

# 2018

Approved Budget &

# FINANCIAL PLAN

Maintaining the Foundation for Today and the Future



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# *Message from the* Mayor



On behalf of Council, I am pleased to present the 2018 budget for the Regional Municipality of Wood Buffalo.

This year's budget exercise was one of the first projects undertaken by the newly-elected Council. From the outset, our key priorities included open communication and transparency. We wanted to encourage residents to become engaged in the budget process and provide easy access to information for those interested in learning more. In addition to the budget workshops that the Municipality hosts each year, we invited residents to join Council for public information sessions and provided opportunities for them to share their thoughts with us.

The budget before you is the product of robust discussion and engagement, as well as some difficult decisions. Throughout the process, Council made choices that reflected its deep commitment to fiscal responsibility and developing fiscal strategies that will ensure the long-term sustainability of the region. By staying true to this focus, we were ultimately able to approve a total budget for 2018 that was \$94.6M less than the budget from the previous year.

This budget experience has truly been a collaborative effort; one that required public engagement, strong relationships between Council, Administration and stakeholders, and, ultimately, thoughtful deliberation. I would like to thank all those involved in the creation and approval of the 2018 budget. Throughout this process, the Municipality embraced opportunities to find further efficiencies and to achieve our vision of a vibrant, sustainable region we are proud to call home.

I am confident that the 2018 budget strikes a balance between providing municipal programs and services for residents across Wood Buffalo and building a fiscally responsible base for our future.

Sincerely,  
All the best,

Don Scott, QC  
*Mayor*

# *Message from the* Chief Administrator Officer



I am pleased to share the Regional Municipality of Wood Buffalo's 2018 Budget. This document highlights planning and resource management efforts that will influence the future of our region.

At the center of our decision-making process is ensuring the needs of those within the community are met while maintaining fiscal responsibility. This requires a careful balance between knowledge of sustainable operations and cautious use of taxpayer funds to create a strong and stable foundation for years to come. The 2018 Budget and Financial Plan is a testament to our commitment to fiscal responsibility, supported by the continued efforts to implement transparency on the budget process for residents.

We take pride in implementing this budget and aligning it with the four key priorities of our 2018-2021 Strategic Plan: responsible government, downtown revitalization, regional economic development, and Rural and Indigenous communities and partnerships. This Strategic Plan was one of the first actions of the new Council and will guide the Municipality over the next four years.

The budget creation and approval process requires dedication, insight and ample research; it takes a unified team to thoroughly prepare it before it is presented for Council's deliberation. I would like to recognize the continuous efforts of Municipal staff in the creation of this budget and as we continue to serve our residents and enhance our community.

Sincerely,  
Annette Antoniak  
*Chief Administrative Officer,*  
Regional Municipality of Wood Buffalo

# *Message from the* Chief Financial Officer



I am pleased to welcome you to the 2018 Budget and Financial Plan.

We are proud to present an approved budget that aligns with the newly developed 2018-2021 RMWB Strategic Plan vision of a vibrant, sustainable region we are proud to call home, while supporting the mission of delivering excellence – every day.

The Municipality continues to use Zero-Based Budgeting (ZBB), which was introduced in early 2017. This resulted in significant reductions for the 2017 Budget, and in an additional reduction \$94.6M for 2018 Operating Budget. The total savings since the implementation of ZBB is \$141.6M.

Property Tax revenue also decreased \$43.3M from the 2017 Operating Budget. This includes the further reduction to Property Tax revenue due to the net savings from Council approved motions at the February 9, 2018 Special Meeting. Cumulatively, property tax revenue has decreased by \$93.4M since the 2016 Budget.

To support prudent fiscal management, \$65M has been budgeted to fund previously approved debenture-funded capital projects and thereby reduce the committed debt. This will allow the Municipality to avoid an estimated additional \$16M per year of debenture interest and principal payments as well as provide estimated interest savings of \$84M over the amortization period. This provides flexibility and supports longer term fiscal management.

The Municipality dedicates a significant amount of attention to budget development. Producing a budget of this stature is a product of teamwork within the Regional Municipality of Wood Buffalo. I would like to recognize the efforts of all involved and commend their commitment to our region.

Sincerely,  
Elsie Hutton, CPA, CMA, CLGM  
*Chief Financial Officer,*  
Regional Municipality of Wood Buffalo

# RMWB Governance Structure



Mayor  
Don Scott, Q.C.

## Ward 1



Councillor  
Mike Allen



Councillor  
Krista Balsom



Councillor  
Bruce Inglis



Councillor  
Sheila Lalonde



Councillor  
Jane Stroud

## Ward 2



Councillor  
Phil Meagher



Councillor  
Keith McGrath



Councillor  
Calris Voyageur

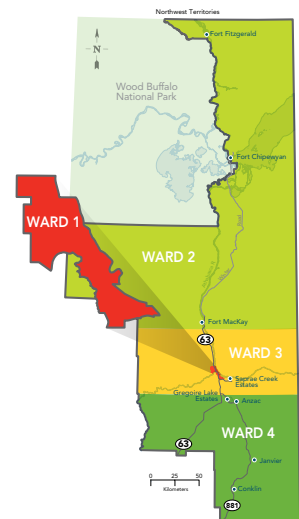
## Ward 3



Councillor  
Jeff Peddle



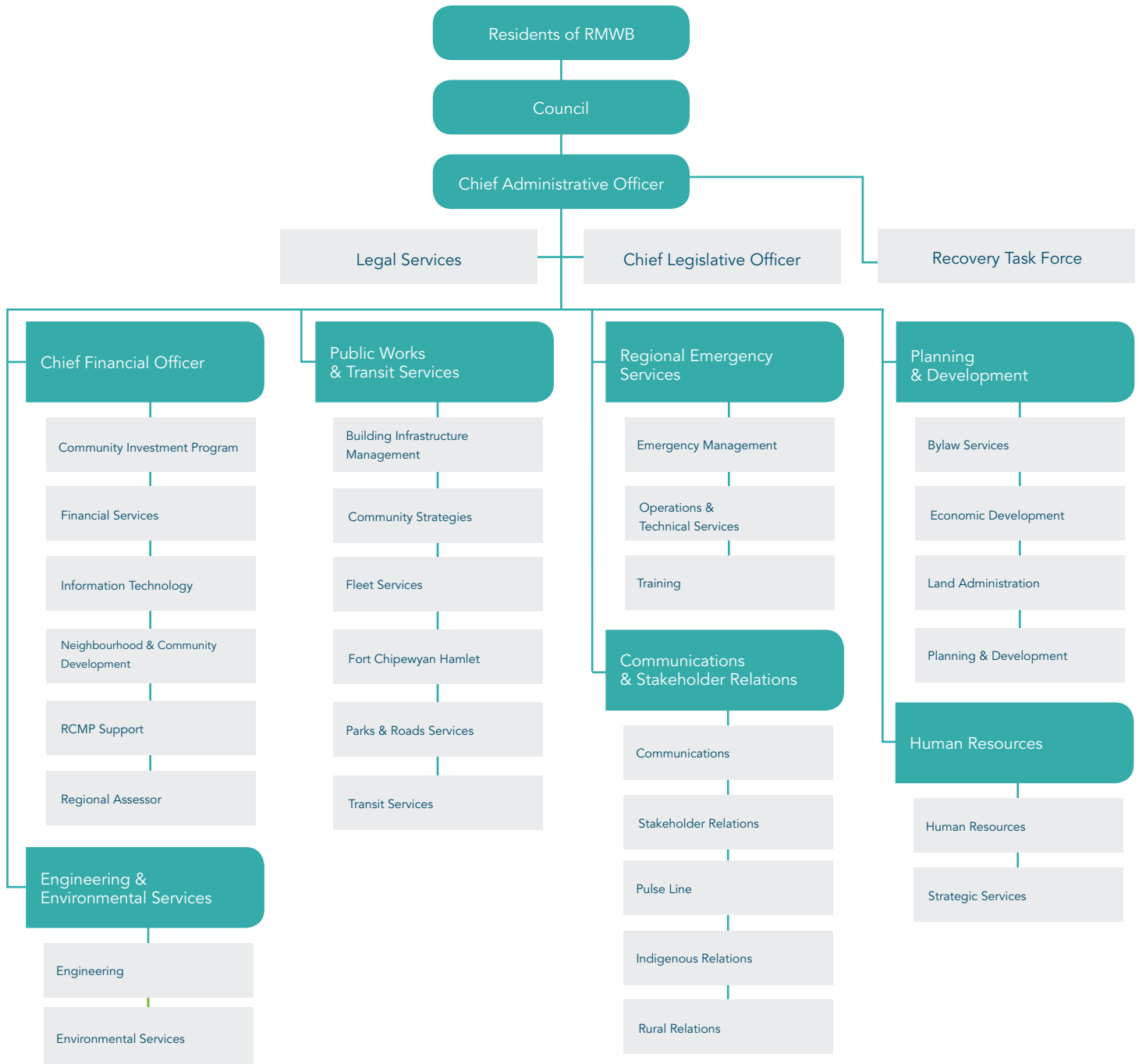
Councillor  
Verna Murphy



The Regional Municipality of Wood Buffalo is governed by a Council of eleven members, who have been elected to represent the four wards covering the Region. Ward 1 consists of the Urban Service Area of Fort McMurray, and is represented by six Councillors, all elected at large. Ward 2 is the largest ward in terms of land area and has two elected representatives. Wards 3 and 4 are each represented by one councillor.

# 2018 RMWB

## Organizational Chart



# Readers Guide

The budget document describes how the Regional Municipality of Wood Buffalo plans to meet the public service and infrastructure needs of its residents. In addition, the budget document provides resourceful information for residents interested in learning about the operation of the Municipality.

The Regional Municipality of Wood Buffalo's budget document seeks to meet several functions:

- **POLICY DOCUMENT:** At the highest level, the budget document is a culmination of a comprehensive operational review. Council and Administration review the needs of the region, priorities and goals and then match resources against those needs, priorities and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- **FINANCIAL PLAN:** The budget document establishes the basic guidelines that the Municipality uses to measure and control expenditures and to track revenues.
- **COMMUNICATION TOOL:** The budget document is one of the means the Municipality uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the Municipality is headed.

The budget document, including each section within the document, has been arranged to provide summary level information at the beginning, with more detailed information at the end, in a manner that assists the reader in understanding how and why the Municipality budgets as it does.

The three (3) primary sections of the document are as follows:

- INTRODUCTION
- 2018 OPERATING BUDGET & 2019 - 2020 FINANCIAL PLAN
- 2018 CAPITAL BUDGET & 2019 - 2020 CAPITAL PLAN



# Readers Guide

## **2018 OPERATING BUDGET & 2019 – 2020 FINANCIAL PLANS**

This section contains budget analysis and discussion and provides brief overviews on: financial summaries, revenue summaries, expense summaries, personnel summary and debt and debt management summaries from 2013 through 2020. The budget overview focuses on the 2018 budget decisions and how these will meet community priorities in 2018 and their impact in the next two years. This section is designed to be a complete summary of the entire budget.

### **Abbreviations**

CAO	Chief Administrative Officer
CFO	Chief Financial Officer
CUPE	Canadian Union of Public Employees
EA	Executive Assistant
IAFF	International Association of Fire Fighters
RCMP	Royal Canadian Mounted Police
RMWB	Regional Municipality of Wood Buffalo

# Readers Guide

## **BUDGET AND FINANCIAL POLICIES**

The Regional Municipality of Wood Buffalo's Budget and Financial Policies are intended to serve as a Council-approved set of values and expectations for residents, Council, Municipal staff, and other interested parties who may do business with the Municipality. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the Municipality's financial and physical resources as well as ensure public trust.

## **BASIS OF BUDGETING**

The Regional Municipality of Wood Buffalo recognizes revenues in the period they are deemed available and measurable to meet or pay for liabilities and expenses in the period goods and services are received.

## **BALANCED BUDGET**

A balanced budget for the Municipality means revenues equal expenses excluding amortization expense for each budget year.

## **BUDGET CYCLE**

The Municipality's budget cycle follows the calendar year (January 1 through December 31). Administration submits annually for Council review and approval, one year operating and capital budgets, two years of operating plan and five years of capital plan.

## **BUDGET AMENDMENTS**

The Framework of the Fiscal Responsibility Policy (FIN-160) approved by Council authorizes the Chief Administrative Officer or designate to re-allocate funds provided that:

### **Operating Budget**

- i. The changes will result in efficient administrative and service delivery process;
- ii. Service levels or standards are not altered or compromised;
- iii. No new services, programs or projects are undertaken; and
- iv. Council set total spending limit is not exceeded.

# *Readers Guide*

## **Capital Budget**

- i. The changes will result in efficient administrative and project delivery process;
- ii. The change will not result in addition or cancellation of a capital project;
- iii. The underlying scope change does not alter the nature and type of capital project;
- iv. Where additional funding is required, funds available from a combination of savings from fully tendered projects, other uncommitted sources such as grants and offsite levies, and cash flow management with other capital projects will be utilized; and
- v. Council set debt and debt service limits are not exceeded.

All budget amendments outside these criteria are presented to Council for review and approval.

# *Key Financial Policies*

## **User Fees and Charges Policy**

The purpose and objective of the Municipality's User Fees and Charges Policy (FIN-030) is as follows:

- Provide a decision-making framework regarding pricing of user fees and charges;
- Lead to a consistent and transparent process of establishing, evaluating and approving imposition of user fees and charges; and
- Support community priorities

## **Debt Policy**

The Municipality's Debt Management Policy (FIN-120) establishes debt and debt service limit thresholds that satisfy the following objectives:

- Ensure the maximum debt and debt service limit is lower than the debt and debt service limit established under the Municipal Government Act (MGA) and regulations;
- Provide flexibility during changing economic conditions;
- Effectively manage debt with ability to pay;
- Effectively support initiatives as identified in the Corporate Strategic Plan, Budgets and Financial plans; and
- Establish thresholds for acquiring debt versus other funding sources.

The RMWB Council approved debt and debt service limits of 85.0% as per the MGA provision.

## **Investment Policy**

The Municipality's Investment Policy (FIN-140) aims for the following objectives:

- **Safety** – Investments shall be undertaken in a manner that seeks to ensure the preservation of capital;
- **Liquidity** – The investment portfolio will remain sufficiently liquid to meet all operating and capital cash requirements that may be reasonably anticipated; and
- **Return** – The investments of the Fund shall be structured with the objective of attaining a total return commensurate with the respective portfolio benchmarks as defined in this policy.

Further, the Municipality's investment activities are guided by the MGA.



# Key Financial Policies

## RESERVES

As part of a deliberate long-term planning and fiscal sustainability efforts, and in line with Council approved policy (FIN-160), the Municipality has put in place two major reserves: Emerging Issues and Capital Infrastructure. In the event that Council approves spending that will result in a balance lower than the uncommitted minimum balance of either reserve, the Chief Administrative Officer (CAO) or designate will recommend a strategy to replenish the reserve to its uncommitted minimum balance.

### Emerging Issues Reserve (EIR)

The EIR is maintained to stabilize operating revenues in response to unanticipated loss of revenue as well as provide funding flexibility in responding to emergencies, unplanned events, and significant price changes. The balance of the Emerging Issues Reserve shall not exceed 15.0% of prior year's audited net property tax revenue subject to a minimum uncommitted balance of \$50 million. Council approval is required to utilize funding from the EIR.

### Capital Infrastructure Reserve (CIR)

The CIR is maintained to fund construction or acquisition of tangible capital assets. The Capital Infrastructure Reserve shall have a minimum uncommitted balance of \$50 million. Council approval is required to utilize funding from the CIR.

The 2018 budget of **\$774,655,727** consisting of **\$433,723,780** for operating needs, **\$275,931,947** for capital improvement program and **\$65,000,000** for undrawn debt reduction has been developed.

The 2018 budget development has been guided by principles fiscal health of; *sustainability*, *flexibility* and *vulnerability*:

- **SUSTAINABILITY** – the degree to which the Regional Municipality can maintain existing services and programs and meet existing creditor requirements without increasing debt.
- **FLEXIBILITY** – the degree to which the Regional Municipality can increase its financial resources to respond to rising commitments, by expanding its revenues.
- **VULNERABILITY** – the degree to which the Regional Municipality becomes dependent on, and therefore, vulnerable to, sources of funding outside of its control or influence.

# *Key Financial Policies*

In the short term, several budget development principles and strategies influenced the 2018 Budget;

- Develop and recommend a balanced budget supported by current revenues.
- Align business plans and budget with Municipal Development Plan and 2018 – 2021 Strategic Plan.
- Maintain fiscal stability reserves and debt levels as per applicable policies.
- Provide funding for new infrastructure, maintenance and asset replacement.
- Maintain quality of life programs in place and identify increasing service levels based on benchmarks.
- Maintain competitive compensation and benefits package for municipal employees.

A number of strategies have been used to address a number of fiscal opportunities for the municipality within the framework of achieving the fiscal goals in the 2018 – 2020 Fiscal Management Strategy:

- Utilize a zero-based budgeting methodology, redeveloping budgets from zero and evaluate every expenditure to find efficiencies and cost savings.
- Utilize other revenue streams for funding of capital projects and eliminate committed undrawn debt.
- Continue to utilize the provisions of the fiscal responsibility policy to manage capital budget amendments in a timely manner.

The 2018 Operating Budget and Plan meet the guidelines in the 2018 – 2020 Fiscal Management Strategy;

Tax methodology is a budget driven process not dependent on assessment growth. Prior years revenue neutral plus new construction methodology is no longer used.

- Debt and debt service limit of 85% of Alberta Regulation 255/2000 as set by Council.
- Maintains Capital Infrastructure Reserve and Emerging Issues at the \$50,000,000 approved minimums. Excess reserves are drawn down in future years to support a predictable taxation strategy.

## FINANCIAL SUMMARIES

The 2018 Operating Budget is balanced at \$774,655,727

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Approved Budget	Plan	Plan
<b>Revenues</b>								
Property Taxes	\$ 549,022,846	\$ 631,629,396	\$ 677,948,945	\$ 793,137,961	\$ 730,069,973	\$ 672,728,941	\$ 653,656,348	\$ 633,858,912
Government Transfers	13,134,541	16,680,691	16,232,745	13,793,184	18,213,155	16,537,075	16,702,446	16,869,469
Sales and User Charges	69,166,415	62,849,435	51,808,139	40,310,117	49,454,350	44,994,740	45,394,187	45,848,134
Sales to Other Governments	2,960,403	3,280,699	3,573,100	2,519,357	3,459,778	2,596,471	2,622,436	2,648,657
Penalties and Costs on Taxes	2,645,844	1,958,942	1,821,812	923,272	2,804,033	4,312,300	4,355,423	4,398,977
Licenses and Permits	10,742,144	10,289,517	5,608,623	3,632,114	3,772,700	3,470,400	3,505,104	3,540,155
Fines	5,112,269	4,093,540	3,717,209	3,173,120	4,928,587	3,040,000	3,070,400	3,101,105
Franchise and Concessions	5,225,944	8,948,639	8,165,601	6,860,033	7,802,627	7,919,000	7,998,190	8,078,172
Returns on Investments	14,932,151	11,323,570	10,043,292	5,099,725	17,274,605	17,396,000	17,569,960	17,745,660
Rentals	1,753,891	2,010,221	927,516	1,131,544	1,810,319	1,475,300	1,490,053	1,504,953
Other Revenues	1,096,964	1,633,459	1,324,392	2,795,360	394,006	185,500	187,355	189,230
	\$ 675,793,412	\$ 754,698,109	\$ 781,171,374	\$ 873,375,787	\$ 839,984,133	\$ 774,655,727	\$ 756,551,902	\$ 737,783,424
<b>Expenses</b>								
Salaries, Wages, & Benefits	\$ 179,045,274	\$ 189,168,739	\$ 221,108,134	\$ 248,051,736	\$ 230,837,934	\$ 228,541,215	\$ 234,826,631	\$ 237,311,376
Contracted & General Services	132,259,470	137,289,252	108,151,224	79,729,004	54,383,945	78,295,569	82,720,920	84,315,337
Purchases from Other Governments	22,877,551	23,387,184	23,788,887	24,643,612	24,102,618	27,113,700	27,252,152	27,391,326
Materials, Goods, Supplies & Utilities	32,527,519	32,002,377	35,521,283	29,239,853	27,930,995	37,269,136	38,014,520	38,774,806
Provision for Allowances	3,709,390	473,072	1,916,875	3,594,493	8,265,996	512,000	517,120	522,291
Transfers to Local Boards and Agencies	7,794,875	918,500	660,000	893,000	143,000	743,000	788,093	795,974
Transfers to Individuals and Organizations	29,791,282	35,945,997	40,394,717	36,650,276	30,162,535	30,290,410	31,368,570	31,682,258
Bank Charges and Short Term Interest	803,129	269,958	259,717	233,401	221,439	228,600	230,886	233,195
Interest on Long Term Debt	16,314,678	15,344,870	14,707,546	14,020,076	13,431,331	12,734,000	11,930,029	11,116,261
Other Expenses	8,564,012	10,408,955	17,034,751	17,904,047	51,914	95,150	15,302	15,454
Debt Repayment	15,094,931	15,225,088	15,764,292	15,702,338	17,116,136	17,301,000	17,527,806	17,890,273
	\$ 448,782,111	\$ 460,433,992	\$ 479,307,426	\$ 470,661,836	\$ 406,647,843	\$ 433,123,780	\$ 445,192,029	\$ 450,048,551
<b>Transfer to Reserves</b>								
Reserve for operations	\$ 1,420,806	\$ 23,438,370	\$ (15,651,515)	\$ 43,546,152	\$ 31,142,687	\$ -	\$ -	\$ -
Contribution to Capital	220,601,530	269,713,713	285,499,020	366,417,400	335,552,869	275,931,947	251,359,873	227,734,873
Transfer to Reserves - Emerging Issues	4,988,965	1,112,034	32,016,443	-	59,391,133	600,000	-	-
Undrawn Debt Reduction	-	-	-	-	-	65,000,000	60,000,000	60,000,000
	\$ 227,011,301	\$ 294,264,117	\$ 301,863,948	\$ 409,963,552	\$ 426,086,689	\$ 341,531,947	\$ 311,359,873	\$ 287,734,873
<b>Surplus / (Deficit)</b>	\$ -	\$ -	\$ -	\$ (7,249,601)	\$ 7,249,601	\$ -	\$ -	\$ -

**OPERATING REVENUE**

The approved 2018 operating budget revenue represents a 2.3% decrease over the 2017 approved budget. The Municipality has moved away from a revenue neutral plus new construction property tax methodology to a budget driven process not dependent on assessment growth. This change is being driven by the changing economic climate in the Municipality. Non- tax revenues have been increased to be more in line of direct costs to provide the applicable services and programs.

Revenue summaries within this document provide trend analysis and discussion of each revenue category.

**OPERATING EXPENSE**

The approved 2018 operating expenses total represents a 6.51% growth over the 2017 approved operating budget. The budget to budget growth is a result of increased costs associated to the completion and therefore use of new assets.

Highlights in the approved 2018 operating budget include the following;

- Centralization of some of internal services to improve efficiencies and duplication of services;
- Decrease grants to local community groups; and
- General increases in existing contracts for services provided to the municipality due to the addition total cost of operations for new assets that are being utilized.

Expenditure summaries within this document provide trend analysis and discussion of each expenditure category.

**CAPITAL BUDGET**

The 2018 capital budget is balanced at \$251,649,356 representing 18% decrease from the 2017 approved capital budget. This decrease can be attributed to a realignment of administrative and Council priorities to ensure resource capacity—internal, external and financial—is not exceeded. The focus for the 2018 approved capital budget is to complete projects started in prior years and to limit new projects to core projects that meet Council’s priorities within the resource capacity.



<b>Capital Budget Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Grants	44,155,127	31,000,000	31,000,000	23,900,000
Capital Infrastructure Reserve	207,494,229	370,435,958	151,050,290	75,034,080
Offsite Levy / Developer Charges	-	-	-	-
<b>Total</b>	<b>\$ 251,649,356</b>	<b>\$ 401,435,958</b>	<b>\$ 182,050,290</b>	<b>\$ 98,934,080</b>

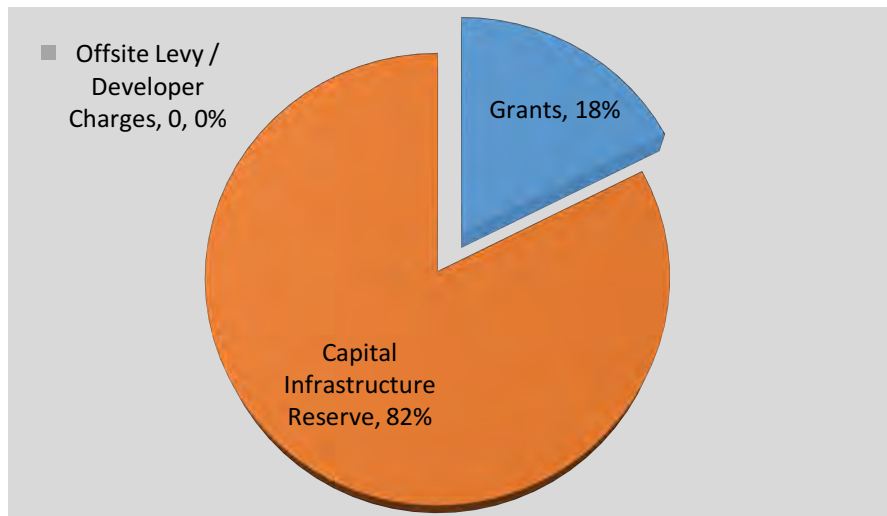
<b>Capital Budget Uses of Funds</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Public Facilities	173,067,556	261,485,958	111,977,290	78,934,080
Recreation & Culture	9,000,000	3,250,000	-	-
Transportation	69,581,800	136,700,000	70,073,000	20,000,000
<b>Total</b>	<b>\$ 251,649,356</b>	<b>\$ 401,435,958</b>	<b>\$ 182,050,290</b>	<b>\$ 98,934,080</b>

\*Does not include public art allocation

The 2018 capital budget contains 70 projects: 17 new single year, 10 new multi-year, 28 continuing multi-year projects, and 15 equipment purchases. The same list is categorized as 61 public facilities, 2 recreation and culture, and 7 transportation projects.

For the 2018 capital budget, 82.5% of total financing will come from reserves and 17.5% from grants. As per our debt strategy we will not be incurring any new debt to finance 2018 capital projects.

**2018 Capital Budget Funding Sources \$251,649,356**



## REGIONAL MUNICIPALITY OF WOOD BUFFALO 2018 APPROVED OPERATING BUDGET, 2019 AND 2020 FINANCIAL PLAN

	2018 Budget	2019 Plan	2020 Plan	2018 - 2019 Change	Change %	2019 - 2020 Change	Change %
<b>Revenues</b>							
Property Taxes	\$ 672,728,941	\$ 653,656,348	\$ 633,858,912	\$ (19,072,593)	-2.8%	\$ (19,797,436)	-3.0%
Government Transfers	16,537,075	16,702,446	16,869,469	165,371	1.0%	167,023	1.0%
Sales and User Charges	44,994,740	45,394,187	45,848,134	399,447	0.9%	453,947	1.0%
Sales to Other Governments	2,596,471	2,622,436	2,648,657	25,965	1.0%	26,221	1.0%
Penalties and Costs on Taxes	4,312,300	4,355,423	4,398,977	43,123	1.0%	43,554	1.0%
Licenses and Permits	3,470,400	3,505,104	3,540,155	34,704	1.0%	35,051	1.0%
Fines	3,040,000	3,070,400	3,101,105	30,400	1.0%	30,705	1.0%
Franchise and Concessions	7,919,000	7,998,190	8,078,172	79,190	1.0%	79,982	1.0%
Returns on Investments	17,396,000	17,569,960	17,745,660	173,960	1.0%	175,700	1.0%
Rentals	1,475,300	1,490,053	1,504,953	14,753	1.0%	14,900	1.0%
Other Revenues	185,500	187,355	189,230	1,855	1.0%	1,875	1.0%
	<b>\$ 774,655,727</b>	<b>\$ 756,551,902</b>	<b>\$ 737,783,424</b>	<b>\$ (18,103,825)</b>	<b>-2.3%</b>	<b>\$ (18,768,478)</b>	<b>-2.5%</b>
<b>Expenses</b>							
Salaries, Wages, & Benefits	\$ 228,541,215	\$ 234,826,631	\$ 237,311,376	\$ 6,285,416	2.8%	\$ 2,484,745	1.1%
Contracted & General Services	78,295,569	82,720,920	84,315,337	4,425,351	5.7%	1,594,417	1.9%
Purchases from Other Governments	27,113,700	27,252,152	27,391,326	138,452	0.5%	139,174	0.5%
Materials, Goods, Supplies & Utilities	37,269,136	38,014,520	38,774,806	745,384	2.0%	760,286	2.0%
Provision for Allowances	512,000	517,120	522,291	5,120	1.0%	5,171	1.0%
Transfers to Local Boards and Agencies	743,000	788,093	795,974	45,093	6.1%	7,881	1.0%
Transfers to Individuals and Organizations	30,290,410	31,368,570	31,682,258	1,078,160	3.6%	313,688	1.0%
Bank Charges and Short Term Interest	228,600	230,886	233,195	2,286	1.0%	2,309	1.0%
Interest on Long Term Debt	12,734,000	11,930,029	11,116,261	(803,971)	-6.3%	(813,768)	-6.8%
Other Expenses	95,150	15,302	15,454	(79,848)	-83.9%	152	1.0%
Debt Repayment	17,301,000	17,527,806	17,890,273	226,806	1.3%	362,467	2.1%
	<b>\$ 433,123,780</b>	<b>\$ 445,192,029</b>	<b>\$ 450,048,551</b>	<b>\$ 12,068,249</b>	<b>102.8%</b>	<b>\$ 4,856,522</b>	<b>2.7%</b>
<b>Transfer to Reserves</b>							
Reserve for operations	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Contribution to Capital	275,931,947	251,359,873	227,734,873	(24,572,074)	-8.9%	(23,625,000)	-10.4%
Transfer to Reserves - Emerging Issues	600,000	-	-	(600,000)	-100.0%	-	0.0%
Undrawn Debt Reduction	65,000,000	60,000,000	60,000,000	(5,000,000)	-7.7%	-	0.0%
	<b>\$ 341,531,947</b>	<b>\$ 311,359,873</b>	<b>\$ 287,734,873</b>	<b>\$ (30,172,074)</b>	<b>-8.8%</b>	<b>\$ (23,625,000)</b>	<b>-8.2%</b>
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>

# 2018 APPROVED BUDGET DEPARTMENTAL FINANCIAL SUMMARY

DEPARTMENTS	Revenue	%	Expenses	%	2018 Approved Operating Budget	2018 FTEs
<b>EXECUTIVE OFFICES (Incl. Mayor &amp; Council)</b>	\$		\$		\$	
Mayor & Council	-		1,325,320		1,325,320	-
Chief Administrative Officer	-		842,780		842,780	3.0
Legal Services	-		2,407,110		2,407,110	7.0
Legislative Services	22,000		2,657,530		2,635,530	14.0
<b>TOTALS</b>	<b>22,000</b>	<b>0%</b>	<b>7,232,740</b>	<b>2%</b>	<b>7,210,740</b>	<b>24.0</b>
<b>CHIEF FINANCIAL OFFICER</b>						
Office of the Chief Financial Officer	-		502,135		502,135	2.0
Community Facilities and Investment	4,013,260		32,420,046		28,406,786	5.0
Neighbourhood and Community Development	2,289,715		3,299,040		1,009,325	19.0
Financial Services	426,000		17,539,100		17,113,100	91.5
Information Technology	-		21,835,851		21,835,851	59.0
Regional Assessor	234,000		3,523,292		3,289,292	19.0
RCMP Support	3,519,000		36,967,985		33,448,985	76.0
<b>TOTALS</b>	<b>10,481,975</b>	<b>1%</b>	<b>116,087,449</b>	<b>27%</b>	<b>105,605,474</b>	<b>271.5</b>
<b>COMMUNICATIONS &amp; STAKEHOLDER RELATIONS</b>						
Director of Communications & Stakeholder Relations	-		475,540		475,540	2.0
Pulse Line	-		552,240		552,240	3.0
Stakeholder Relations	-		897,630		897,630	6.5
Strategic Communications	75,000		2,712,972		2,637,972	14.5
<b>TOTALS</b>	<b>75,000</b>	<b>0%</b>	<b>4,638,382</b>	<b>1%</b>	<b>4,563,382</b>	<b>26.0</b>
<b>ENGINEERING AND ENVIRONMENTAL SERVICES</b>						
Engineering	7,000		8,114,768		8,107,768	32.0
Environmental Services	43,726,230		54,310,246		10,584,016	221.0
<b>TOTALS</b>	<b>43,733,230</b>	<b>6%</b>	<b>62,425,014</b>	<b>14%</b>	<b>18,691,784</b>	<b>253.0</b>
<b>HUMAN RESOURCES</b>						
Human Resources	11,700		10,067,963		10,056,263	51.0
<b>TOTALS</b>	<b>11,700</b>	<b>0%</b>	<b>10,067,963</b>	<b>2%</b>	<b>10,056,263</b>	<b>51.0</b>
<b>INDIGENOUS &amp; RURAL RELATIONS</b>						
Indigenous & Rural Relations	840		2,705,248		2,704,408	15.0
<b>TOTALS</b>	<b>840</b>	<b>0%</b>	<b>2,705,248</b>	<b>1%</b>	<b>2,704,408</b>	<b>15.0</b>
<b>PLANNING AND DEVELOPMENT</b>						
Economic Development	-		1,747,580		1,747,580	8.0
Land Administration	912,000		5,238,200		4,326,200	9.0
Planning & Development	3,273,300		14,288,430		11,015,130	75.0
Bylaw	2,826,500		9,715,552		6,889,052	55.0
<b>TOTALS</b>	<b>7,011,800</b>	<b>1%</b>	<b>30,989,762</b>	<b>7%</b>	<b>23,977,962</b>	<b>147.0</b>
<b>PUBLIC WORKS &amp; TRANSIT SERVICES</b>						
Administration	-		522,035		522,035	2.0
Building Infrastructure Management	4,200		23,157,759		23,153,559	40.0
Community Strategies	80,500		3,307,914		3,227,414	18.0
Fleet Services	50,000		17,880,920		17,830,920	49.0
Fort Chipewyan Hamlet	77,800		5,562,750		5,484,950	27.0
Parks	81,800		18,878,941		18,797,141	90.0
Roads	259,000		30,110,270		29,851,270	82.0
Transit Services	1,232,000		20,053,950		18,821,950	133.0
<b>TOTALS</b>	<b>1,785,300</b>	<b>0%</b>	<b>119,474,539</b>	<b>28%</b>	<b>117,689,239</b>	<b>441.0</b>
<b>REGIONAL EMERGENCY SERVICES</b>						
Administrative Services	-		607,948		607,948	19.0
Emergency Management	11,500		734,920		723,420	5.0
Fire Chief - Administration	87,000		2,705,950		2,618,950	5.0
Operations & Technical Services	9,692,600		33,693,250		24,000,650	162.0
Training	102,651		2,150,500		2,047,849	6.0
<b>TOTALS</b>	<b>9,893,751</b>	<b>1%</b>	<b>39,892,568</b>	<b>9%</b>	<b>29,998,817</b>	<b>197.0</b>
<b>CORPORATE FINANCE</b>	701,590,131	<b>91%</b>	39,472,305	<b>9%</b>	<b>(662,117,826)</b>	-
<b>WOOD BUFFALO RECOVERY TASK FORCE</b>	50,000	<b>0%</b>	137,810	<b>0%</b>	<b>87,810</b>	10.0
<b>Net Operating</b>	<b>774,655,727</b>	<b>100%</b>	<b>433,123,780</b>	<b>100%</b>	<b>(341,531,947)</b>	-
Reserve for operations	-		-		-	-
Contribution to Capital	-		275,931,947		275,931,947	-
Transfer to Reserves - Emerging Issues	-		600,000		600,000	-
Undrawn Debt Reduction	-		65,000,000		65,000,000	-
<b>SURPLUS / (DEFICIT)</b>	<b>774,655,727</b>	<b>100%</b>	<b>774,655,727</b>	<b>100%</b>	<b>-</b>	<b>1,435.5</b>

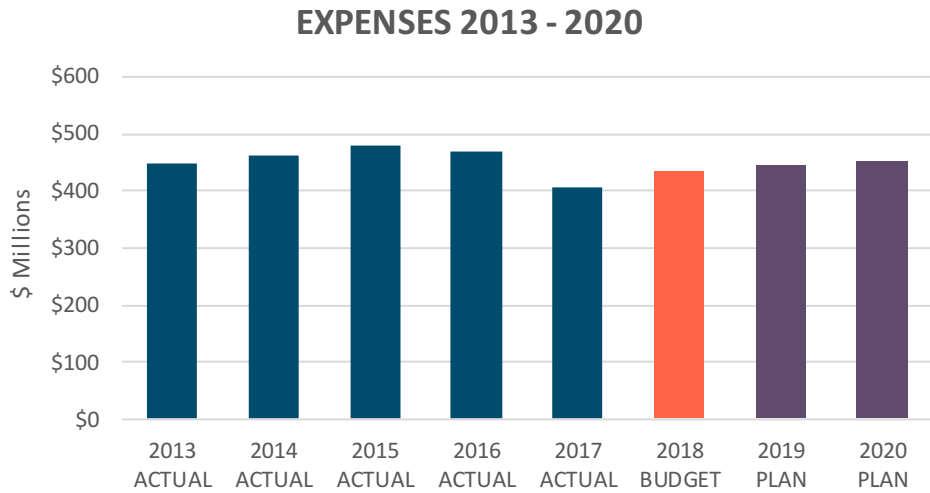
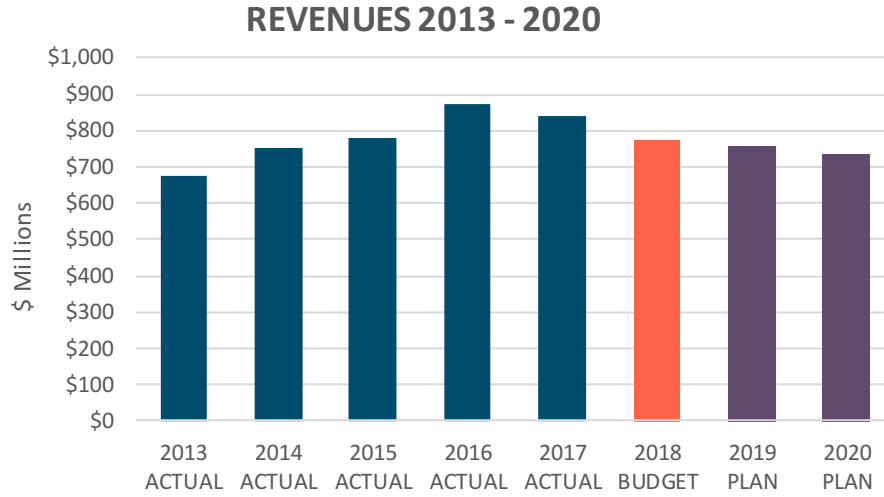
## 2018 APPROVED OPERATING BUDGET SUMMARY BY DIVISION

Regional Municipality of Wood Buffalo	Executive Offices (incl. Mayor & Council)	Chief Financial Officer	Communications and Stakeholder Relations	Engineering & Environmental Services	Human Resources	Indigenous & Rural Relations	Planning and Development	Public Works and Transit Services	Regional Emergency Services	Corporate Finance	Wood Buffalo Recovery Committee	2018 Approved Operating Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUES</b>												
Net Taxes Available for Municipal Purposes	-	-	-	203,810	-	-	-	50,000	-	672,475,131	-	672,728,941
Government Transfers	-	8,177,975	-	-	-	-	-	30,000	8,329,100	-	-	16,537,075
Sales and User Charges	22,000	826,000	75,000	40,913,900	11,700	840	174,000	1,576,300	1,345,000	-	50,000	44,994,740
Sales to Other Governments	-	-	-	2,489,620	-	-	-	4,200	102,651	-	-	2,596,471
Penalties and Costs on Taxes	-	394,000	-	118,300	-	-	-	-	-	3,800,000	-	4,312,300
Licenses and Permits	-	-	-	7,600	-	-	3,440,800	-	22,000	-	-	3,470,400
Fines	-	400,000	-	-	-	-	2,605,000	-	35,000	-	-	3,040,000
Franchise and Concessions	-	-	-	-	-	-	-	-	-	7,919,000	-	7,919,000
Return on Investments	-	-	-	-	-	-	-	-	-	17,396,000	-	17,396,000
Rentals	-	660,000	-	-	-	-	792,000	23,300	-	-	-	1,475,300
Other Revenue	-	24,000	-	-	-	-	-	101,500	60,000	-	-	185,500
<b>TOTAL REVENUES</b>	<b>22,000</b>	<b>10,481,975</b>	<b>75,000</b>	<b>43,733,230</b>	<b>11,700</b>	<b>840</b>	<b>7,011,800</b>	<b>1,785,300</b>	<b>9,893,751</b>	<b>701,590,131</b>	<b>50,000</b>	<b>774,655,727</b>
<b>EXPENSES</b>												
Salary, Wages and Benefits	4,891,000	38,963,320	3,869,600	42,054,940	8,272,000	2,085,400	22,470,000	63,329,955	36,905,000	5,700,000	-	228,541,215
Contracted and General Services	2,202,290	18,038,382	740,232	13,342,888	1,670,813	272,513	8,351,913	28,611,605	1,539,818	3,387,305	137,810	78,295,569
Purchases from Other Governments	1,000	26,537,400	-	300	-	-	20,000	555,000	-	-	-	27,113,700
Material, Goods, Supplies and Utilities	138,450	1,201,436	28,550	7,011,886	120,350	264,285	111,850	26,976,479	1,415,850	-	-	37,269,136
Provision for Allowances	-	162,000	-	-	-	-	-	-	-	350,000	-	512,000
Transfers to Local Boards and Agencies	-	743,000	-	-	-	-	-	-	-	-	-	743,000
Transfers to Individuals and Organizations	-	30,260,410	-	-	-	-	-	-	30,000	-	-	30,290,410
Bank Charges and Short term Interest	-	169,500	-	15,000	4,800	-	36,000	1,500	1,800	-	-	228,600
Interest on Long Term Debt	-	-	-	-	-	-	-	-	-	12,734,000	-	12,734,000
Other Expenses	-	12,000	-	-	-	83,050	-	-	100	-	-	95,150
Debtenture Repayment	-	-	-	-	-	-	-	-	-	17,301,000	-	17,301,000
<b>TOTAL EXPENDITURES</b>	<b>7,232,740</b>	<b>116,087,448</b>	<b>4,638,382</b>	<b>62,425,014</b>	<b>10,067,963</b>	<b>2,705,248</b>	<b>30,989,763</b>	<b>119,474,539</b>	<b>39,892,568</b>	<b>39,472,305</b>	<b>137,810</b>	<b>433,123,780</b>
Operating Surplus (Deficit)	(7,210,740)	(105,605,473)	(4,563,382)	(18,691,784)	(10,056,263)	(2,704,408)	(23,977,963)	(117,689,239)	(29,998,817)	662,117,826	(87,810)	341,531,947
Reserve for operations	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Capital	-	-	-	-	-	-	-	-	-	275,931,947	-	275,931,947
Transfer to Reserves - Emerging Issues	-	-	-	-	-	-	-	-	-	600,000	-	600,000
Undrawn Debt Reduction	-	-	-	-	-	-	-	-	-	65,000,000	-	65,000,000
<b>SURPLUS/(DEFICIT)</b>	<b>(7,210,740)</b>	<b>(105,605,473)</b>	<b>(4,563,382)</b>	<b>(18,691,784)</b>	<b>(10,056,263)</b>	<b>(2,704,408)</b>	<b>(23,977,963)</b>	<b>(117,689,239)</b>	<b>(29,998,817)</b>	<b>320,585,879</b>	<b>(87,810)</b>	<b>-</b>

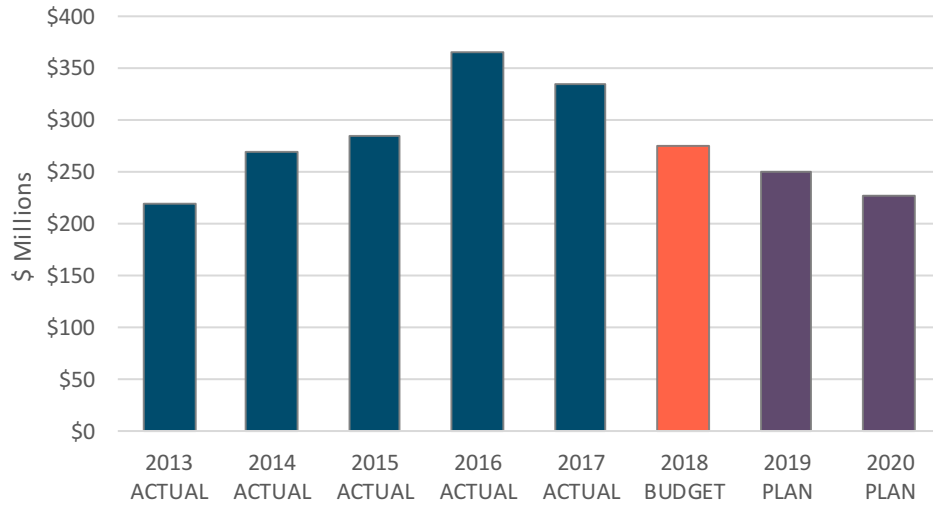


# 2018 APPROVED OPERATING BUDGET SUMMARY BY DIVISION

## 2013-2017 REVENUES AND EXPENSES TRENDS



### TRANSFERS TO CAPITAL RESERVES 2013 - 2020



**REVENUE SUMMARIES**  
**2013-2018**

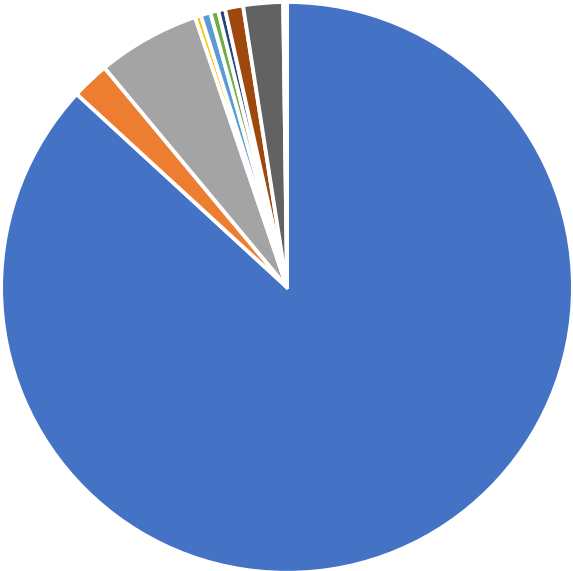
# REVENUE SUMMARIES

The Regional Municipality of Wood Buffalo has twelve sources of revenue – see below for details. The 2018 approved operating budget total revenue is \$774,655,727.

	2018 APPROVED BUDGET	%
Property Taxes	672,728,941	86.8%
Government Transfers	16,537,075	2.1%
Sales and User Charges	44,994,740	5.8%
Sales to Other Governments	2,596,471	0.3%
Penalties and Costs on Taxes	4,312,300	0.6%
Licenses and Permits	3,470,400	0.4%
Fines	3,040,000	0.4%
Franchise and Concessions	7,919,000	1.0%
Returns on Investments	17,396,000	2.2%
Rentals	1,475,300	0.2%
Other Revenues	185,500	0.0%
<b>TOTAL</b>	<b>774,655,727</b>	<b>100.0%</b>

## 2018 APPROVED OPERATING BUDGET \$774,655,727

WHERE DOES THE MONEY COME FROM?



- Property Taxes
- Government Transfers
- Sales and User Charges
- Sales to Other Governments
- Penalties and Costs on Taxes
- Licenses and Permits
- Fines
- Franchise and Concessions
- Returns on Investments
- Rentals
- Other Revenues



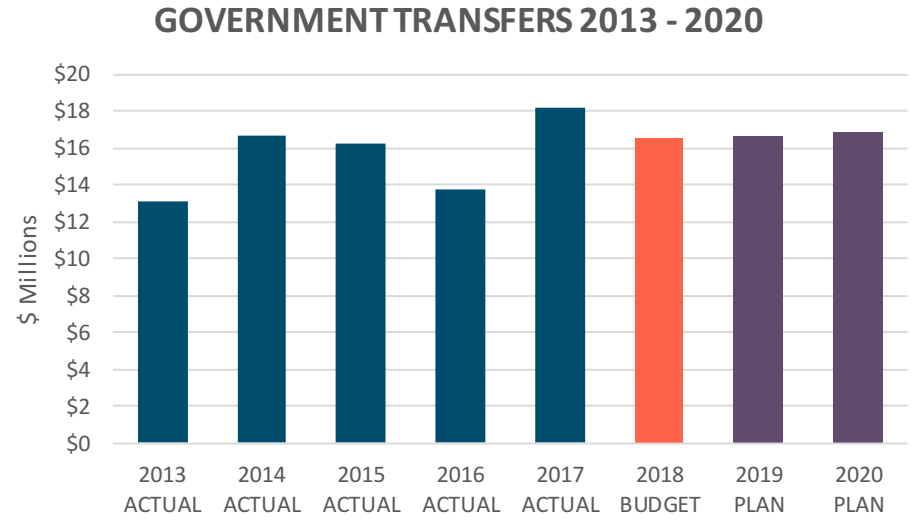
## PROPERTY TAXES

The 2018 approved budget property tax revenue is \$672,728,941, which accounts for 86.8% of total revenue and represents a decrease of 7.9% from the 2017 actual.



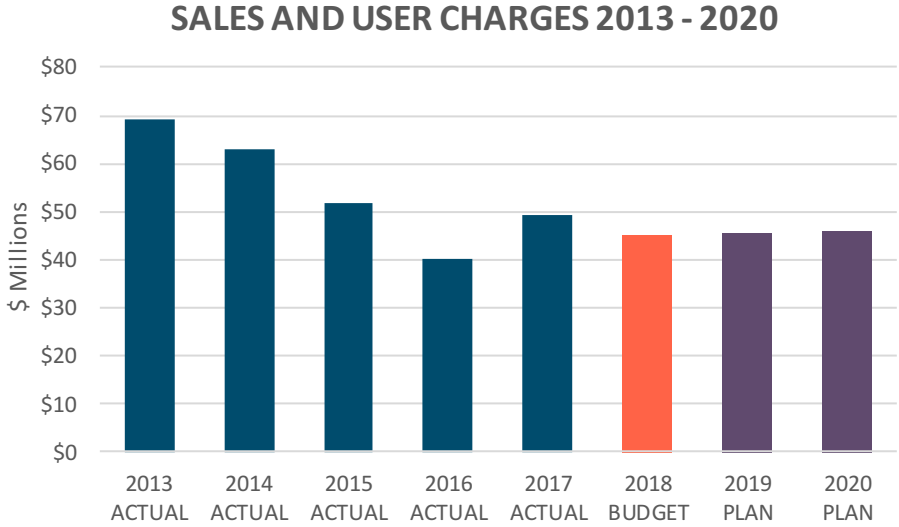
## GOVERNMENT TRANSFERS

The 2018 approved budget is \$16,537,075, which accounts for 2.1% of the total revenue and represents an increase of 9.2% from the 2017 actual.



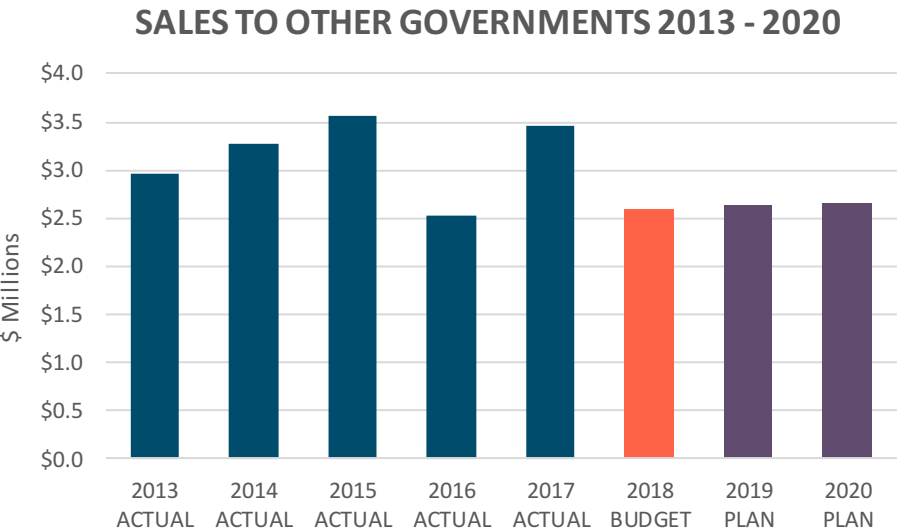
### SALES AND USER CHARGES

The 2018 approved budget is \$44,994,740, which accounts for 5.8% of total revenue, and represents a decrease of 9.0% from the 2017 actual.



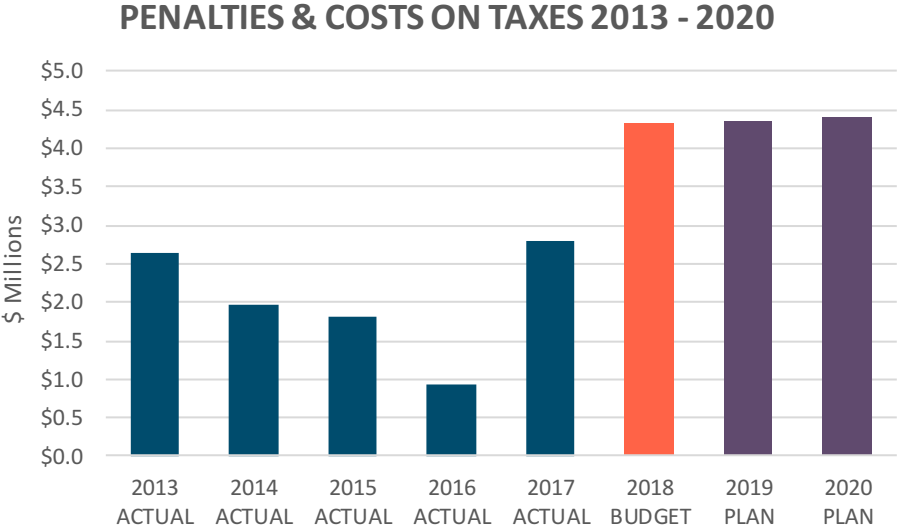
### SALES TO OTHER GOVERNMENTS

The 2018 approved budget is \$2,596,471, which accounts for 0.3% of the total revenue and represents a decrease of 25.0% from the 2017 actual.



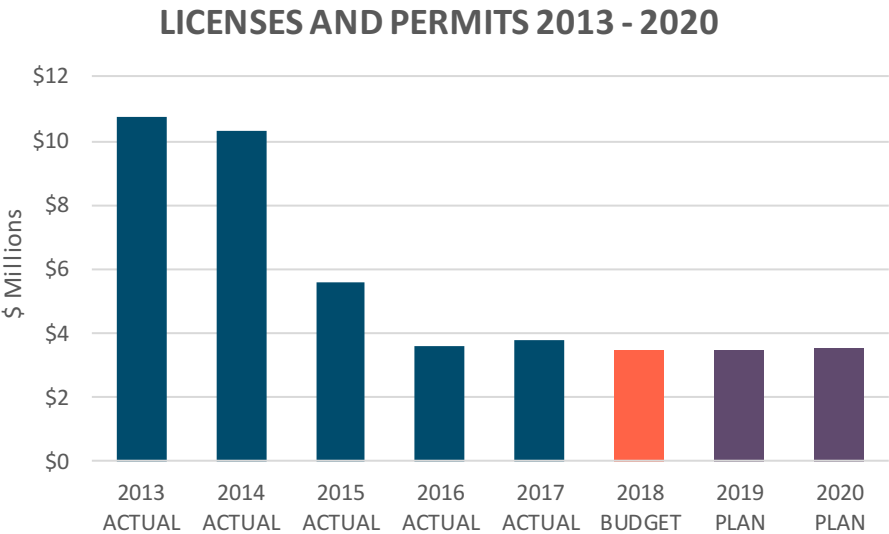
## PENALTIES AND COSTS ON TAXES

The 2018 approved budget is \$4,312,300, which accounts for 0.6% of the total revenue and represents an increase of 53.8% from the 2017 actual.



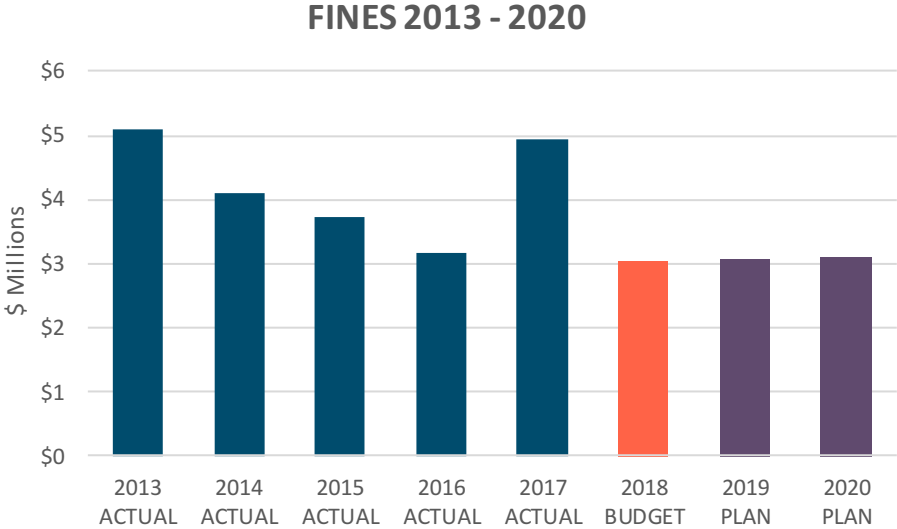
## LICENSES AND PERMITS

The 2018 approved budget is \$3,470,400, which accounts for 0.4% of the total revenue and represents a decrease of 8.0% from the 2017 actual.



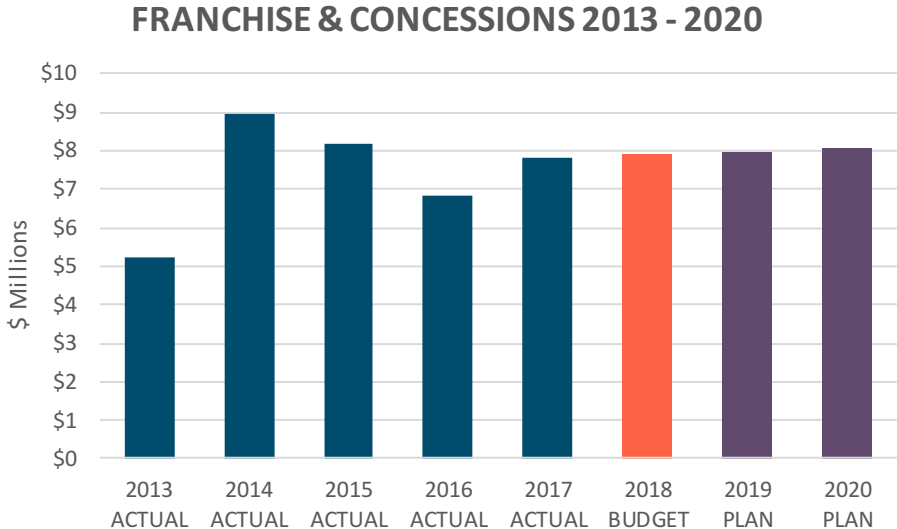
## FINES

The 2018 approved budget is \$3,040,000, which accounts for 0.4% of the total revenue and represents a decrease of 38.3% from the 2017 actual.



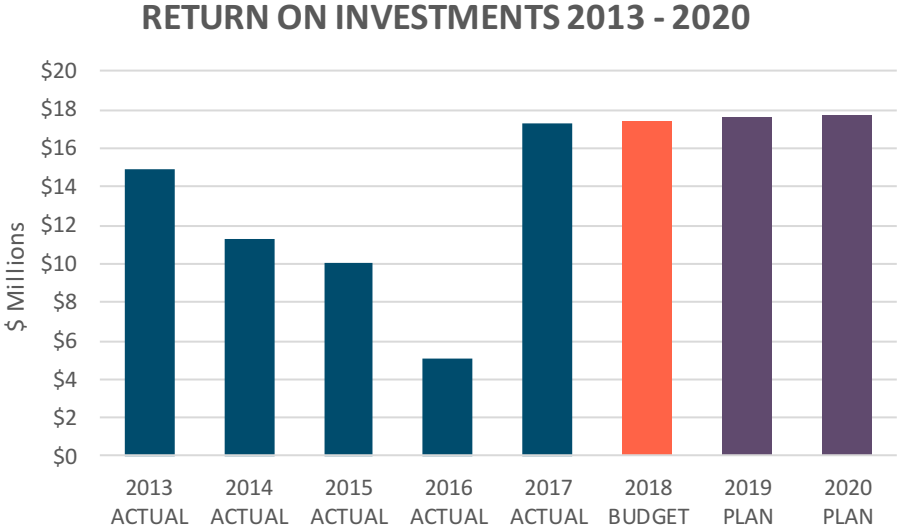
## FRANCHISE AND CONCESSIONS

The 2018 approved budget is \$7,919,000, which accounts for 1.0% of the total revenue and represents an increase of 1.5% from the 2017 actual.



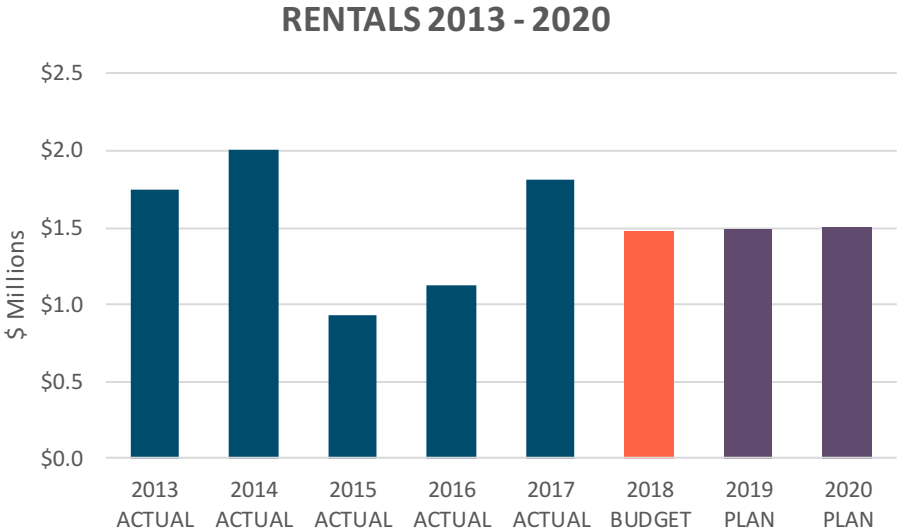
## RETURN ON INVESTMENTS

The 2018 approved budget is \$17,396,000, which accounts for 2.2% of the total revenue and represents an increase of 0.7% from the 2017 actual.



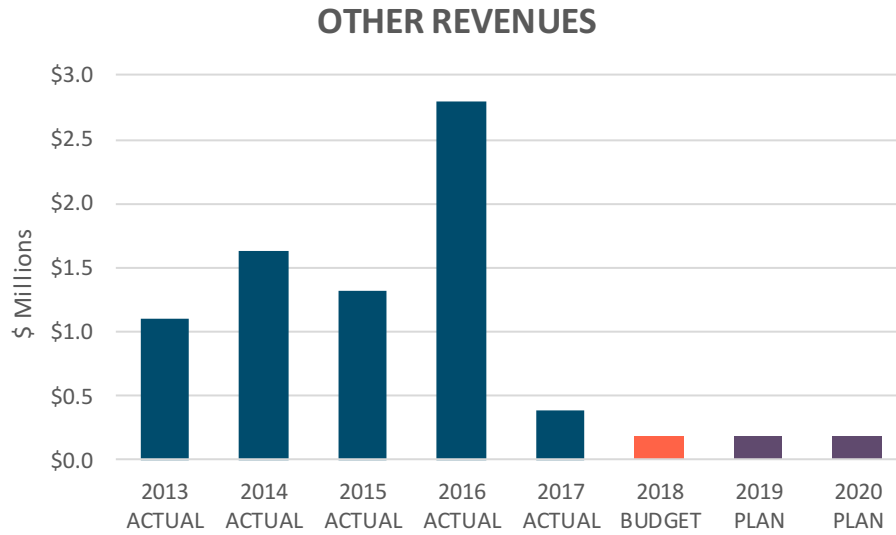
## RENTALS

The 2018 approved budget is \$1,475,300, which accounts for 0.2% of the total revenue and represents a decrease of 18.5% from the 2017 actual.



## OTHER REVENUES

The 2018 approved budget is \$185,500, which accounts for 0.0% of the total revenue and represents a decrease of 52.9% from the 2017 actual.





**EXPENSE SUMMARIES**  
**2013-2018**

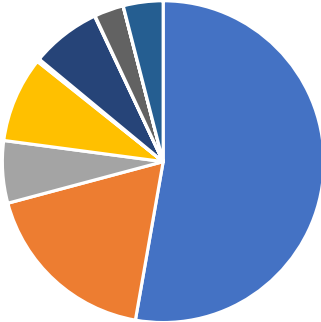
# EXPENSE SUMMARIES

The Regional Municipality of Wood Buffalo has eleven expense categories: Salaries, Wages & Benefits, Contracted & General Services, Purchases from Other Governments, Materials, Good, Supplies & Utilities, Provision for Allowances, Transfers to Local Boards & Agencies, Transfers to Individuals & Organizations, Bank Charges & Short-Term Interest, Interest on Long Term Debt, Other Expenses, and Debt Repayment.

	2018 APPROVED BUDGET	%
Salaries, Wages, & Benefits	\$ 228,541,215	52.8
Contracted & General Services	78,295,569	18.1
Purchases from Other Governments	27,113,700	6.3
Materials, Goods, Supplies & Utilities	37,269,136	8.6
Provison for Allowances	512,000	0.1
Transfers to Local Boards and Agencies	743,000	0.2
Transfers to Individuals and Organizations	30,290,410	7.0
Bank Charges and Short Term Interest	228,600	0.1
Interest on Long Term Debt	12,734,000	2.9
Other Expenses	95,150	0.0
Debt Repayment	17,301,000	4.0
	<b>\$ 433,123,780</b>	<b>100.0</b>
<b>Transfer to Reserves</b>		
Reserve for operations	\$ -	
Capital Infrastructure	275,931,947	
Emerging Issues	600,000	
Undrawn Debt Reduction	65,000,000	
	<b>\$ 341,531,947</b>	
<b>TOTAL</b>	<b>\$ 774,655,727</b>	

## 2018 APPROVED OPERATING BUDGET \$433,123,780

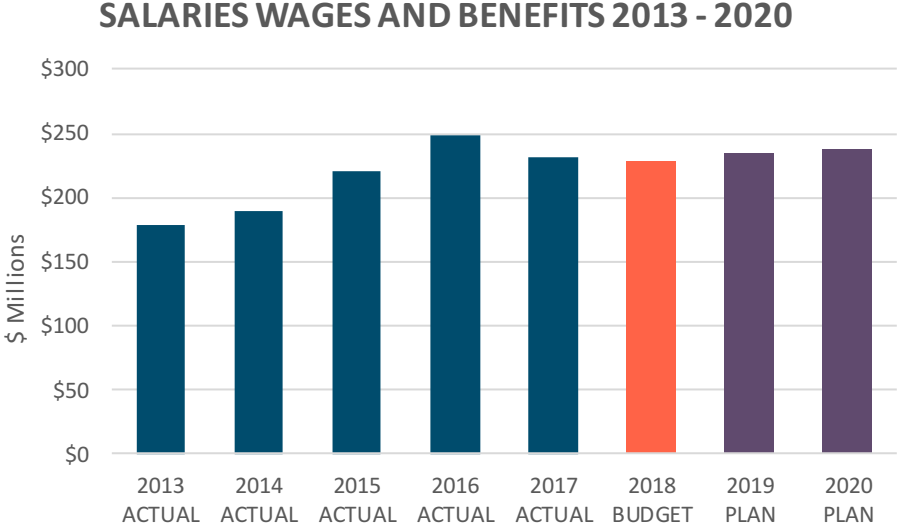
WHERE DOES THE MONEY GO?



- Salaries, Wages, & Benefits
- Contracted & General Services
- Purchases from Other Governments
- Materials, Goods, Supplies & Utilities
- Provison for Allowances
- Transfers to Local Boards and Agencies
- Transfers to Individuals and Organizations
- Bank Charges and Short Term Interest
- Interest on Long Term Debt
- Other Expenses
- Debt Repayment

# SALARIES, WAGES AND BENEFITS

The approved 2018 budget is \$228,541,215, which accounts for 52.8% of total operating expenses and represents a 1.0% decrease from the 2017 actual.



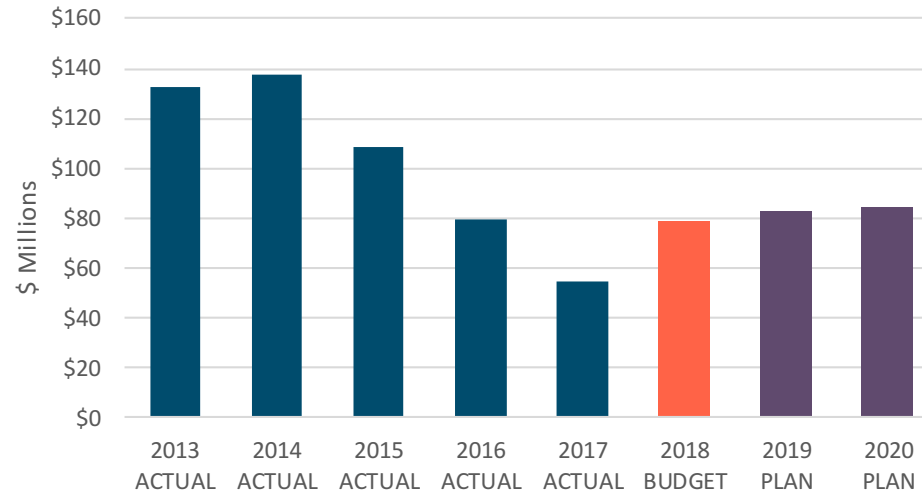
## 2017 ACTUAL TO 2018 APPROVED BUDGET ANALYSIS FOR CONTRACTED AND GENERAL SERVICES

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Change 2017 Actual vs 2018 Budget	
	\$	\$	\$	\$	\$	\$	\$	%
CONTRACTED & GENERAL SERVICES								
Advertising / Promotion	2,734,989	3,057,774	1,490,743	909,221	885,121	1,008,635	123,514	14
Business Travel	2,007,720	1,519,186	525,882	411,607	381,701	694,471	312,770	82
Communications	2,323,053	2,491,048	3,127,610	3,277,256	2,145,922	2,342,460	196,538	9
Computer Support	2,753,572	3,867,750	3,411,133	6,039,246	3,806,521	5,838,661	2,032,140	53
Consultant Fees	4,149,876	3,552,013	2,910,831	6,270,717	764,461	4,085,856	3,321,395	434
General Services - Contracted	79,869,019	85,417,589	66,388,807	38,630,841	28,792,187	42,773,236	13,981,049	49
Insurance	3,231,880	4,196,503	3,913,987	3,861,096	4,406,842	4,361,700	(45,142)	(1)
Legal Fees	6,443,674	7,603,674	2,678,127	2,496,372	664,440	1,566,000	901,560	136
Membership & Registration Fees	396,996	389,998	363,913	329,828	314,430	349,289	34,858	11
Others	2,387,671	4,280,157	2,844,076	1,840,645	1,305,213	1,438,652	133,439	10
Professional Services	14,421,166	8,899,274	9,066,734	5,685,154	2,831,919	5,297,100	2,465,181	87
Rental & Lease	7,056,404	7,391,016	7,184,544	6,787,174	5,197,899	4,366,975	(830,924)	(16)
Training Costs	2,569,905	2,177,308	1,206,597	943,794	820,068	1,238,785	418,717	51
Vehicle Repair & Maintenance	115,009	96,524	137,281	53,211	41,574	44,200	2,626	6
Winter Roads	1,798,537	2,349,438	2,900,958	2,192,843	2,025,646	2,889,550	863,904	43
<b>Total</b>	<b>132,259,470</b>	<b>137,289,252</b>	<b>108,151,224</b>	<b>79,729,004</b>	<b>54,383,945</b>	<b>78,295,569</b>	<b>23,911,625</b>	<b>44</b>

### CONTRACTED AND GENERAL SERVICES

The approved 2018 budget is \$78,295,569, which accounts for 18.1% of the total operating expense budget and represents a 44.0% increase from the 2017 actual.

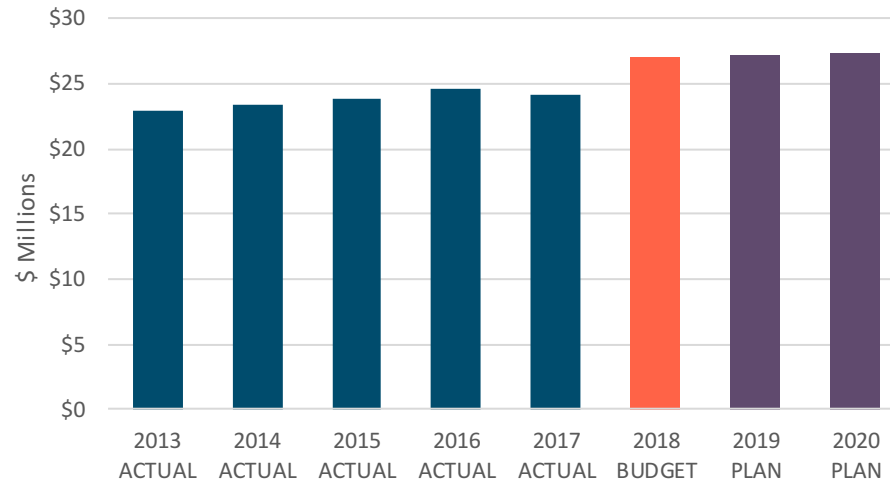
### CONTRACTED & GENERAL SERVICES 2013 - 2020



### PURCHASES FROM OTHER GOVERNMENTS

The approved 2018 budget is \$27,113,700, which accounts for 6.3% of the total operating budget and represents a 12.5% decrease from the 2017 actual.

### PURCHASES FROM OTHER GOVERNMENTS 2013 - 2020

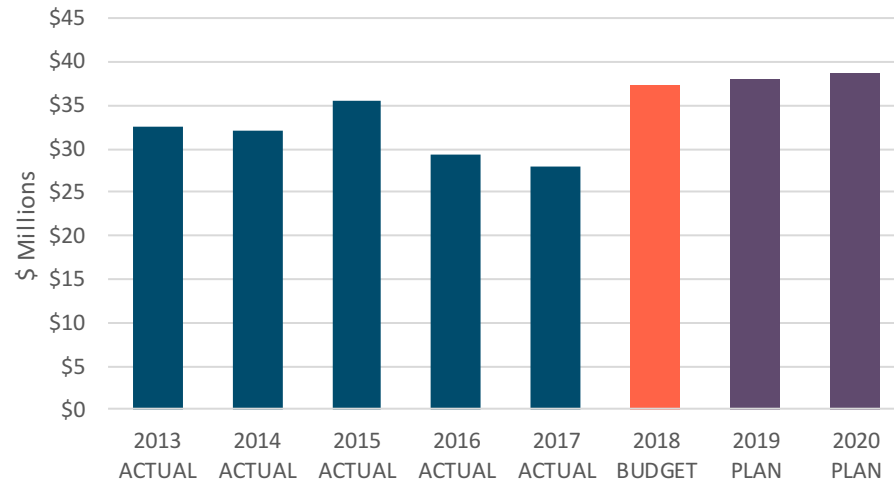


### MATERIALS, GOODS, SUPPLIES AND UTILITIES

The approved 2018 budget is \$37,269,136, which accounts for 8.6% of the total operating budget and represents a 33.4% increase from the 2017 actual. Materials, Goods, Supplies and Utilities includes expenses from Electricity, Fuels & Lubes, Supplies, Chemicals and Salts, Plant Materials, etc.



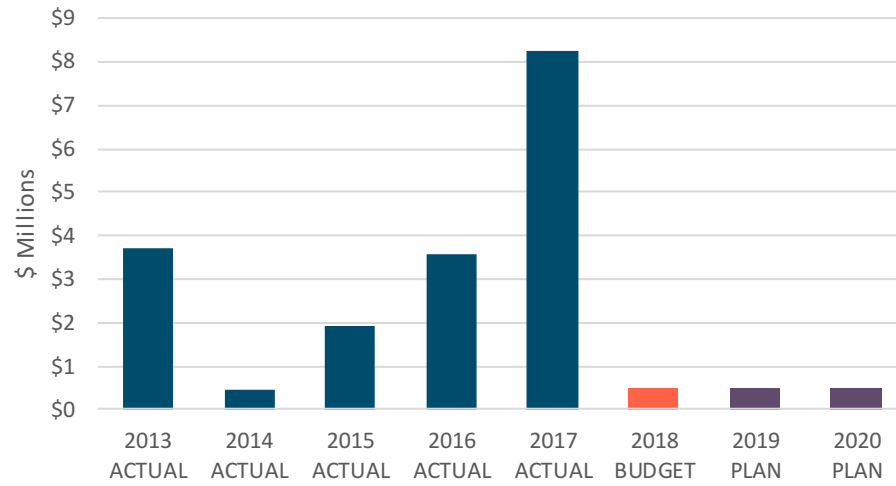
### MATERIAL GOODS SUPPLIES & UTILITIES 2013 - 2020



### PROVISION FOR ALLOWANCES

The approved 2018 budget is \$512,000, which accounts for 0.1% of the total operating budget and represents a 93.8% decrease from the 2017 actual.

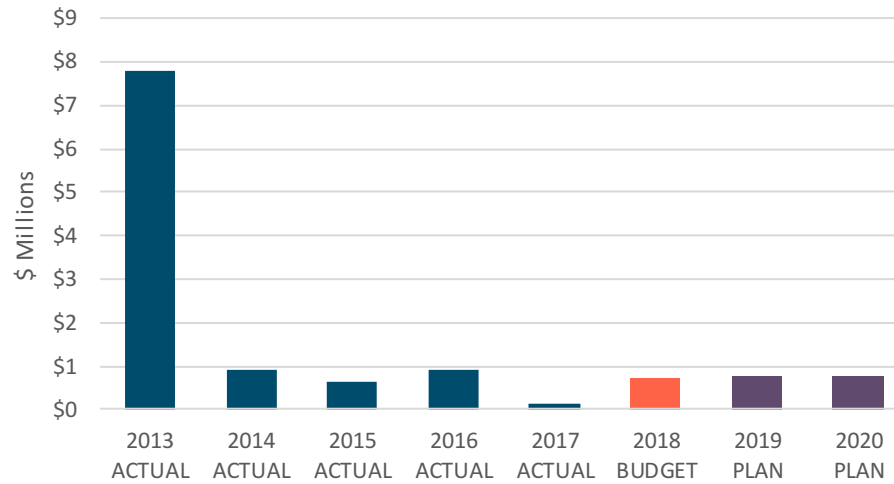
### PROVISION FOR ALLOWANCES 2013 - 2020



### TRANSFERS TO LOCAL BOARDS AND AGENCIES

The approved 2018 budget is \$743,000, which accounts for 0.2% of the total operating budget.

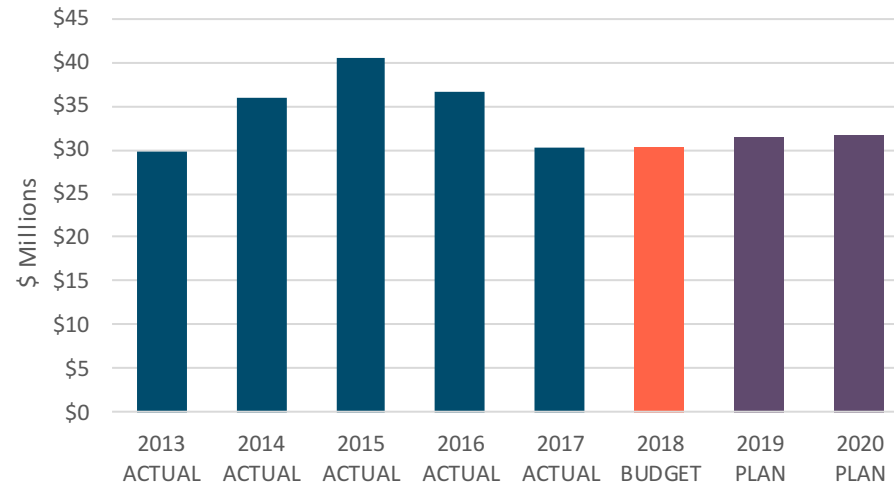
### TRANSFER TO LOCAL BOARDS & AGENCIES 2013 - 2020



### TRANSFERS TO INDIVIDUALS AND ORGANIZATIONS

The approved 2018 budget is \$30,290,410, which accounts for 7.0% of the total operating budget and represents an 0.4% increase from the 2017 actual.

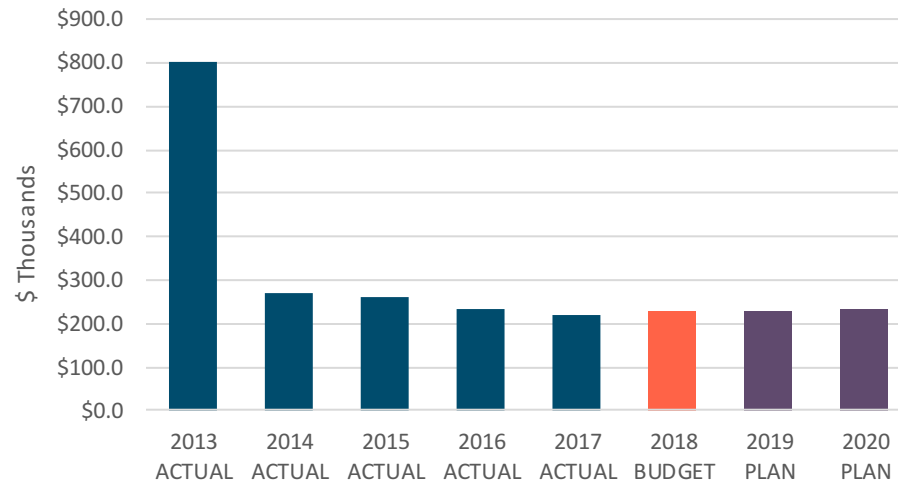
### TRANSFERS TO INDIVIDUALS & ORGANIZATIONS 2013 - 2020



### BANK CHARGES AND SHORT-TERM INTEREST

The approved 2018 budget is \$228,600, which accounts for 0.1% of the total operating budget and represents a 3.2% increase from the 2017 actual.

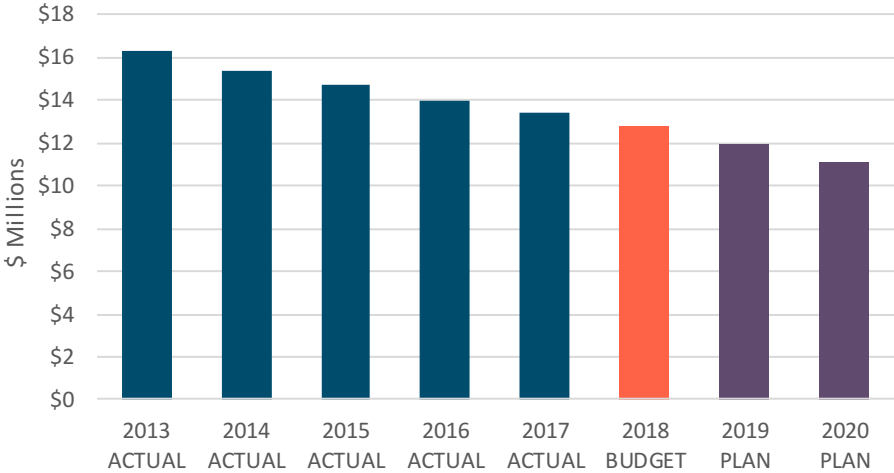
### BANK CHARGES & SHORT TERM INTEREST 2013 - 2020



### INTEREST ON LONG TERM DEBT

The approved 2018 budget is \$12,734,000, which accounts for 2.9% of the total operating budget and represents a 5.2% decrease from the 2017 actual.

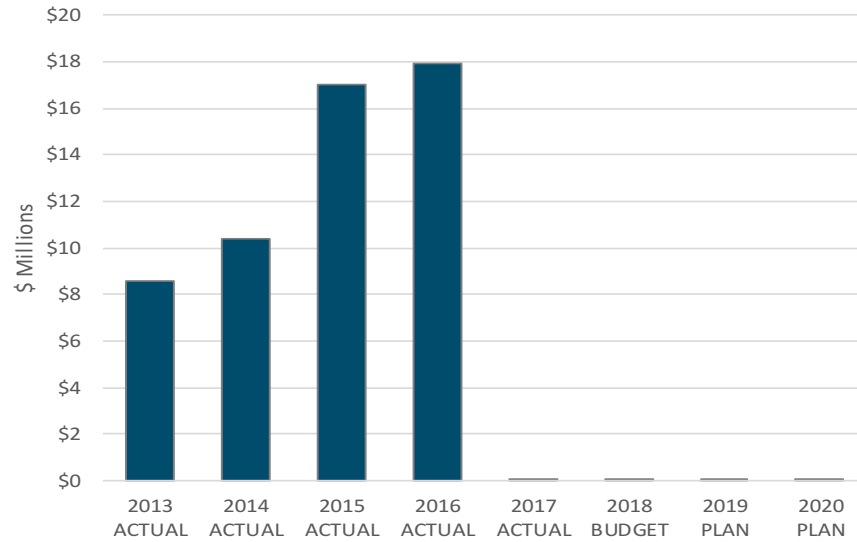
### INTEREST ON LONG TERM DEBT 2013 - 2020



### OTHER EXPENSES

The approved 2018 budget is \$95,150, which accounts for 0.0% of the total operating budget and represents a 83.3% increase from the 2017 actual.

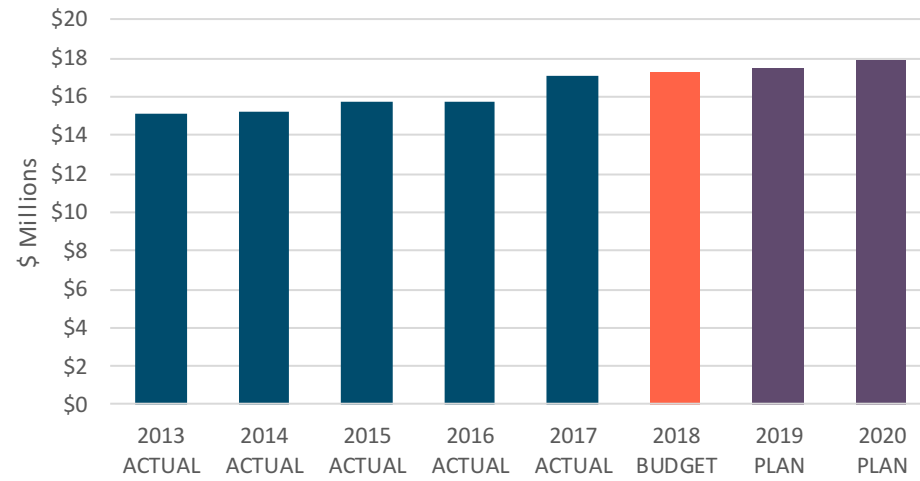
### OTHER EXPENSES 2013 - 2020



### DEBT REPAYMENT

The approved 2018 budget is \$17,301,000, which accounts for 4.0% of the total operating budget and represents a 1.1% increase from the 2017 actual.

## DEBT REPAYMENT 2013 - 2020



## PERSONNEL SUMMARY

2013-2018



**PERSONNEL SUMMARY**

**2013-2018**

## PERSONNEL SUMMARY

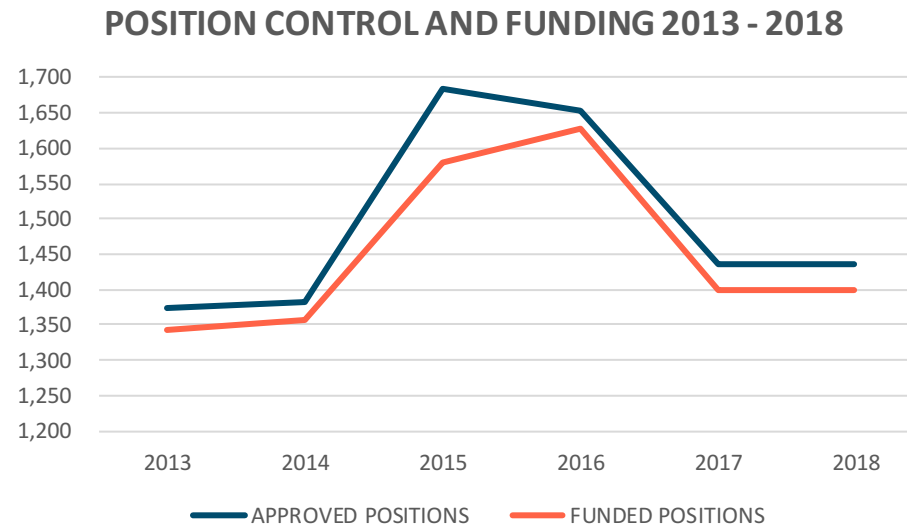
The Regional Municipality of Wood Buffalo is committed to be an employer of choice that develops a self-motivated and empowered workforce to achieve its strategic goals and provide efficient and effective service to its residents. The organization values training and development of its employees, with an emphasis on safety, wellness, and performance excellence in the workplace.

## OVERVIEW

The Regional Municipality of Wood Buffalo had 1,435.5 authorized Full Time Employee (FTE) positions at the end of 2017.

Of the authorized 1,435.5 FTEs, 1,400.5 FTEs are funded in 2018. This includes full funding for filled positions and partial funding for vacancies and reallocated positions. The budget includes funding for negotiated union agreements and annualized salaries, wages and benefits for all positions.

The following graph shows the position control and funding trend from 2013 to 2018:

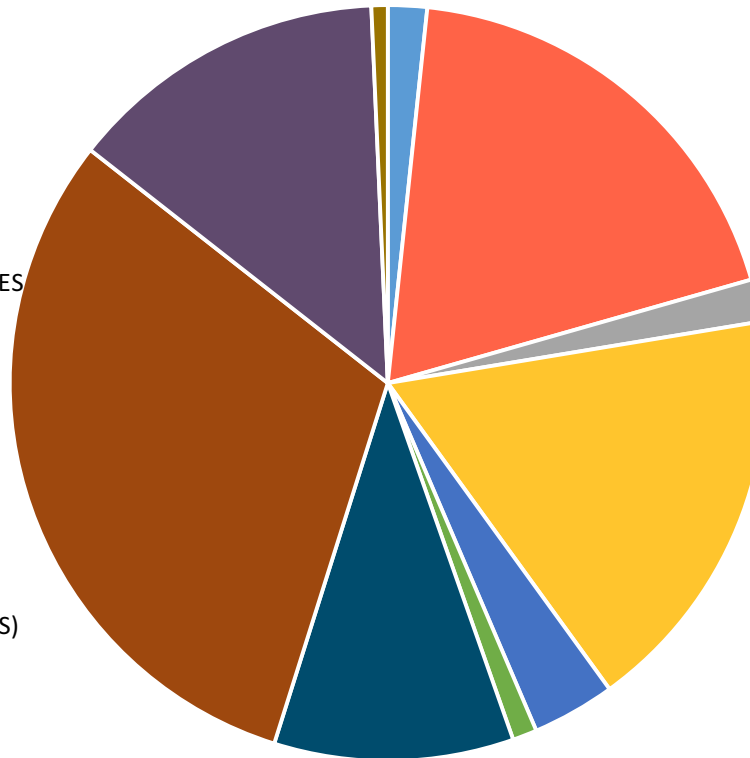


	2013	2014	2015	2016	2017	2018
APPROVED POSITIONS	1,373.0	1,383.0	1,685.0	1,653.0	1,435.5	1,435.5
FUNDED POSITIONS	1,344.0	1,356.0	1,579.0	1,628.0	1,400.5	1,400.5
FUNDING PERCENTAGE	98%	98%	94%	98%	98%	98%

The authorized 1,435.5 FTE positions are distributed among the operating and support areas as follows:

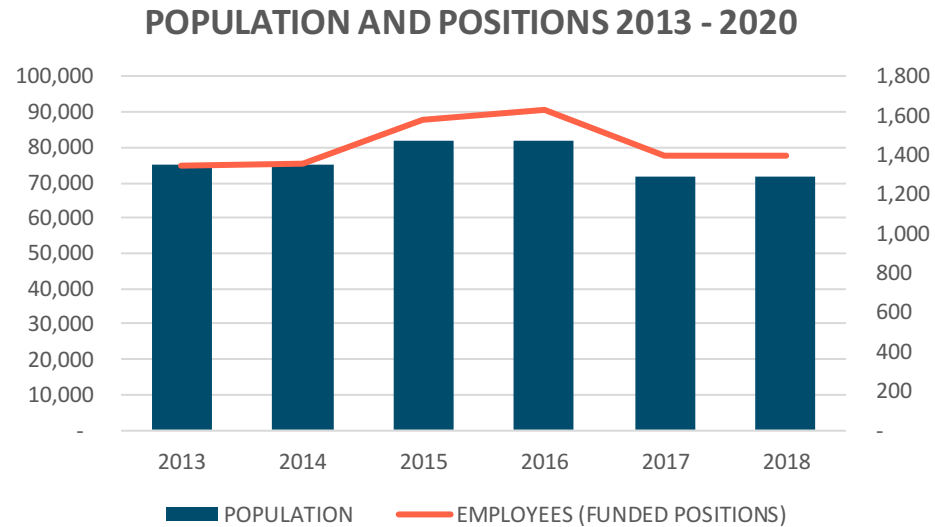
**APPROVED PERSONNEL POSITIONS  
FULL TIME EMPLOYEES TOTAL: 1,435.5**

- CHIEF ADMINISTRATION OFFICER (CAO)
- CHIEF FINANCIAL OFFICER (CFO)
- COMMUNICATIONS & STAKEHOLDER RELATIONS (CSR)
- ENGINEERING & ENVIRONMENTAL SERVICES (EES)
- HUMAN RESOURCES (HR)
- INDIGENOUS & RURAL RELATIONS (IRR)
- PLANNING AND DEVELOPMENT (P&D)
- PUBLIC WORKS & TRANSIT SERVICES (PWTS)
- REGIONAL EMERGENCY SERVICES (RES)
- WOOD BUFFALO RECOVERY TASK FORCE (WBRTF)



## POPULATION AND EMPLOYEES

The Municipality's total employee count between 2013 - 2018 has adjusted in tandem with population levels. This is expected as service and infrastructure demand would also fluctuate, as population levels change.

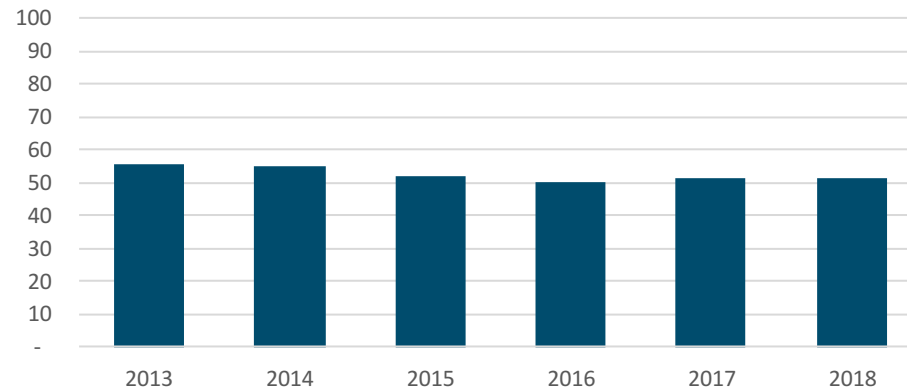


Population numbers for RMWB shown here do not include the shadow population.

## EMPLOYEE PER CAPITA

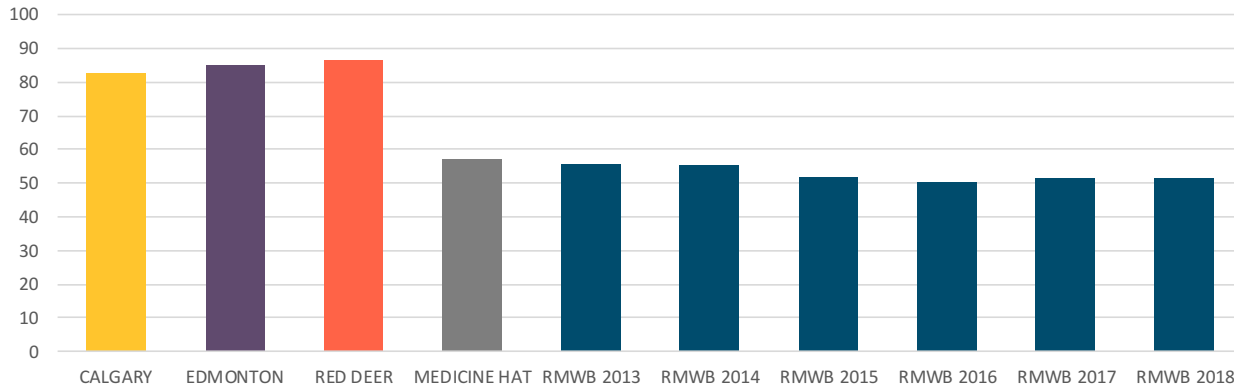
A benchmark measure that is used to evaluate relative workload per employee is the ratio of employee count to total population.

EMPLOYEE PER CAPITA 2013 - 2018



The employee per capita ratio can also be used to evaluate the size of total employees in an organization relative to other organizations. The following chart is a comparison of the employee to population ratios for 2016 in selected municipalities.

### 2016 SELECT CITIES EMPLOYEE PER CAPITA



Population numbers for RMWB shown here do not include the shadow population.

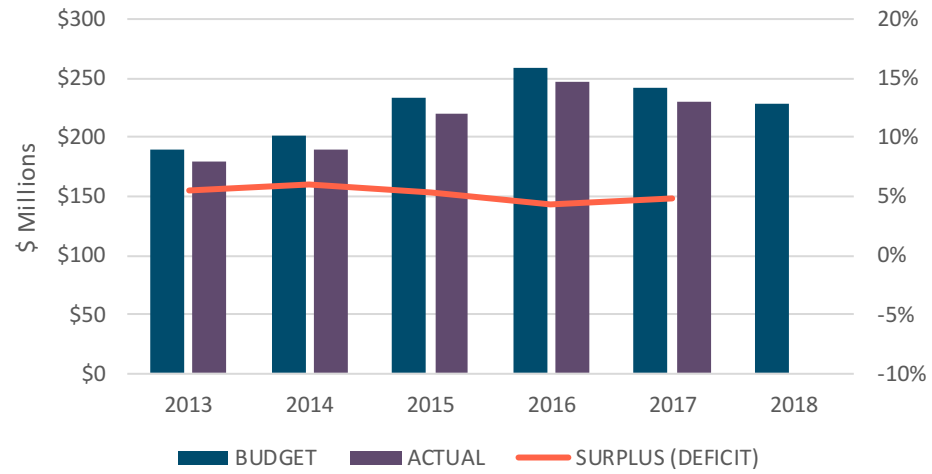
The comparison is based on 2016 official population and employee counts published by Alberta Municipal Affairs. Fluctuations between years may be a function of labour market and talent mobility or lack of as well as reorganization and realignment within an organization.

### 2018 PERSONNEL BUDGET

The approved 2018 personnel budget is \$228,541,215. This represents 52.8% of the Municipality's 2017 operating budget, as well as a 1.0% decrease over the 2017 actual.

The following graph indicates personnel budget performance from 2013 to 2018.

### SALARIES WAGES & BENEFIT 2013 - 2018





**DEBT AND DEBT MANAGEMENT SUMMARIES**  
**2013-2020**

## DEBT AND DEBT MANAGEMENT SUMMARY

Authority to incur debt for Municipalities in Alberta is granted through the Alberta Municipal Government Act (MGA) and the Alberta Regulation (AR) 255/2000 and in special cases, variation can be granted through a Ministerial Order. Sections 251 through 274 of the MGA provide guidance regarding indebtedness for operating and capital purposes.

The general debt limits for Alberta Municipalities allow for debt of 1.5x revenue and 0.25x revenue for debt service. The Regional Municipality of Wood Buffalo (along with the cities of Calgary, Edmonton and Medicine Hat) has a debt limit of 2x revenue and a debt service limit of .35x revenue through AR255/2000.

Council in turn, through policy, has set its limits at 85.0% of the Alberta Debt Limit Regulation (AR) 255/2000 in November 2012.

The Municipality uses debt to finance its capital budget through the capital budget process. Use of debt in this regard is based on the principle of *'inter-generation equity'*, which states that each generation that benefits from an asset must pay or be financially responsible for an equitable share based on benefits derived or received. This approach is also known as inter-generational equity or *'pay-as-you-use'*.

As part of the Municipality's strategic plan -Fiscal responsible budgets and financial plans - a change to the funding method for capital projects has been instituted whereby debt will be the last funding option to be considered. In addition, committed undrawn debt will be replaced with other funding options where possible. For the 2018 budget year \$65 million of property tax revenues was budgeted to replace committed debt. With this strategy the Municipality will continue to reduce future debt commitments and reduce future debt servicing costs.

## DEBT OVERVIEW

In discussing levels of debt and debt service for the Municipality, an understanding of two terms is imperative: *actual debt and committed debt*. *Actual debt* refers to amounts that the Municipality has borrowed and is now paying debt service for. *Committed debt* is a total of actual debt and amount of debt that Council has approved through the capital budget process but has not been drawn.

The following chart and graph depict the year-end actual debt levels from 2013 through 2018 and projected debt levels from 2019 through 2020 for the Municipality:

**ACTUAL DEBT AND COMMITTED DEBT**

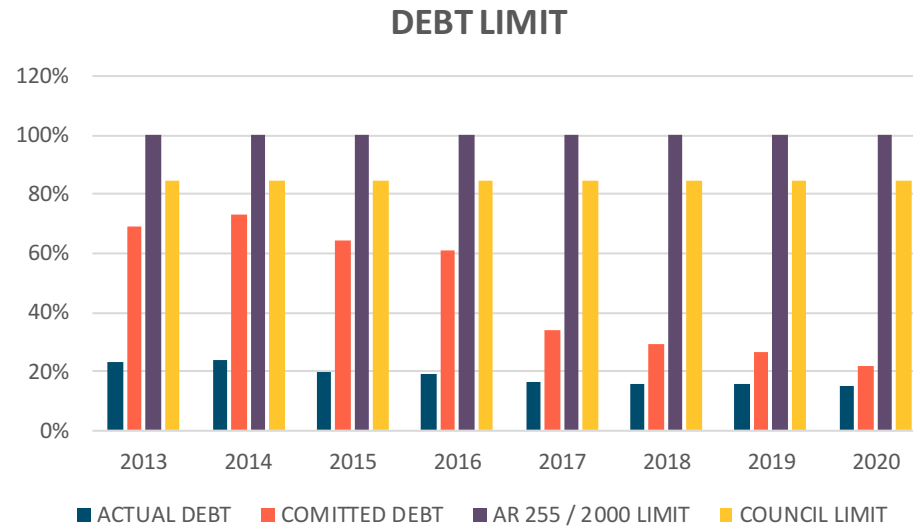
(\$ in millions)

YEAR	ACTUAL DEBT	ACTUAL DEBT %*	COMMITTED DEBT	PROVINCIAL LIMIT	COMMITTED %**
2013	332.2	22.9%	1,000.7	1,452.1	68.9%
2014	317.0	23.5%	985.5	1,351.6	72.9%
2015	301.2	20.0%	969.7	1,509.4	64.2%
2016	299.8	19.2%	954.0	1,562.3	61.1%
2017	282.7	16.2%	586.9	1,746.8	33.6%
2018	265.4	15.8%	484.6	1,680.0	28.8%
2019	247.0	15.9%	406.2	1,549.3	26.2%
2020	228.0	15.1%	327.2	1,513.1	21.6%

\* actual debt / provincial limit

\*\* committed debt / provincial limit

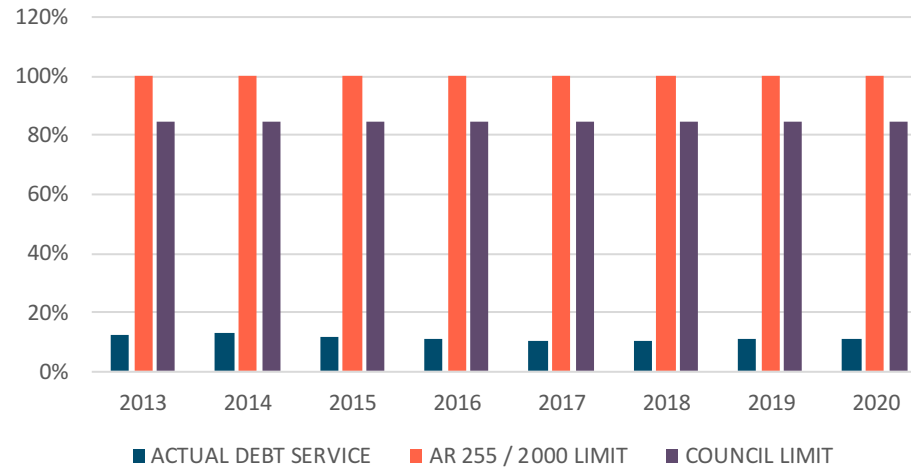
Debt figures for 2013 to 2018 are actuals and 2019 to 2020 are projections. The difference between actual debt and committed debt is a function of project delivery and scheduling.



The Debt Limit chart shows that the Municipality’s debt levels are within legal and policy limits.

Another limitation placed on debt service, by the directives of the MGA, is the level of principal and interest payments as a percentage of revenue. The Municipality’s debt service level is under both legal and policy limits.

## DEBT SERVICE LIMIT PERCENTAGE OF REVENUE

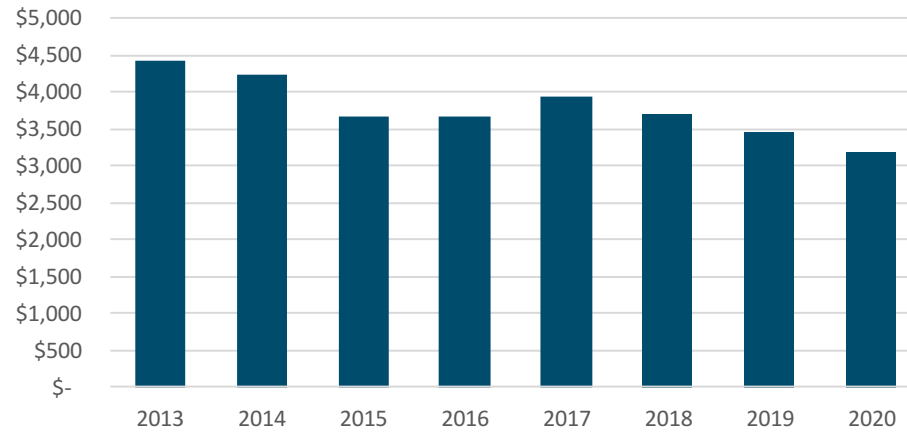


In both limits, debt amount and debt service, the Municipality has committed to levels significantly lower than legal limits. The debt the Municipality has incurred has all been invested in tangible capital assets.

## DEBT BURDEN

Debt financing requires recurring payments of principal and interest over the term. Debt service funding is levied through property taxes on an annual basis. Two measures are used to gauge the debt burden on residents as well as on available resources: debt per resident and debt service as a percentage of total expenses.

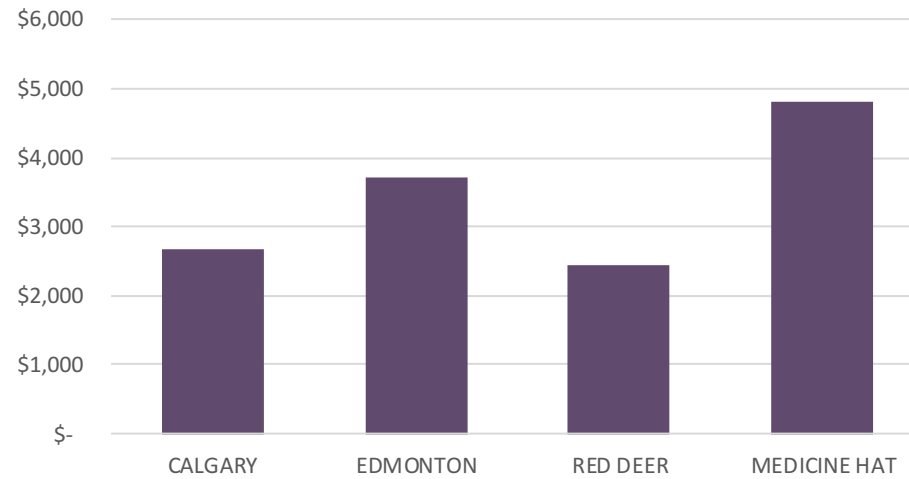
## DEBT PER RESIDENT



Population numbers for RMWB shown here do not include the shadow population.

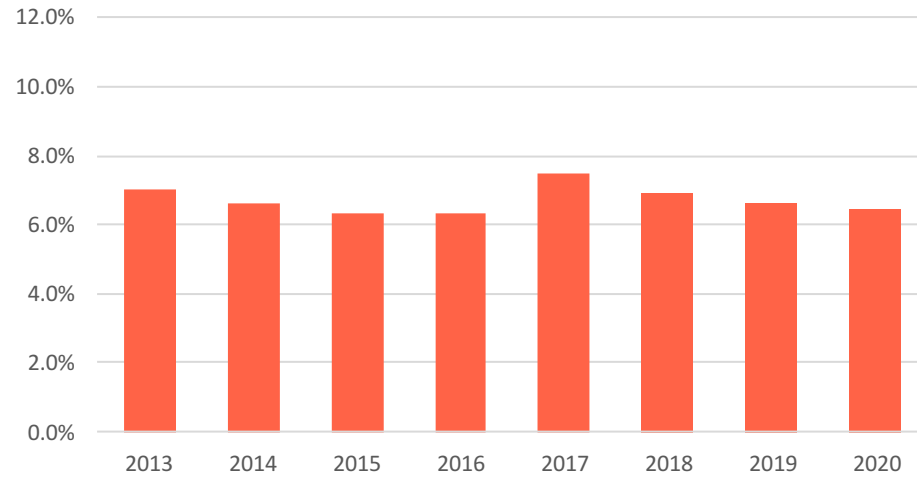
The following graph compares the debt per resident for a select group of cities and municipalities. The debt information for other cities is retrieved from Alberta Municipal Affairs website.

### 2016 DEBT PER RESIDENT - SELECTED CITIES



Debt service payments as a percentage of total expenditure indicates how much of available resources are directed towards debt service payments.

### DEBT BURDEN PERCENTAGE OF TOTAL EXPENSES

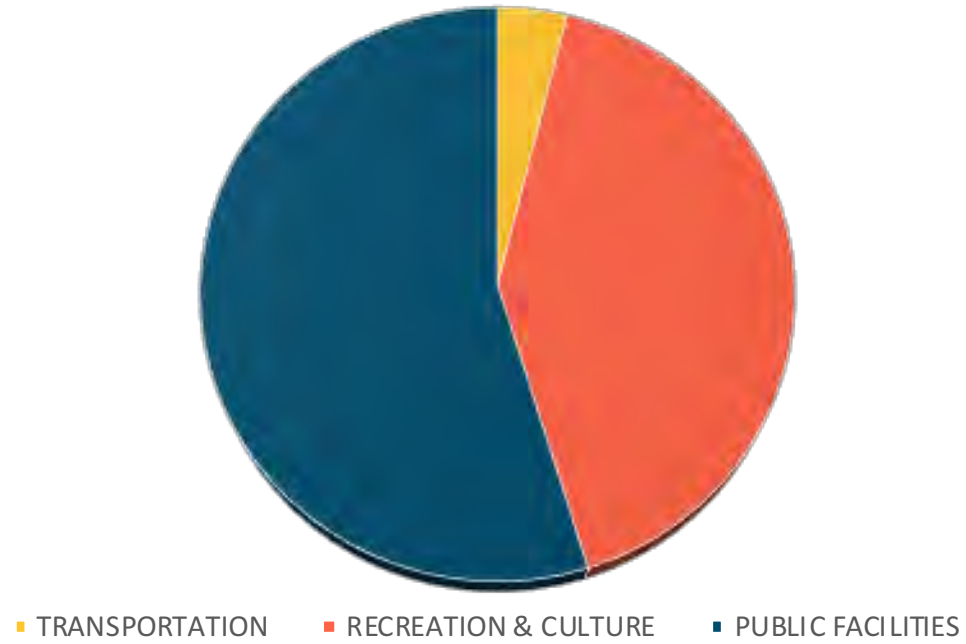


Actual debt burden has averaged just over 6% of total expenses between 2013 and 2017, and 2018 onwards, it is projected to decrease as the Municipality does not plan to draw any additional debt in 2018 - 2020.



## 2018 ACTUAL/COMMITTED DEBT OVERVIEW

ACTUAL DEBT \$283MILLION



**2018 APPROVED CAPITAL BUDGET AND  
2019 – 2021 CAPITAL PLAN**



## APPROVED CAPITAL BUDGET & PLAN OVERVIEW

The main determinant in developing the capital budget and plan was to balance sustainment requirements within the current economic reality of the Region. Capital needs were scrutinized and prioritized by Administration taking into consideration resource capacity – human, vendor and financial. The theme of the Capital budget and plan was to complete the existing backlog of projects and to only consider new projects that were supporting existing assets, programs or services. There are no growth-related projects in the budget. To be able to plan for the future resource capacity of the region, the Municipality has a capital plan that covers six (6) future years.

2018 capital budget process went through a special Council workshop to scrutinize and prioritize all capital projects after the thorough scrutinization by the Administration. This Council workshop was open to the public and live broadcast.

The major groupings or categories for the capital budget and plan are:

- Public Facilities
- Recreation & Culture
- Transportation

The approved 2018 capital budget of \$251,649,356 was approved by the Council on February 27, 2018. The individual project categories are as follows:

	2017 & Prior	2018 Approved Budget	2018 Category %	2018 Total Approved Capital Spend	2019-2023 Capital Plan
Public Facilities	\$ 99,149,658	\$ 173,067,556	69%	\$ 272,217,214	\$ 559,178,328
Recreation & Culture	3,890,721	9,000,000	5%	12,890,721	3,250,000
Transportation	6,477,331	69,581,800	28%	76,059,131	261,773,000
<b>Total</b>	<b>\$ 109,517,709</b>	<b>\$ 251,649,356</b>	<b>100%</b>	<b>\$ 361,167,065</b>	<b>\$ 824,201,328</b>

*\*Estimates as at October 2017.*

The approved 2018 capital budget of \$251,649,356 consists of 70 projects, of which 28 are continuing multi-year projects with cash flow impacts in 2018. As at October 2017, \$109,517,709 was available (uncommitted) for ongoing projects approved in 2017 and prior years. Some of the work will be completed in 2018, while the rest will be completed in future years. The total available budget for all capital projects approved in 2018 and prior years is \$361,167,065.

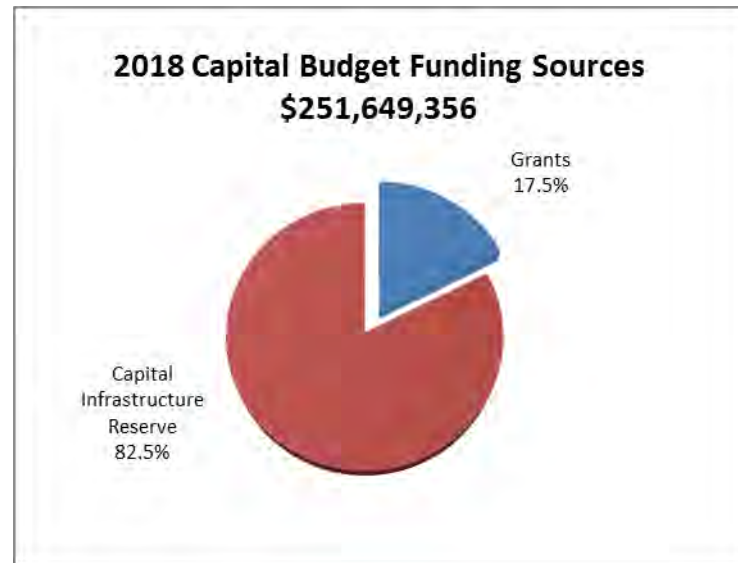
The Municipal Public Art Policy adopted by Council in July 2014, allocated an additional \$809,930 to be funded from the capital infrastructure reserve for public art installations. Council has appointed a Public Art Committee to advise on the implementation of the Municipal Public Art Program and procurements using these funds.

The approved 2018 capital budget is funded from transfers from the capital infrastructure reserve and grants. Debt and other sources such as offsite levies are not being utilized for 2018.

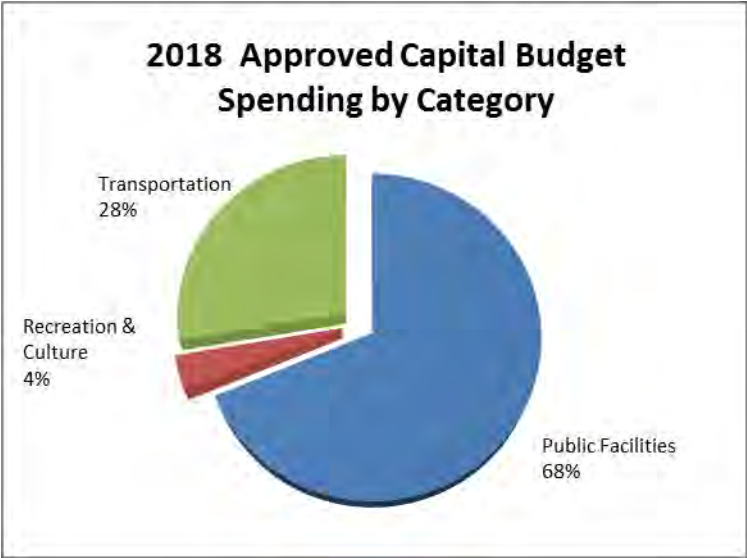
<b>Capital Budget Funding Sources</b>	<b>2018</b>
Grants	44,155,127
Capital Infrastructure Reserve	207,494,229
Offsite Levy / Developer Charges	-
<b>Total</b>	<b>\$ 251,649,356</b>

Funding for the 2018 Capital budget will be 82.5% reserves and 17.5% from Federal and Provincial government grants.

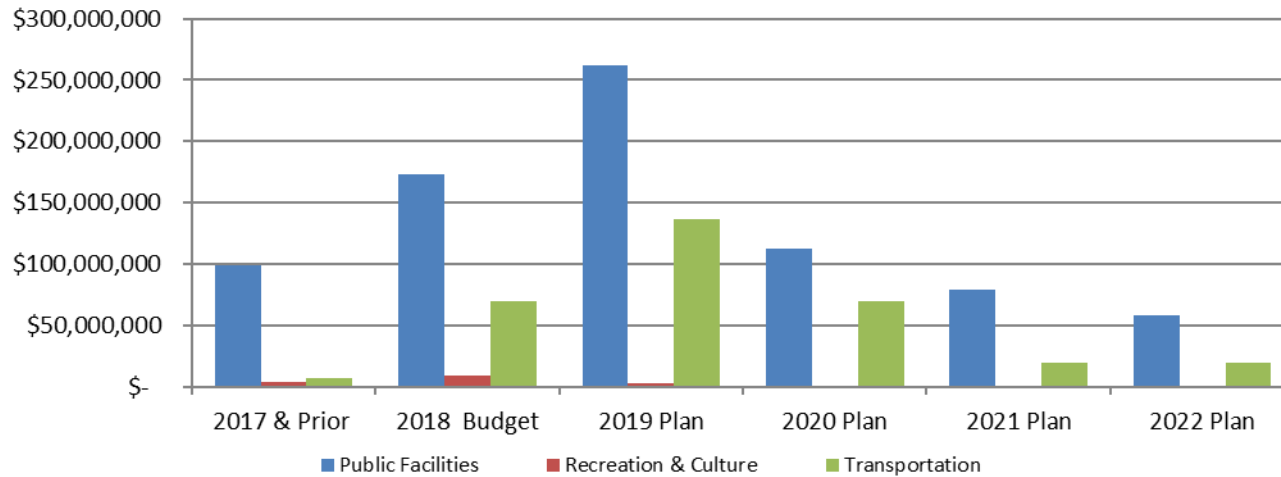
About \$276M is projected to be transferred from the Operating budget in 2018 to the Capital Infrastructure Reserve (CIR).



The approved 2018 capital budget represents 68% or \$173M of investment in public facilities. Approximately 28% or \$69M will be spent on transportation related projects, while 4% or \$9M will be spent on recreation and culture projects. This investment distribution is in line with the Municipality’s strategy to sustain existing assets specifically infrastructure.



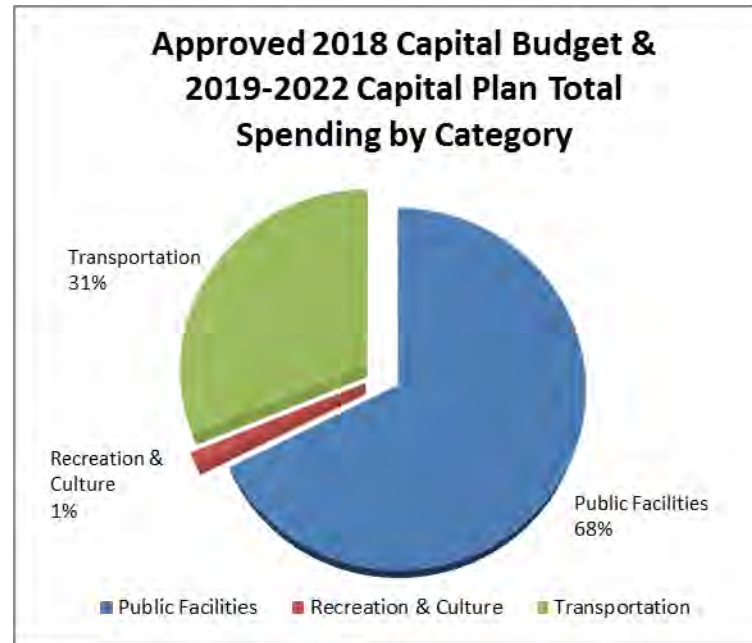
### Approved 2018 Capital Budget & 2019 - 2022 Capital Plan Spending by Category



The approved 2018

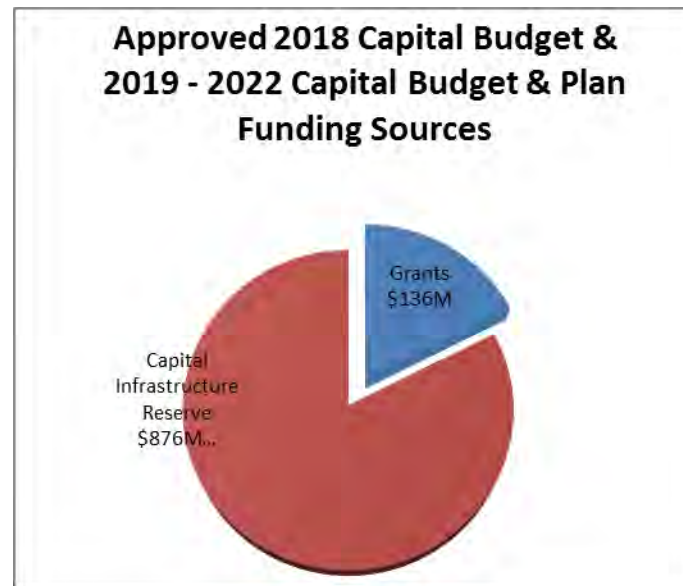
capital budget and 2019-2022 capital plan represents an investment in our Region of \$1,012,350,684 in capital assets over the next five (5) years.

From 2018-2022, significant investments will be made in public facilities representing 68% or \$684M, followed by \$316M or 31% in transportation projects and \$12M or 1% for recreation and culture.



Approximately 86.5% or \$876M of financing for the approved 2018 capital budget and 2019 -2022 capital plan will come from capital reserves. The remaining 13.5% or \$136M of funds will be from grants from other levels of government. As per our strategic plan we will not be drawing on debt to fund capital projects.





The following sections provide further details for the 2018–2022 by the major categories; Public Facilities, Recreation and Culture and Transportation.

## **PUBLIC FACILITIES**

Public facilities projects include environmental systems such as solid waste, water, waste water and storm water. Also included in this category are public land, land improvements, machinery and equipment. Projects in this category include design, construction, purchase and maintenance of facilities to keep them functional or in a state that provides utility to residents.

Individual departments are responsible for identifying projects based on approved master plans, emerging community needs and general facility upkeep. This is the first level of prioritization. The Capital planning section of the public infrastructure division collates corporate projects and prioritizes them based on criteria that include public health and safety, other risks, contractual obligations and availability of funds. The department that makes the initial project business plan is referred to

as the sponsoring department. Once the project makes the priority list and is approved by Council, a delivery department assumes responsibility of managing the acquisition or construction.

These projects may be multi-year or single-year projects. In most cases, public facility projects take several years to complete and require significant commitment of human and financial resources.

An investment of \$173,067,556 is required to fund the approved 2018 public facility projects. The municipality has committed a cumulative total of \$932,857,922 in financial resources through 2023.

The following list provides an update on active projects approved in 2017 & Prior capital budgets:

**Legend:**

Project has future capital budget request

<b>Project Name</b>	<b>Budget (\$)</b>	<b>Cost* (\$)</b>	<b>Carryfwd (s)</b>
Computer Assisted Mass Appraisal (CAMA) System Review-Construction	108,000	-	108,000
Building Life Cycle - 2017-2021	2,212,000	1,084,757	1,127,243
Building Security Infrastructure Upgrades	1,874,646	204,721	1,669,925
Flood Mitigation - Design/Build	7,347,037	2,962,490	4,384,547
Rural Infrastructure Rehabilitation 2015-2017 - Construction	32,200,000	20,410,662	11,789,338
Rural Water and Sewer Servicing - Construction	86,100,000	42,246,053	43,853,947
4 Way Chamber and Twin line to Lower Townsite Reservoir (Abasand)	-	-	-
Beacon Hill Outfall and Pipeline Upgrades Construction	9,673,858	9,673,858	-
Confed Way Sanitary Sewer Phase 2 - Design	1,100,000	551,461	548,539
Confederation Way Sanitary Sewer Phase 2 - Construction	22,700,000	9,729,507	12,970,493
Fort Chipewyan Lift Station Upgrades - Design	540,000	540,000	-
Fort Chipewyan WTP Expansion - Construction	39,866,956	36,864,636	3,002,320
Mills Avenue Stormwater Management - Construction	2,900,000	1,882,692	1,017,308
South East 881 Water Supply Line Predesign & Design	4,050,000	3,846,281	203,719
Southwest Water Supply Line Phase 1 - Construction	32,500,000	32,103,600	396,400
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Design	2,720,000	-	2,720,000
Thickwood Perimeter Sewer - Construction	1,000,000	-	1,000,000
Thickwood Perimeter Sewer - Design	1,000,000	654,654	345,346
Water, Sewer, and Storm lines from MacDonald to 4-Way Chamber - Construction	3,024,000	-	3,024,000
Fort McMurray WTP PACL Tank Design/Build	50,000	-	50,000
Enterprise Resource Planning	29,868,042	19,881,813	9,986,229
Clearwater Park System (Riverside Park System) - Remediation	3,107,639	2,253,511	854,128
Firebreak Rehabilitation and Trail Restoration	6,750,000	6,750,000	-
Urban Arterial Boulevard Improvements & Beautification	7,000,000	7,000,000	-
Fort McKay Fire Hall - Construction	124,000	25,825	98,175
<b>Public Facilities 2017 &amp; Prior</b>	<b>297,816,178</b>	<b>198,666,520</b>	<b>99,149,658</b>
<i>* as at October, 2017</i>			

## 2018 APPROVED CAPITAL BUDGET, Public Facilities

**Legend**

Other than first year of a multi-year project

First year of a pre-approved multi-year project - Construction Phase

First year of a multi-year project

Single year project

<b>Project Name</b>	<b>2018 Approved Budget</b>
2018 Heavy Equipment Additions	645,000
2018 Heavy Equipment Replacements	3,935,000
2018 Light Equipment Replacements	1,050,000
2018 MacDonald Island Park Sustaining Capital Grant	1,503,000
2018 South Side Fueling Station	250,000
4 Way Chamber and Twin line to Lower Townsite Reservoir (Abasand)	9,000,000
Ambulance Fleet Replacement 2018	350,000
Armoury Weapon Storage	50,000
Athabasca Café Front Street Rehabilitation	84,000
Building Access and Roof System - Design/Build	605,178
Building Life Cycle - 2017-2021	5,060,000
Building Security Infrastructure Upgrades	1,119,634
Clearwater Park System (Riverside Park System) - Remediation	7,300,000
Computer Assisted Mass Appraisal (CAMA) System Review-Construction	1,860,000
Conklin Sewage Lagoon - Design and Construction	750,000
Crane for North Highlift (Lower Level)	85,000
Egress Roads - Sapræe Creek, Janvier, Conklin, Draper & Fort McKay Preliminary Engineering	300,000
Enterprise Resource Planning	5,171,637
Envelope Stuffer	15,000
Fire Suppression System - Fire Hall #2	36,000
Fire Training Area and Site Preparation	900,000
Firebreak Rehabilitation and Trail Restoration	2,250,000
Flood Mitigation - Design/Build	11,300,000
Fort Chipewyan Lake Front Washroom	270,000
Fort Chipewyan Lift Station Upgrades - Construction	6,000,000
Fort Chipewyan Lift Station Upgrades - Design	91,000
Fort Chipewyan Mamawi Hall/Arena - Playground	123,000
Fort Chipewyan Water and Sewer Services Extension	500,000
Fort Chipewyan WTP Expansion - Construction	4,633,044
Fort McKay Fire Hall - Construction	10,000,000
Fort McKay Telemetry to Ells River Intake	23,500

<b>Project Name</b>	<b>2018 Approved Budget</b>
Fort McMurray WTP Climate Control for UPS Batteries	125,000
Fort McMurray WTP PACL Tank Design/Build	3,750,000
Fort McMurray WTP Road Rehab & Security Improvements	1,500,000
Fort McMurray WWTP Process Improvements - Construction	7,000,000
IT Infrastructure Upgrades	1,161,000
Jubilee Center Renovations - Construction	1,866,563
King Street Booster Rehabilitation - Construction	1,300,000
Land Acquisition 2018	10,000,000
Migration of Bylaw Services to AFRRCS Radio Communication	240,000
Migration of RES to AFRRCS	2,400,000
Pea Gravel Upgrades - Design Build	1,265,000
Playground Impact Tester	17,000
Replacement of SCBA Air Pak Cylinders	47,000
RMWB Storm Outfall Monitoring Program	100,000
Rural Infrastructure Rehabilitation 2015-2017 - Construction	23,000,000
Rural Water and Sewer Servicing - Construction	8,000,000
Ryan/Hodgson Memorial Park	150,000
South East 881 Water Supply Line Predesign & Design	450,000
Southwest Water Supply Line Phase 1 - Construction	2,500,000
Spray Park Replacement Program - Design/Build	1,276,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Construction	3,000,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Design	700,000
Taiga Nova/Abasand Lift Station Wetwell Platforms	300,000
Thickwood Perimeter Sewer - Construction	11,500,000
Thickwood Perimeter Sewer - Design	4,850,000
Urban Arterial Boulevard Improvements & Beautification	7,000,000
Water Tank and Pipe Cleaner	50,000
Water, Sewer, and Storm lines from MacDonald to 4-Way Chamber - Construction	3,360,000
WTP Cell Booster	600,000
<b>2018 Public Facilities Total</b>	<b>172,767,556</b>

<b>Project Name</b>	<b>2019 Approved Plan</b>
4 Way Chamber and Twin line to Lower Townsite Reservoir (Abasand)	6,500,000
Ambulance Fleet Replacement 2019	350,000
Beacon Hill Outfall and Pipeline Upgrades Construction	13,326,142
Building Access and Roof System - Design/Build	605,178
Building Life Cycle - 2017-2021	2,412,960
Building Security Infrastructure Upgrades	1,243,023
Clearwater Park System (Riverside Park System) - Remediation	6,000,000
Confederation Way Sanitary Sewer Phase 2 - Construction	14,800,000
Conklin Sewage Lagoon - Design and Construction	12,955,000
Enterprise Resource Planning	400,000
Flood Mitigation - Design/Build	20,500,000
Fort Chipewyan Building Replacement - Design/Build	1,427,140
Fort Chipewyan Lift Station Upgrades - Construction	14,000,000
Fort Chipewyan Mamawi Hall/Arena - Playground	100,000
Fort Chipewyan Sidewalk to Doghead - Construction	800,000
Fort Chipewyan Sidewalk to Doghead - Design	72,000
Fort Chipewyan Water and Sewer Services Extension	60,000
Fort McKay Fire Hall - Construction	4,000,000
Fort McMurray WWTP Process Improvements - Construction	6,000,000
Highway 63 Trail Rehabilitation - Design Build	600,000
Janvier School Field - Design Build	75,000
Jubilee Center Renovations - Construction	4,044,216
Parson's Creek Fire Hall 6 - Construction	10,340,000
Pea Gravel Upgrades - Design Build	1,265,000
Pumper Truck for Fire Station #6	300,000
Purchase Firebozz Rapid Deploy In-line Water Cannons	14,799
Recycle Chamber	75,000
Replacement of Fitness Equipment Fire Hall#1	12,000
Replacement Purchase SimMan ALS	45,000
RES Emergency Vehicle Replacement 2019 (Urban)	1,100,000
RES Emergency Vehicle Replacement(#310)	1,100,000
Ron Morgan Park Upgrades - Design	350,000
Rural Infrastructure Rehabilitation 2015-2017 - Construction	46,000,000
Rural Water and Sewer Servicing - Construction	49,000,000
Saprae Creek Sports Field Upgrade - Design Build	660,000
Spray Park Replacement Program - Design/Build	1,276,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Construction	11,000,000
Syncrude Athletic Park Infield Irrigation - Design Build	275,000
Thickwood Perimeter Sewer - Construction	12,525,000
Trail Paving - Beacon Hill, Lower Thickwood, Rattlepan Creek Crescent	1,237,500
Urban Arterial Boulevard Improvements & Beautification	6,000,000
Water, Sewer, and Storm lines from MacDonald to 4-Way Chamber - Construction	8,640,000
<b>2019 Public Facilities Total</b>	<b>261,485,958</b>

<b>Project Name</b>	<b>2020 Approved Plan</b>
Ambulance Fleet Replacement 2020	350,000
Building Life Cycle - 2017-2021	2,412,960
Clearwater Park System (Riverside Park System) - Remediation	4,200,000
Conklin Sewage Lagoon - Design and Construction	2,045,000
Flood Mitigation - Design/Build	25,000,000
Fort Chipewyan Building Replacement - Design/Build	2,140,710
Janvier School Field - Design Build	760,000
Jubilee Center Renovations - Construction	2,022,120
Ladder Truck Replacement	2,000,000
Parson's Creek Fire Hall 6 - Construction	12,028,000
Pumper Truck for Fire Station #6	800,000
RES Boat Replacement 2020 (#801)	120,000
RES Emergency Vehicle Replacement 2020 (Urban)	1,100,000
RES Light Fleet Replacement x 5 2020	250,000
Ron Morgan Park Upgrades - Construction	1,686,000
Rural Infrastructure Rehabilitation 2015-2017 - Construction	8,800,000
Rural Water and Sewer Servicing - Construction	19,000,000
Spray Park Replacement Program - Design/Build	500,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Construction	12,000,000
Thickwood Perimeter Sewer - Construction	13,525,000
Trail Paving - Beacon Hill, Lower Thickwood, Rattlepan Creek Crescent	1,237,500
<b>2020 Public Facilities Total</b>	<b>111,977,290</b>

<b>Project Name</b>	<b>2021 Approved Plan</b>
Ambulance Fleet Replacement 2021	350,000
Building Life Cycle - 2017-2021	2,412,960
Flood Mitigation - Design/Build	25,000,000
Jubilee Center Renovations - Construction	2,022,120
RES Emergency Vehicle Replacement 2021 (Rural)	800,000
RES Light Fleet Replacement x 5 2021	250,000
Ron Morgan Park Upgrades - Construction	1,686,000
Rural Water and Sewer Servicing - Construction	17,900,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Construction	14,000,000
Tanker Truck Replacement	500,000
Thickwood Perimeter Sewer - Construction	12,775,500
Trail Paving - Beacon Hill, Lower Thickwood, Rattlepan Creek Crescent	1,237,500
<b>2021 Public Facilities Total</b>	<b>78,934,080</b>



<b>Project Name</b>	<b>2022 Approved Plan</b>
3rd High Rate Gravity Thickener	5,325,000
Ambulance Fleet Replacement 2022	350,000
Cell 5 & Landfill Storm Pond 2 - Design/Build	3,700,000
Flood Mitigation - Design/Build	25,000,000
Multi-purpose vehicle Replacement 2022	30,000
RES Emergency Vehicle Replacement 2022 (Rural)	800,000
RES Light Fleet Replacement x 5 2022	250,000
Rescue Truck Replacement 2022	800,000
Ron Morgan Park Upgrades - Construction	1,796,000
Storm/Sewer/Water Upgrades in Mackenzie/Beacon Hill - Construction	10,000,000
Thickwood Perimeter Sewer - Construction	10,230,000
<b>2022 Public Facilities Total</b>	<b>58,281,000</b>

<b>Project Name</b>	<b>2023 and Thereafter Approved Plan</b>
Flood Mitigation - Design/Build	39,500,000
Cell 5 & Landfill Storm Pond 2 - Design/Build	7,000,000
Replacement of SCBA Equipment 2024	2,000,000
<b>2023 + Public Facilities Total</b>	<b>48,500,000</b>

# RECREATION AND CULTURE

Recreation and culture projects have two broad categories; parks/recreation and cultural/historical. Parks and recreation projects include trails, playgrounds, parks, sports fields, rinks and green spaces. Cultural and historical projects include museums, cemeteries and other cultural facilities. This category of projects has significant impact on quality of life of residents. Projects in this category include design, construction, and or purchase of facilities.

Typically, most projects in this category are sponsored by the Public Works department and the Engineering department, who prioritize the projects based on approved master plans, emerging community needs and health & safety considerations. In some instances, the department also collaborates with other non-profit organizations within the region to provide funding for community-based projects.

The approved 2018 capital budget requires an investment of \$9,000,000. The municipality has committed a cumulative total of \$18,097,771 in financial resources through 2023.

	2017 & Prior	2017 Budget CarryFwd*	2018 Approved Budget	2019 Plan	2020 Plan	Thereafter 2021-2023	Total Approved Budget (All Years)
<b>Recreation &amp; Culture:</b>							
Active Projects	3,890,721	1,957,050	9,000,000	3,250,000	-	-	18,097,771
New Projects	-	-	-	-	-	-	-
<b>Total</b>	<b>3,890,721</b>	<b>1,957,050</b>	<b>9,000,000</b>	<b>3,250,000</b>	<b>-</b>	<b>-</b>	<b>18,097,771</b>

The following list provides an update on active projects approved in 2017 & prior capital budgets:

**Legend:**  
Project has future capital budget request

Project Name	Budget (\$)	Cost* (\$)	Carryfwd*(\$)
Active Transportation Trail Phase 1 Construction	3,500,000	2,304,916	1,195,084
Conklin Multiplex - Construction	41,500,000	38,804,363	2,695,637
Doug Barnes Cabin Expansion - Construction	3,270,633	3,270,633	-
<b>Recreation &amp; Culture 2017 &amp; Prior Total</b>	<b>48,270,633</b>	<b>44,379,912</b>	<b>3,890,721</b>

2018 APPROVED CAPITAL BUDGET, Recreation & Culture

<b>Project Name</b>	<b>2018 Approved Budget</b>
Conklin Multiplex - Construction	8,500,000
Doug Barnes Cabin Expansion - Construction	500,000
<b>2018 Recreation &amp; Culture Total</b>	<b>9,000,000</b>

2019 APPROVED CAPITAL BUDGET

<b>Project Name</b>	<b>2019 Approved Budget</b>
Active Transportation Trail Phase 1 Construction	3,250,000
<b>2019 Recreation &amp; Culture Total</b>	<b>3,250,000</b>