITURES	787,622	787,622	-	0.0%
NET SURPLUS (DEFICIENCY)	-	-	-	
SEWER OPERATIONS				
REVENUE	623,278	623,278	-	0.0%
EXPENDITURES	623,278	623,278	-	0.0%
NET SURPLUS (DEFICIENCY)	-	-	-	

2.0% of potential property tax revenue directly transferred to
Capital Renewal Reserve (\$103,041)

3.6% of potential property tax revenue for operational costs (\$143,985)