



**Mackenzie County**

# **BUDGET COUNCIL MEETING AGENDA**

DECEMBER 12, 2016

10:00 A.M.

COUNCIL CHAMBERS  
FORT VERMILION, AB



**MACKENZIE COUNTY  
BUDGET COUNCIL MEETING**

**Monday, December 12, 2016  
10:00 a.m.**

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

**AGENDA**

Page

<b>CALL TO ORDER:</b>	1.	a)	Call to Order
<b>AGENDA:</b>	2.	a)	Adoption of Agenda
<b>ADOPTION OF PREVIOUS MINUTES:</b>	3.	a)	None
<b>DELEGATIONS:</b>	4.	a)	None
<b>COUNCIL COMMITTEE REPORTS:</b>	5.	a)	None
<b>GENERAL REPORTS:</b>	6.	a)	None
<b>TENDERS:</b>	7.	a)	None
<b>PUBLIC HEARINGS:</b>	8.	a)	None
<b>ADMINISTRATION:</b>	9.	a)	None
<b>AGRICULTURE SERVICES:</b>	10.	a)	None
<b>COMMUNITY SERVICES:</b>	11.	a)	None

- |  |     |    |   |    |
|--|-----|----|---|----|
| <b>FINANCE:</b>                          | 12. | a) | Draft 2017 Operating & Capital Budget   | 5  |
|  |     | b) |   |    |
| <b>OPERATIONS:</b>                       | 13. | a) | None  |    |
| <b>PLANNING &amp;<br/>DEVELOPMENT:</b>   | 14. | a) | None  |    |
| <b>UTILITIES:</b>                        | 15. | a) | La Crete Sanitary Sewer Main Rehabilitation Budget  | 53 |
|  |     | b) |   |    |
| <b>INFORMATION /<br/>CORRESPONDENCE:</b> | 16. | a) | None  |    |
| <b>IN CAMERA<br/>SESSION:</b>            | 17. | a) | Legal   |    |
|  |     | b) | Labour  |    |
|  |     | c) | Land  |    |
| <b>NOTICE OF MOTION:</b>                 | 18. |    | Notices of Motion   |    |
| <b>NEXT MEETING<br/>DATES:</b>           | 19. | a) | Regular Council Meeting<br>December 13, 2016<br>10:00 a.m.<br>Fort Vermilion Council Chambers |    |
|  |     | b) | Regular Council Meeting<br>January 9, 2017<br>10:00 a.m.<br>Fort Vermilion Council Chambers   |    |
| <b>ADJOURNMENT:</b>                      | 20. | a) | Adjournment   |    |



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>December 12, 2016</b>
<b>Presented By:</b>	<b>Len Racher, Chief Administrative Officer</b>
<b>Title:</b>	<b>2017 Operating and Capital Budgets</b>

## **BACKGROUND / PROPOSAL:**

S. 242, MGA states:

1. Each council must adopt an operating budget for each calendar year.
2. A Council may adopt an interim operating budget for part of a calendar year.
3. An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

## **OPTIONS & BENEFITS:**

Council reviewed the 2017 drafted operating and capital budgets during November 1 and November 22 meetings. Requests for additional TCA projects, additional operating expense adjustments, and grants from other organizations are presented for council's review today.

The drafted budget is based on multiple assumptions, and the municipal tax revenue is calculated using an estimated assessment and the rates as specified in 2016 Tax Rate Bylaw.

### Option 1:

Approve 2017 Operating and Capital budgets as presented and revised.

### Option 2:

Approve an interim 2017 operating budget in the amount of 50% of the 2016 operating budget. A meeting in early January may be required to finalize and approve the 2017 budget.

**Author:** Peng Tian      **Reviewed by:** Len Racher      **CAO:** Len Racher

**COSTS & SOURCE OF FUNDING:**

NA

**SUSTAINABILITY PLAN:**

NA

**COMMUNICATION:**

**RECOMMENDED ACTION:**

Simple Majority       Requires 2/3       Requires Unanimous

That the 2017 operating and capital budgets be approved as presented and revised.

**Author:** Peng Tian      **Reviewed by:** Len Racher      **CAO:** Len Racher

# 2017 Operating & Capital Budget

December 12, 2016 – Budget Council Meeting

## Contents:

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# 2017 Draft Operating Budget

## REVIEW OF STATEMENT OF OPERATIONS:

Mackenzie County's management team has drafted the 2017 operating budget for Council's consideration, using various assumptions including maintenance of current levels of service (status quo), and recalculation of the water and sewer rate, in order to reach 100% recovery rate of operating expenses excluding TCA amortization and including long-term debt principal and interest payments.

## Significant Budget Changes

### Revenue

#### Taxation

The 2017 linear assessment is estimated based on 2016 actual linear assessment with an assumption of 13.06% decrease in 2017. The non-linear assessments numbers are received from the assessor. 2016 tax rates were used in the calculation of the projected 2017 tax revenues. We anticipate an overall decrease of 3.96% in municipal assessment which will result in a decrease in taxation revenue of approximately \$1,420,908 in 2017.

#### Water Sales

Assuming the water and sewer rates remain the same in 2017, the water and sewer revenues may increase slightly due to the projected increase in metered water consumption.

#### Penalties on Taxes

The penalties on taxes are expected \$101,587 higher than 2016 budget. According to our current Tax Penalties Bylaw amended in 2013, we have four penalty runs on January 1 (12% penalties), July 1 (6% penalties), September 1 (9% penalties), and November 1 (12% penalties) in a yearly cycle. In addition, the estimated penalties for the uncollectable aged accounts, for example, the accounts of Winter Petroleum Ltd., will increase significantly in 2017.

#### Provincial Grants

We do not anticipate a significant change in provincial grants in 2017. Basic Municipal Transportation Grant should be same amount of \$608,694 as we received in last year. ASB grant, MSI operating & capital grant, GTF grant, and FCSS grant should also remain unchanged.

## Expenses

### Wages and Salaries

Salaries and wages are based on the approved Organizational Chart and reflection of the increase according to AUPE negotiation.

### WCB

WCB rates are calculated based on percentages of overall annual salary. The average municipal rate is 1.19%. Our current 2016 rate is 0.78% however we are expecting an increase of 20% for 2017. This increase is largely due to the result of the number of claims over the past three years. Mackenzie County became COR certified in spring 2016; however the savings will not be in effect until 2017 giving us a 20% reduction.

Annually the municipality receives a return on investments along with other eligible Alberta employers and receive a surplus distribution cheque. The following table shows our return on investments from the past four years.

2015	2014	2013	2012
\$24,811.87	\$26,617.99	\$27,946.50	\$3,605.83

### Professional Fees

Overall change in professional fees is approximately a decrease of \$66,460. The major changes within the professional fees include the following items:

Professional fees	66,460
Administration – Appraisal & Other Contracted Services	12,650
Fire – Emergency calls - Water trucks, Town of High Level Mutual Aid	(30,000)
Enforcement – Contracted Peace Officers	(78,500)
Roads – Mark Schonken	(15,000)
Waste – Increase in Contracts & Fees, Waste Pickup	63,043
Airport – Utilization Plan	(20,000)
Water – Clearwell Valve Replacements	32,880
Planning – Safety Codes Contract	(72,000)
Agriculture – Change in contract amount	44,000
Other – Under/Over Budgeted in previous year	3,533

**Enhanced Policing Fee**

The enhanced policing fee for 2017 is expected to be \$300,520, same amount as the budget for 2016. The fee includes the following items:

Enhanced policing	300,520
Enhanced policing - La Crete	150,260
School Resource Officer	150,260

**Repairs & Maintenance – Bridges**

A large amount of bridge work has been carried forward to 2017 resulting in an increase of \$168,500 in bridge maintenance budget.

**Repairs & Maintenance – Building**

It was decided to reclassify Parks & Playgrounds’ building repairs to structural repairs. As a result, the budget for this expense was decreased by \$25,120 for 2017.

**Rental - Vehicle and Equipment**

The decrease in the rental costs is mainly attributable to the elimination of the CAO Vehicle Allowance of \$11,500. There was also a slight increase in the rental expenses budget for rehabilitation and repairs to existing roads, packers, track hoes in 2017.

**Dust Control**

The overall dust control budget increased slightly as Zama was under budgeted for in 2016. The dust control calcium application was reduced from about 2.5 per linear meter to 2.0 per linear meter for reapplication.

Below are the dust control actual costs for 2013-2016 and dust control budget for 2017:

Year	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
Cost	\$458,750	\$698,227	\$568,170	\$596,329	\$780,000

### Gravel

Our gravel budget consists of two major activities namely gravel crushing and regravelling. There is also a non-cash component to the gravel expense which is generally reflected in the annual inventory adjustments.

Regravelling cost per tonne has decreased significantly since 2014. The regravelling cost has more than doubled from the lowest in 2009 to the highest in 2014 in respect to the Zama Access and the County supply gravel.

The significant increase in 2017 gravel cost budget is mainly due to the gravel crushing programme that takes place approximately every three years and the decrease in the placement costs for Fidler and North Vermilion, which is being completed by Mackenzie County staff.

### Grants to Local governments

This cost consists of both operating & capital grants to Town of High Level and Town of Rainbow Lake. The 2017 capital funding request from Town of High Level has been received. The 2017 grants to local governments will increase due to an increase in the capital funding requests from Town of High Level.

### Grants to Other Organizations

The current 2017 budget for grants to other organizations has been estimated basically by using the previous years' budget numbers. These grants include the grant payments to Recreational Boards, FCSS, Mackenzie Library Board, and other non-profit organizations. The 2017 budget for grants to other organizations will be updated when all grant requests are received from the non-profit organizations.

### Tax Cancellation/Write-Off

2017 tax cancellation/write-off cost will still be a significant amount. The majority of these uncollectable tax revenues are from the properties owned by Winter Petroleum Ltd.

### Depreciation

The county's annual depreciation continues to increase. The increase is due to the continued upgrade of facilities and road infrastructures. This trend is expected to continue as the county grows and infrastructure is improved and expanded.

Requests Received after Council Meeting on November 22, 2016

New TCA Requests

Project Name	Project Costs	Note
LC - Road Rehab- Blue Hills Rd	480,000	
LC - Road Rehab- Range Rd 175	300,000	
LC - Road Rehab- Range Rd 172	380,000	
LC 100 ST to Lake Walking Trail	506,000	Funding: \$73,500 grants from Alberta Environment and Parks; \$100,000 Donation from Business and Residents; \$332,500 from Road Reserve
LC - Waterline Bluehills	4,196,750	
<b>Total Request for TCA</b>	<b>5,862,750</b>	

Additional Operating Expense Requests

Account	Increase	Description
Flowers - Fort Vermilion	18,500.00	Flowers - Fort Vermilion
235 - Professional Fees	6,500.00	The revised budget would be \$32,500 after the increase. Letter from Veterinary Services Inc.
<b>Total Request for Operating</b>	<b>25,000</b>	

**Total** 5,887,750

Mackenzie County  
2017 Operating Budget

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance Budget	% Budget
<b>OPERATING REVENUES</b>							
100-Taxation	33,718,682	34,974,510	33,656,228	33,782,194	24,463,488	(9,318,706)	-27.58%
990-Over/under tax collections	(113,435)	137,336	-	(32,642)	-	32,642	-100.00%
124-Frontage	354,997	197,246	122,436	171,497	117,163	(54,334)	-31.68%
Less:						-	
747-School requisition	6,306,111	6,635,781	5,130,643	6,836,582	-	(6,836,582)	-100.00%
750-Lodge requisition	490,719	788,108	852,083	852,083	-	(852,083)	-100.00%
Net property taxes	<u>27,163,414</u>	<u>27,747,867</u>	<u>27,795,937</u>	<u>26,265,026</u>	<u>24,580,651</u>	<u>(1,684,375)</u>	
261-Ice Bridge		95,530	139,640	-	140,000	140,000	
420-Sales of goods and services	732,370	693,521	440,259	590,395	614,685	24,290	4.11%
421-Sale of water - metered	2,715,197	3,006,884	2,493,097	3,093,285	3,090,054	(3,231)	-0.10%
422-Sale of water - bulk	870,425	918,721	769,694	910,536	923,375	12,839	1.41%
424-Sale of land	45,956	1	52,900	-	-	-	
510-Penalties on taxes	444,838	1,057,962	1,521,177	1,288,413	1,390,000	101,587	7.88%
511-Penalties of AR and utilities	49,657	61,483	45,770	48,000	45,000	(3,000)	-6.25%
520-Licenses and permits	49,296	49,879	40,456	36,000	34,000	(2,000)	-5.56%
521-Offsite levy	112,359	47,870	-	-	-	-	
522-Municipal reserve revenue	60,132	92,428	81,789	50,000	30,000	(20,000)	-40.00%
526-Safety code permits	369,776	342,366	233,046	325,000	225,000	(100,000)	-30.77%
525-Subdivision fees	55,162	55,157	117,927	35,000	35,000	-	0.00%
530-Fines	38,974	78,310	33,674	39,000	50,000	11,000	28.21%
531-Safety code fees	13,952	13,777	8,943	13,000	9,000	(4,000)	-30.77%
550-Interest revenue	533,261	548,519	385,019	360,000	350,000	(10,000)	-2.78%
551-Market value changes	(110,574)	47,649	99,911	-	-	-	
560-Rental and lease revenue	124,928	140,117	105,990	80,455	108,741	28,286	35.16%
570-Insurance proceeds	25,603	329,409	36,663	-	-	-	
592-Well drilling revenue	103,826	11,114	34,848	20,000	15,000	(5,000)	-25.00%
597-Other revenue	165,028	206,704	68,865	143,500	9,000	(134,500)	-93.73%
598-Community aggregate levy	92,623	101,272	-	70,000	80,000	10,000	14.29%
630-Sale of non-TCA equipment	76,982	8,061	-	-	-	-	
790-Tradeshaw Revenues	25,016	25,580	35,404	26,500	25,600	(900)	-3.40%
840-Provincial grants	1,867,856	1,501,319	1,014,920	1,302,914	1,214,214	(88,700)	-6.81%
890-Gain (Loss) Penny Rounding	-	1	-	-	-	-	
990-Over/under tax collections		137,336	-	(32,642)	-	32,642	-100.00%
<b>TOTAL REVENUE</b>	<u>35,626,056</u>	<u>37,223,538</u>	<u>35,555,931</u>	<u>34,664,382</u>	<u>32,969,320</u>	<u>(1,695,062)</u>	
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	5,810,098	6,354,972	5,502,594	7,168,699	7,317,791	149,092	2.08%
132-Benefits	1,107,369	1,255,906	1,095,500	1,514,850	1,551,288	36,438	2.41%
136-WCB contributions	39,501	40,548	25,674	51,743	57,362	5,619	10.86%
142-Recruiting	10,306	12,848	16,839	20,000	15,000	(5,000)	-25.00%
150-Isolation cost	66,438	66,992	61,000	72,000	86,400	14,400	20.00%
151-Honoraria	571,863	478,774	460,876	648,900	653,600	4,700	0.72%
211-Travel and subsistence	288,543	265,577	237,242	405,635	393,754	(11,881)	-2.93%
212-Promotional expense	100,672	77,984	47,430	82,500	82,500	-	0.00%
214-Memberships & conference fees	99,553	107,458	62,064	143,321	152,636	9,315	6.50%
215-Freight	117,871	107,164	64,275	141,460	121,266	(20,194)	-14.28%
216-Postage	52,064	44,344	36,607	43,150	43,150	-	0.00%
217-Telephone	128,213	124,467	85,770	123,640	120,000	(3,640)	-2.94%
221-Advertising	43,806	36,407	23,840	63,220	56,270	(6,950)	-10.99%
223-Subscriptions and publications	7,254	6,879	5,306	12,738	11,984	(754)	-5.92%
231-Audit fee	116,650	75,950	58,800	76,000	81,800	5,800	7.63%
232-Legal fee	50,814	68,527	73,408	60,500	70,000	9,500	15.70%
233-Engineering consulting	122,247	240,054	34,513	166,000	133,228	(32,772)	-19.74%
235-Professional fee	1,535,390	1,669,025	1,191,981	1,846,795	1,749,054	(97,741)	-5.29%
236-Enhanced policing fee	265,408	153,400	77,075	297,200	300,520	3,320	1.12%
239-Training and education	157,583	96,483	82,953	163,329	169,439	6,110	3.74%
242-Computer programming	78,337	78,633	66,552	108,681	106,450	(2,231)	-2.05%
251-Repair & maintenance - bridges	26,536	205,079	9,526	602,000	590,500	(11,500)	-1.91%
252-Repair & maintenance - buildings	150,824	151,351	81,608	195,820	170,700	(25,120)	-12.83%
253-Repair & maintenance - equipment	339,438	421,487	262,067	414,800	377,850	(36,950)	-8.91%
255-Repair & maintenance - vehicles	79,638	64,432	55,799	81,900	87,940	6,040	7.37%
258-Contract graders	144,000	104,461	73,282	150,840	155,840	5,000	3.31%
259-Repair & maintenance - structural	1,636,879	1,596,984	837,591	1,543,193	2,166,959	623,766	40.42%
261-Ice bridge construction	79,564	77,703	90,632	120,000	120,000	-	0.00%
262-Rental - building and land	30,085	29,340	37,847	29,812	35,050	5,238	17.57%

Mackenzie County  
2017 Operating Budget

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance Budget	% Budget
263-Rental - vehicle and equipment	56,286	56,772	46,528	81,695	74,902	(6,793)	-8.32%
266-Communications	93,611	97,813	57,114	117,638	109,912	(7,726)	-6.57%
271-Licenses and permits	4,118	1,290	1,993	8,568	9,518	950	11.09%
272-Damage claims	285	-	1,000	5,000	5,000	-	0.00%
274-Insurance	279,950	313,113	-	298,960	322,770	23,810	7.96%
342-Assessor fees	260,117	264,623	195,934	263,000	263,000	-	0.00%
290-Election cost	-	-	3,055	5,000	15,000	10,000	200.00%
511-Goods and supplies	786,446	861,049	609,725	935,116	893,359	(41,757)	-4.47%
521-Fuel and oil	920,643	740,478	686,203	1,017,070	1,038,320	21,250	2.09%
531-Chemicals and salt	204,158	268,568	185,558	328,700	328,200	(500)	-0.15%
532-Dust control	698,227	568,170	667,977	728,405	660,000	(68,405)	-9.39%
533-Grader blades	123,534	149,959	146,604	137,500	139,000	1,500	1.09%
534-Gravel (apply; supply and apply)	2,767,176	1,612,430	1,220,815	1,617,378	3,430,091	1,812,713	112.08%
535-Gravel reclamation cost	132,375	29,792	-	-	-	-	-
543-Natural gas	132,863	87,910	31,270	113,877	96,838	(17,039)	-14.96%
544-Electrical power	597,395	689,859	277,841	679,037	708,208	29,171	4.30%
710-Grants to local governments	1,711,647	1,927,281	1,514,914	1,805,000	2,229,900	424,900	23.54%
735-Grants to other organizations	2,020,465	2,068,118	1,819,962	2,088,245	2,334,269	246,024	11.78%
810-Interest and service charges	39,831	29,535	10,393	27,000	15,000	(12,000)	-44.44%
831-Interest - long term debt	687,927	614,288	7,114	562,323	505,190	(57,133)	-10.16%
921-Bad debt expense	2,696	4,324	114	3,800	4,100	300	7.89%
922-Tax cancellation/write-off	1,402,310	1,190,753	4,049	1,502,106	1,256,541	(245,565)	-16.35%
970-Other expenses	-	2,260	-	-	-	-	-
992-Cost of land sold	19,557	-	-	-	-	-	-
993-NBV value of disposed TCA	771,676	834,784	-	880,169	173,176	(706,993)	-80.32%
994-Change in inventory	(779,765)	216,403	-	580,324	429,265	(151,059)	-26.03%
995-Depreciation of TCA	8,252,150	8,922,961	-	9,169,166	9,507,478	338,312	3.69%
<b>TOTAL</b>	<b>34,442,622</b>	<b>35,132,956</b>	<b>18,232,586</b>	<b>39,303,803</b>	<b>41,527,368</b>	<b>2,223,565</b>	
Non-TCA projects	379,279	1,092,265	589,828	1,956,333	681,510	(1,274,823)	-60.88%
<b>TOTAL EXPENSES</b>	<b>34,821,901</b>	<b>36,225,222</b>	<b>18,822,412</b>	<b>41,260,136</b>	<b>42,208,878</b>	<b>948,742</b>	
<b>EXCESS (DEFICIENCY)</b>	<b>804,155</b>	<b>998,316</b>	<b>16,733,519</b>	<b>(6,595,754)</b>	<b>(9,239,558)</b>	<b>(2,643,804)</b>	
<b>OTHER</b>							
840-Provincial transfers for capital	8,481,362	5,102,465	3,994,110	12,651,732	-	(12,651,732)	-100.00%
575-Contributed TCA	1,401,131	718,363	-	323,020	-	(323,020)	-100.00%
597-Other capital revenue	-	14,787	135,647	610,621	-	(610,621)	-100.00%
630-Proceeds of sold TCA asset	553,000	528,614	11,157	492,932	111,500	(381,432)	-77.38%
	<b>10,435,493</b>	<b>6,364,229</b>	<b>4,140,914</b>	<b>14,078,305</b>	<b>111,500</b>	<b>(13,966,805)</b>	
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>11,239,648</b>	<b>7,362,545</b>	<b>20,874,433</b>	<b>7,482,551</b>	<b>(9,128,058)</b>	<b>(16,610,609)</b>	
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions							
993-NBV value of disposed TCA	771,676	834,784	-	880,169	173,176	(706,993)	-80.32%
994-Change in inventory	(779,765)	216,403	-	580,324	429,265	(151,059)	-26.03%
995-Amortization of TCA	8,252,150	8,922,961	-	9,169,166	9,507,478	338,312	3.69%
Remove TCA revenues	-	-	-	-	-	-	-
Total of OTHER per above	(10,435,493)	6,364,228	4,140,914	(14,078,305)	(111,500)	13,966,805	-99.21%
Add LTD principle paid	-	-	-	-	-	-	-
832-Principle Payments	2,090,929	1,669,369	203,702	1,578,512	1,575,519	(2,993)	-0.19%
LG model TF to/from reserves	-	-	-	-	-	-	-
920-Contribution from Capital Reserve	(3,832)	-	-	-	-	-	-
930-Contributions from Operating Reserve	(1,605,110)	(\$370,205)	-	(1,581,254)	(1,500,000)	81,254	-5.14%
940-Contribution from Capital Reserve	(7,764)	515,309	-	(322,326)	-	322,326	-100.00%
762-Contribution to Capital	2,112,492	\$3,459,941	-	871,748	794,841	(76,907)	-8.82%
763-Contribution to Capital Reserves	3,678,692	3,716,473	-	3,240,267	-	(3,240,267)	-100.00%
764-Contribution to Operating Reserves	2,732,808	2,529,390	-	246,958	-	(246,958)	-100.00%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>50,000</b>	<b>50,000</b>	<b>16,529,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	



MACKENZIE COUNTY  
STATEMENT OF OPERATIONS - 2017 BUDGET (including depreciation of capital assets)

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance	% Variance
<b>OPERATIONAL REVENUES</b>							
Property taxes	33,960,244	35,309,092	33,778,664	33,921,049	24,580,651	(9,340,398)	-27.54%
School requisitions	6,306,111	6,635,781	5,130,643	6,836,582	-	(6,836,582)	-100.00%
Lodge requisitions	490,719	788,108	852,083	852,083	-	(852,083)	-100.00%
Net property taxes	27,163,414	27,885,203	27,795,938	26,232,384	24,580,651	(1,651,733)	
User fees and sales of goods	4,317,992	4,619,126	3,703,050	4,594,216	4,628,114	33,898	0.74%
Government transfers	1,867,856	1,501,319	1,014,920	1,302,914	1,214,214	(88,700)	-6.81%
Investment income (operating)	422,686	500,870	484,930	360,000	350,000	(10,000)	-2.78%
Penalties and costs on taxes	444,838	1,057,962	1,521,177	1,288,413	1,390,000	101,587	7.88%
Licenses, permits and fines	527,160	539,489	434,046	448,000	353,000	(95,000)	-21.21%
Rentals	124,928	140,117	105,990	80,455	108,741	28,286	35.16%
Insurance proceeds	25,603	329,409	36,663	-	-	-	
Development levies	112,359	47,870	-	-	-	-	
Municipal reserve revenue	60,132	92,428	81,789	50,000	30,000	(20,000)	-40.00%
Sale of non-TCA equipment	76,982	8,061	-	-	-	-	
Other	482,106	501,684	377,428	308,000	314,600	6,600	2.14%
<b>Total operating revenues</b>	<b>35,626,056</b>	<b>37,223,538</b>	<b>35,555,931</b>	<b>34,664,382</b>	<b>32,969,320</b>	<b>(1,695,062)</b>	
<b>OPERATIONAL EXPENSES</b>							
Legislative	616,185	543,500	516,331	796,640	795,451	(1,189)	-0.15%
Administration	4,502,402	4,955,429	2,758,633	5,684,653	5,631,453	(53,200)	-0.94%
Grants to other governments	1,711,647	1,927,281	1,514,914	1,805,000	2,229,900	424,900	23.54%
Protective services	1,608,343	1,406,990	842,857	1,864,996	1,866,124	1,128	0.06%
Transportation	16,084,363	16,128,251	6,837,169	18,428,976	19,853,829	1,424,853	7.73%
Water, sewer, solid waste disposal	4,846,137	4,793,168	1,917,910	4,955,238	5,090,794	135,556	2.74%
Public health and welfare (FCSS)	693,797	639,256	761,213	789,053	793,400	4,347	0.55%
Planning, development	1,054,417	1,072,553	823,760	1,327,352	1,180,563	(146,789)	-11.06%
Agriculture and Veterinary	1,315,747	1,397,583	870,455	1,343,446	1,556,660	213,214	15.87%
Recreation and culture	2,009,584	2,268,946	1,389,342	2,308,449	2,529,194	220,745	9.56%
Non-TCA projects	379,279	1,092,265	589,828	1,956,333	681,510	(1,274,823)	-65.16%
<b>Total operating expenses</b>	<b>34,821,901</b>	<b>36,225,222</b>	<b>18,822,412</b>	<b>41,260,136</b>	<b>42,208,878</b>	<b>948,742</b>	
<b>Excess (deficiency) before other</b>	<b>804,155</b>	<b>998,316</b>	<b>16,733,519</b>	<b>(6,595,754)</b>	<b>(9,239,558)</b>	<b>(2,643,804)</b>	
<b>CAPITAL REVENUES</b>							
Government transfers for capital	8,481,362	5,102,465	3,994,110	12,651,732	-	(12,651,732)	-100.00%
Other revenue for capital	1,401,131	733,150	135,647	933,641	-	(933,641)	-100.00%
Proceeds from sale of TCA assets	553,000	528,614	11,157	492,932	111,500	(381,432)	-77.38%
	10,435,493	6,364,229	4,140,914	14,078,305	111,500	(13,966,805)	
<b>EXCESS (DEFICIENCY) - PSAB Model</b>	<b>11,239,648</b>	<b>7,362,545</b>	<b>20,874,433</b>	<b>7,482,551</b>	<b>(9,128,058)</b>	<b>(16,610,609)</b>	
<b>Convert to local government model</b>							
Remove non-cash transactions	8,244,062	9,541,342	-	10,629,659	10,109,919	(519,740)	-4.89%
Remove revenue for capital projects	(10,435,493)	(6,364,229)	(4,140,914)	(14,078,305)	(111,500)	13,966,805	-99.21%
Long term debt principle	2,090,929	1,669,369	203,702	1,578,512	1,575,519	(2,993)	-0.19%
Transfers to/from reserves	6,907,287	8,820,289	-	2,455,393	(705,159)	(3,160,552)	-128.72%
<b>EXCESS (DEFICIENCY) - LG Model</b>	<b>50,000</b>	<b>50,000</b>	<b>16,529,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
<b>Administration Department</b>											
Phase 3- Security & Access control	21,000						21,000				
Information Technology Budget	51,400						51,400				
Internet Security	10,000						10,000				
Removal of MARA Admin Building	80,000						80,000				
Skype for Business											
<i>Total department 12</i>	<b>162,400</b>	-	-	-	-	-	<b>162,400</b>	-	-	-	
<b>Fire Department</b>											
<i>Total department 23</i>	-	-	-	-	-	-	-	-	-	-	
<b>Transportation Department</b>											
ZA - Dust Control Oil	97,610						97,610				
LC - Goertzen's Sub Division Oil	140,000						140,000				
HL South Road Oil Dust Control	105,000						105,000				
LC- Lakeside Estates-Oil Dust Control	22,000						22,000				
LC - Blumenort Road West Oil Dust Control	60,000						60,000				
<i>Total department 32</i>	<b>424,610</b>	-	-	-	-	-	<b>424,610</b>	-	-	-	
<b>Airport Department</b>											
<i>Total department 33</i>	-	-	-	-	-	-	-	-	-	-	
<b>Water Treatment &amp; Distribution Department</b>											
FV/HL Rural Comprehensive Water Study	20,000						20,000				
<i>Total department 41</i>	<b>20,000</b>	-	-	-	-	-	<b>20,000</b>	-	-	-	
<b>Sewer Disposal Department</b>											
<i>Total department 42</i>	-	-	-	-	-	-	-	-	-	-	
<b>Solid Waste Disposal</b>											
Rocky Lane WTS Survey	10,000	10,000					10,000				
<i>Total department 43</i>	<b>10,000</b>	<b>10,000</b>	-	-	-	-	<b>10,000</b>	-	-	-	
<b>Planning &amp; Development Department</b>											
Natural Disaster Mitigation Program	50,000	50,000					50,000				
<i>Total department 61</i>	<b>50,000</b>	<b>50,000</b>	-	-	-	-	<b>50,000</b>	-	-	-	
<b>Agricultural Services Department</b>											
<i>Total department 63</i>	-	-	-	-	-	-	-	-	-	-	
<b>Parks &amp; Playgrounds Department</b>											
Picnic Tables & Fire Pits	10,000						10,000				

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
LC - Shelters	4,500						4,500				
<i>Total department 72</i>	14,500	-	-	-	-	-	14,500	-			-
<b>TOTAL 2017 Non-Capital Projects</b>	<b>681,510</b>	<b>60,000</b>	-	-	-	-	<b>681,510</b>	-			-

# Cash Flow Requirement

### Cash Flow Requirement:

The Cash Flow Requirement schedule summarizes all of the County's cash requirements for the 2017 year, including operating, capital, borrowing, and municipal reserve transactions.

For this presentation of the operating budget draft, this schedule includes only the following financial objectives:

- cash flow needs for the draft operating budget, including the projected operating costs offset by estimated operating revenues;
- capital debt interest expense and principal repayments; and,
- annual transfers to municipal reserves as mandated by Council.

One of the key figures in this schedule is the amount of revenue that will be required to be raised by municipal levy, or property taxes, in order to fund the County's operating expenses.

**Mackenzie County**  
**2017 BUDGET - Cash Requirement**

	2016 Budget	% change	2017 Budget	
<b>Operating Cash Requirements:</b>				
Operating Cost (excluding non-cash items and capital debt interest expense)	28,032,518	10%	30,912,259	Schedule A-2
2017 Non-TCA	1,569,288	-57%	681,510	
2016 Non-TCA Carry Forward				CF
Less: Other Operating Revenue (excluding municipal tax levy)	(8,570,853)	-1%	(8,505,832)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(799,438)	-100%	(1)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(637,794)		(1,500,000)	(1) Gravel
<b>Tax levy for operations</b>	<b>19,593,721</b>		<b>21,587,937</b>	
<b>Capital Cash Requirements:</b>				
2017 TCA - New	5,334,743	44%	7,704,784	
2016 TCA Carry Forward - Additional Costs	20,605,369		950,606	
Capital debt interest	562,323	-10%	505,190	Schedule E
Capital debt principal	1,578,512	0%	1,575,520	Schedule E
Less:				
Capital revenue - grants	(12,635,212)	-61%	(4,940,916)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(673,020)	-99%	(10,000)	
Proceeds on disposal of assets	(492,932)	-77%	(111,500)	Schedule D
Insurance Proceeds	(114,475)	-100%		
Proceeds from new debentures	(3,000,000)	-100%		Schedule E
Contribution from prior year accumulated surplus	(8,152,725)	-66%	(2,798,133)	(2)
<b>Tax levy for capital</b>	<b>3,012,583</b>	<b>-5%</b>	<b>2,875,551</b>	
<b>Minimum Tax Levy</b>	<b>22,606,304</b>	<b>8%</b>	<b>24,463,488</b>	
<b>Municipal Tax Revenue</b>	<b>(26,093,529)</b>		<b>(24,463,488)</b>	
<b>Deficit/(Surplus)</b>	<b>(3,487,225)</b>		<b>0</b>	
<b>Future Financial Plans:</b>				
Contributions to Reserves as per Policies	3,487,225		-	Schedule C
Contributions to Reserves				
<b>Tax levy for future financial plans</b>	<b>3,487,225</b>	<b>-100%</b>	<b>-</b>	<b>(3)</b>
<b>Total Tax Levy</b>	<b>26,093,529</b>	<b>-6%</b>	<b>24,463,488</b>	<b>Note 1</b>
<b>Net budgeted cash draw on accumulated surplus accounts</b>	<b>(6,102,732)</b>	<b>-30%</b>	<b>(4,298,133)</b>	<b>(1) + (2) + (3)</b>
<b>OTHER:</b>				
Restricted surplus (reserves), beginning of year	27,261,055		21,158,323	
Restricted surplus (reserves), ending of year	21,158,323		16,860,190	
<b>Total budgeted operating and capital costs (excluding non-cash items)</b>	<b>37,077,384</b>		<b>41,379,263</b>	

Note 1: 2017 projected municipal tax revenue is \$24,463,488. This calculation is based on 2016 Tax Rate Bylaw.

Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	2017
11 + 12	23 + 25 + 26	32 + 33	41 + 42 + 43	61 + 66	63 + 64	51+71+72+73+74	Budget

6.00

Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)

Sale of Goods & Services	32,000	110,000	115,000	4,152,579	118,000	2,835	97,700	4,628,114
Interest Revenue	350,000	-	-	-	-	-	-	350,000
Provincial Grants - operating	-	-	732,173	-	-	183,359	298,682	1,214,214
Other Revenue including frontage	1,522,907	72,927	135,470	67,100	330,542	39,558	5,000	2,313,504
<b>TOTAL REVENUE</b>	<b>1,904,907</b>	<b>182,927</b>	<b>982,643</b>	<b>4,219,679</b>	<b>448,542</b>	<b>225,752</b>	<b>401,382</b>	<b>8,505,832</b>

Schedule A-2: General Operating Expenses (excluding school and lodge requisitions, and excluding debenture principal payments)

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,959,513	595,923	3,456,561	1,184,824	854,836	276,131	338,653	9,666,441
Contracted and General Services	1,513,734	811,019	3,055,391	1,247,148	306,095	913,530	265,075	8,111,992
Materials & Supplies, Fuel & Oil, Chemicals & Salt	139,263	248,419	6,057,136	307,285	16,400	90,150	59,582	6,918,235
Utilities (Gas, Power)	120,403	25,200	276,465	379,048	-	-	3,930	805,046
Grants to local governments	2,224,900	5,000	-	-	-	-	-	2,229,900
Grants to other organizations	-	-	-	-	-	127,000	2,207,269	2,334,269
Capital debt interest	37,393	-	381,613	86,184	-	-	-	505,190
Net Book Value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
Amortization	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
Other	1,272,041	1,500	-	2,100	-	-	-	1,275,641
<b>TOTAL OPERATING EXPENSES</b>	<b>8,656,913</b>	<b>1,867,809</b>	<b>19,839,472</b>	<b>5,095,083</b>	<b>1,186,892</b>	<b>1,557,690</b>	<b>3,323,509</b>	<b>41,527,368</b>
Non-TCA projects	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>8,656,913</b>	<b>1,867,809</b>	<b>19,839,472</b>	<b>5,095,083</b>	<b>1,186,892</b>	<b>1,557,690</b>	<b>3,323,509</b>	<b>41,527,368</b>

## Less:

## Non-cash items included in the above:

Estimated gravel inventory change at Year End 2014	-	-	429,265	-	-	-	-	429,265
Net Book Value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
Amortization	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
Capital debt interest	37,393	-	381,613	86,184	-	-	-	505,190
<b>Total operational expenses excluding non-cash items and capital debt interest</b>	<b>8,229,854</b>	<b>1,687,061</b>	<b>12,416,288</b>	<b>3,120,405</b>	<b>1,177,331</b>	<b>1,406,811</b>	<b>2,874,509</b>	<b>30,912,259</b>

	Grant funding deferred from prior year	2017 Funding	Total
Provincial Capital Grants - FGTF		633,478	633,478
Provincial Capital Grants - MSI (Capital)		2,751,938	2,751,938
STIP Grant		1,555,500	1,555,500
<b>Total Capital Revenues</b>	-	<b>4,940,916</b>	<b>4,940,916</b>

Operating Grant Revenues

	Grant funding deferred from prior year	2017 Funding	Total
Basic Municipal Transportation Grant - MSI	-	608,694	608,694
FCSS Grant	-	298,682	298,682
ASB Grant	-	183,359	183,359
MSI	-	123,479	123,479
<b>Total Capital Revenues</b>	-	<b>1,214,214</b>	<b>1,214,214</b>



Contributions to Reserves as per established Policies

Reserves	Minimal contribution	Comments
Roads	\$500,000	Reserve Policy #4
Vehicle & Equipment	\$250,000	Reserve Policy #6
Gravel Crushing	\$500,000	Reserve Policy #14
Emergency Service	\$0	Reserve Policy #7; The current balance is \$963,496, which is close to \$1M targeted maximum amount.
Recreation and Parks	\$50,000	Reserve Policy #8
Drainage	\$250,000	Reserve Policy #9
Non-profit Organizations	\$20,000	Reserve Policy #15
Water	\$581,712	Reserve Policy #18
Street light replacement	\$250,000	Reserve Policy #19
Emergency - Fort Vermillion Fire Department	\$225,000	Annual \$225,000 transfer, upto \$675,000
Emergency - La Crete Tompkins	\$125,000	Annual \$125,000 transfer, upto \$375,000
Recreation - Fort Vermillion	\$100,000	
Recreation - La Crete	\$100,000	
General Operating		Reserve Policy #1
General Capital		Reserve Policy #2
<b>Total</b>	<b>\$2,951,712</b>	

Note: Contributions to reserves can not be made due to the low surplus in 2017.

Unit#	Dpt.	Year	Description of Assets	Historical Cost	Net Book Value on Jan 1, 2017	Estimated Selling Price
<b>Vehicles</b>						
1049	12	2012	2012 DODGE JOURNEY R/T FV	27,004.78	19,551.34	10,000.00
1050	12	2012	2012 DODGE JOURNEY R/T LC	27,455.15	19,877.39	10,000.00
1221	32	2004	1500 Silverado 4x4 Truck	27,199.00	3,000.00	1,500.00
1225	41	2006	F150 1/2 ton 4X4	28,187.00	5,518.70	1,500.00
1641	32	2005	1500 Quad Cab 4x4	32,672.00	4,000.00	1,500.00
1643	72	2005	R-1500 Quad Cab 4x4	32,985.00	4,000.00	1,500.00
1646	23	2006	Ram 1500 Quad Cab 4x4	33,219.00	6,921.90	1,500.00
1653	32	2010	RAM2500	32,639.99	18,319.99	3,000.00
<b>Equipment</b>						
2005	32	2005	LT 9000 Sand Truck	83,544.00	10,000.00	4,000.00
2320	32	2010	Bobcat S-300	37,823.86	13,974.81	20,000.00
2512	32	2003	Gooseneck Trailer SWS 26' GFB26	11,650.00	5,530.00	5,000.00
2513	32	2003	CAR HAULER TRAILER	4,999.90	0.00	1,000.00
3310	32	2011	PRESSURE WASHER	16,319.70	10,314.22	1,000.00
2204	32	2008	Komatsu -WA250-6	171,000.00	90,000.00	50,000.00
<b>Total</b>				<b>566,699.38</b>	<b>211,008.35</b>	<b>111,500.00</b>

1. Schedule of ending balances for long term debt as of December 31, 2017

		2017	2016
Debentures -		\$	\$
From Alberta Capital Finance Authority:			
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	0	0
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	(0)	8,958
14	4.501% due for 2027 (for Zama Tower Road Sewer)	108,353	117,315
15	4.311% due for 2017 (for FV 46th Str Sewer Line Extension)	0	4,623
16	4.012% due for 2018 (for Zama Water Treatment Plant)	188,785	370,217
17	4.012% due for 2018 (for Zama Wastewater System)	92,568	181,532
19	3.718% due for 2019 (for Zama Water Treatment Plant)	144,318	236,193
20	3.718% due for 2019 (for Zama Wastewater System)	42,637	69,781
21	3.334% due for 2019 (for La Crete Office Building)	251,243	370,752
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	341,054	503,284
23	3.334% due for 2019 (for Zama Water Treatment Plant))	173,225	255,623
25	3.377% due on Dec 15,2020 (Fort Vermilion Corporate Office Expansion)	251,907	330,407
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	160,992	170,190
26	3.5635% due on Mar 15, 2021 (Ruaral Water Line)	851,987	1,076,683
28	2.942% due on Dec 17, 2031 (Highway #88 connector)	1,603,658	1,687,623
29	3.623% due on Dec 15, 2033 (Highway #88 connector)	8,871,043	9,274,109
		<u>13,081,770</u>	<u>14,657,290</u>

2. Principal and interest repayment requirements on long-term debt over the next five years

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2017	1,575,520	505,190	2,080,710
To be paid in 2018	1,618,408	448,429	2,066,837
To be paid in 2019	1,319,527	392,813	1,712,340
To be paid in 2020	897,810	350,987	1,248,797
To be paid in 2021	709,482	319,774	1,029,257
To be paid in 2022 to maturity	8,536,543	1,974,755	10,511,299
	<u>14,657,291</u>	<u>3,991,949</u>	<u>18,649,240</u>

3. Debt limit calculation

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by *Alberta Regulation 255/00* for the County be disclosed as follows:

	2016 projected	2015
	\$	\$
Total debt limit, on December 31	51,996,573	55,835,307
Total debt (principal on loans and loan guarantees), on December 31	-14,657,291	-16,235,802
<b>Amount by which debt limit exceeds debt</b>	<b>37,339,282</b>	<b>39,599,505</b>
Limit on debt service, in fiscal year	8,666,096	9,305,885
Service on debt in fiscal year (are interest & principal payments)	-2,080,710	-2,140,835
<b>Amount by which debt servicing limit exceeds debt servicing</b>	<b>6,585,385</b>	<b>7,165,049</b>

The debt limit is calculated at 1.5 times the revenue of the County (as defined in *Alberta Regulation 255/00*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the County. Rather, the financial statements must be interpreted as a whole.

#### 4. New Debt

	2017
	\$
Debtures -	
From Alberta Capital Finance Authority:	
30 Zama Access due on Sep 15, 2032	3,000,000
<b>Total new debt</b>	<b>3,000,000</b>

# 2016 Carry Forward Projects

## 2016 TCA CF 2017

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status	Additional Cost	2017 Cost
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### Administration Department

Signs with Flags for FV Office (CF)	-	18,060	18,060	CF	0	18,060
Payroll software	10,577	20,000	9,423	CF	0	9,423
Land Purchase (South of High Level)	-	13,000	13,000	CF	0	13,000
<i>Total department 12</i>	10,577	51,060	40,483		-	40,483

### Fire Department

LC -Aerial Unit Upgrade	30	30,000	29,970	CF	0	29,970
<i>Total department 23</i>	30	30,000	29,970		-	29,970

### Transportation Department

FV- 43rd Ave, East of 50th Street	6,421	135,000	128,579	CF	0	128,579
FV - 45 Ave Cul-de-sac, East of 52nd Street	50	140,000	139,950	CF	0	139,950
New Road Infrastructure (CF)	216,439	268,564	52,125	CF	300,000	52,125
LC - Engineering & Design for 113 Street and 109 Ave (CF)	2,398	46,451	44,053	CF	0	44,053
LC - 94th Ave Asphalt Overlay	123,756	870,000	746,244	CF	0	746,244
LC - Lagoon Access Paving	-	25,000	25,000	CF	0	25,000
Zama Access Pave (PH V) (CF)	-	6,000,000	6,000,000	CF		6,000,000
Snow Plow Truck Replacement	-	290,000	290,000	CF	0	290,000
LC - South-Shoulder pull and road rehabilitation(CF)	28,878	128,081	99,203	CF	0	99,203
Gravel Reserve (to secure gravel source) (CF)	5,159	119,101	113,942	CF	0	113,942
FV - Sand and salt shelter (CF)	555	200,000	199,445	CF	0	199,445
FV - North- Shoulder pull and road rehabilitation (CF)	293,312	461,661	168,349	CF		
<i>Total department 32</i>	676,968	8,683,858	8,006,890		300,000	7,838,541

### Airport Department

FV - Pole Tarp Storage Shed	-	45,000	45,000	CF	0	45,000
<i>Total department 33</i>	-	45,000	45,000		-	45,000

### Water Treatment & Distribution Department

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status	Additional Cost	2017 Cost
LC - Paving Raw Water Truckfill Station	-	48,000	48,000	CF	0	48,000
FV - Paving for Water Treatment Plant	12,800	250,000	237,200	CF	0	237,200
LA - Well number 4	32,485	150,000	117,515	CF	0	117,515
ZA - Distribution pump house upgrades (CF & New)	-	838,944	838,944	CF	15,000	838,944
FV - Frozen Water Services Repairs (River Road) (CF)	92	196,214	196,122	CF	0	196,122
LC - Waterline Bluehills	-	833,250	833,250	CF	0	833,250
LA - Rural Potable Water Infrastructure (CF)	3,408,253	6,562,557	3,154,304	CF	0	3,154,304
FV 49th Avenue Water Re-servicing	-	250,000	250,000	CF	0	250,000
FV - 50th St - Water & sewer extension (CF)	-	330,000	330,000	CF	0	330,000
<i>Total department 41</i>	<i>3,453,630</i>	<i>9,458,965</i>	<i>6,005,335</i>		<i>15,000</i>	<i>6,005,335</i>

#### Sewer Disposal Department

Zama - Lift station upgrade (CF & New)	-	1,256,052	1,256,052	CF	585,606	1,256,052
<i>Total department 42</i>	<i>-</i>	<i>1,256,052</i>	<i>1,256,052</i>		<i>585,606</i>	<i>1,256,052</i>

#### Solid Waste Disposal

ZA - WTS Fence	380	25,000	24,620	CF	0	24,620
LC - Blue Hills - Build up ramp (CF)	-	3,590	3,590	CF	0	3,590
<i>Total department 43</i>	<i>380</i>	<i>28,590</i>	<i>28,210</i>		<i>-</i>	<i>28,210</i>

#### Agricultural Services Department

HL - Rural Drainage - Phase II & Phase III (CF)	4,440	100,000	95,560	CF	0	95,560
LC - Buffalo Head/Steep Hill water mangement (Phase I) (CF)	55,382	1,721,800	1,666,418	CF	0	1,666,418
<i>Total department 63</i>	<i>59,822</i>	<i>1,821,800</i>	<i>1,761,978</i>		<i>-</i>	<i>1,761,978</i>

#### Recreation Department

FV - Ball Diamonds CF	61,500	160,000	98,500	CF	0	98,500
FV - Skate Shack	-	30,000	30,000	CF	0	30,000
Grounds Improvements (2014 - FV Walking Trail) (CF)	-	25,394	25,394	CF	0	25,394

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status	Additional Cost	2017 Cost
ZA - Com. Hall: Storage room industrial floor covering	3,700	6,500	2,800	CF	0	2,800
ZA - Com. Hall: Property Full landscaping	-	126,000	126,000	CF	0	126,000
ZA - Hall electrical upgrades	1,887	31,887	30,000	CF	0	30,000
LC - Splash Park (CF)	-	255,000	255,000	CF	0	255,000
FV - Rodeo Grounds	10,567	40,000	29,433	CF	10,000	29,433
<i>Total department 71</i>	<i>77,654</i>	<i>674,781</i>	<i>597,127</i>		<i>10,000</i>	<i>597,127</i>

**Parks & Playgrounds Department**

Machesis Lake - Horse camp - road (CF)	10,870	23,562	12,692	CF	0	12,692
Bridge campground - Survey & improvements (CF)	-	45,000	45,000	CF	0	45,000
FV - D.A. Thomas Park - Steps	-	10,000	10,000	CF	0	10,000
Wadlin Lake - Grounds improvements (CF)	71,561	70,000	(1,561)	CF	40,000	0
<i>Total department 72</i>	<i>82,431</i>	<i>148,562</i>	<i>66,131</i>		<i>40,000</i>	<i>67,692</i>

<b>TOTAL 2016 Capital Projects</b>	<b>4,361,491</b>	<b>22,198,668</b>	<b>17,837,177</b>		<b>950,606</b>	<b>17,670,389</b>
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## 2016 Non-TCA CF 2017

Project Name	Costs in current year up to October 31, 2016	2016 Budget	2016 Budget Remaining on October 31, 2016	Status	2017 Cost
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### Administration Department

Information Technology budget CF	875	20,213	19,338	CF	19,338
HL - Building Repairs (CF)	1,125	8,000	6,875	CF	6,875
Disaster Emergency Risk Assessment & Planning (CF)	0	8,010	8,010	CF	8,010
Wolf bounty	1,136	100,000	98,864	CF	98,864
Caribou/industry protection strategy	39,224	300,000	260,776	CF	260,776
<i>Total Department 12</i>	<i>92,342</i>	<i>531,767</i>	<i>393,863</i>		<i>393,863</i>

### Public Works Department

ZA - Zama Access Road Geotech (CF)	51,063	100,099	49,036	CF	49,036
ZA - Aspen Drive Ditch Repair	0	60,000	60,000	CF	60,000
ZA - Lot Clean up	3,823	50,000	46,177	CF	46,177
FV - Antique fire truck restoration (CF)	1,981	4,443	2,462	CF	2,462
LC & FV - Road disposition - Survey work (CF)	0	45,005	45,005	CF	45,005
Assumption Hill Improvement (ditching) (CF)	0	17,290	17,290	CF	17,290
Zama Road LOC	0	100,000	100,000	CF	100,000
<i>Total Department 32</i>	<i>56,866</i>	<i>430,696</i>	<i>319,971</i>		<i>319,970</i>

### Airport Department

Airport Master Plan	2,780	75,000	72,220	CF	72,220
FV & LC Papi Lights (CF)	26,800	32,413	5,613	CF	5,613
FV Airport Development (CF)	0	16,382	16,382	CF	16,382
<i>Total Department 33</i>	<i>34,657</i>	<i>129,126</i>	<i>94,215</i>		<i>94,215</i>

### Water Department

FV - Exhaust Thimbles	0	20,000	20,000	CF	20,000
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LC - Exhaust Thimbles	0	20,000	20,000	CF	20,000
ZA - Exhaust Thimbles	0	20,000	20,000	CF	20,000
<i>Total Department 41</i>	<i>30,830</i>	<i>97,400</i>	<i>60,000</i>		<i>60,000</i>

**Solid Waste Department**

FV - Transfer Station Composting Program (CF)	0	5,000	5,000	CF	5,000
LC - Transfer Station Composting Program (CF)	0	5,000	5,000	CF	5,000
LC - Waste Packer Plan (CF)	0	5,000	5,000	CF	5,000
<i>Total Department 43</i>	<i>-</i>	<i>15,000</i>	<i>15,000</i>		<i>15,000</i>

**Planning & Development Department**

Infrastructure Master Plans (CF)	46,292	74,351	28,060	CF	28,060
Land Use Bylaw Update	616	100,000	99,384	CF	99,384
Rural addressing signs (CF)	138,100	226,700	88,600	CF	88,600
<i>Total Department 61</i>	<i>327,934</i>	<i>554,516</i>	<i>216,044</i>		<i>216,044</i>

**Parks Department**

FV - Bridge Campsite - Clear Trees	0	5,000	5,000	CF	5,000
La Crete Main Street Beautification (CF)	0	18,227	18,227	CF	18,227
Wadlin Lake - Blocking for dock (CF)	0	2,500	2,500	CF	2,500
<i>Total Department 72</i>	<i>3,120</i>	<i>37,227</i>	<i>25,727</i>		<i>25,727</i>

<b>TOTAL 2016 Non Capital Projects</b>	<b>545,749</b>	<b>1,795,732</b>	<b>1,124,819</b>		<b>1,124,819</b>
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# 2017 Capital Budget

## Revenues for funding TCA Projects

Capital revenue - grants	4,940,916
Operating Revenues can be used to fund TCA	794,841
Proceeds on disposal of assets	111,500
Donation	10,000
Revenues available for TCA before taking reserves	5,857,257

## TCA Project Expenditures

2017 TCA - New	7,704,784
2016 TCA Carry Forward - Additional Costs	950,606
Total	8,655,390
Reserves needed for TCA	(2,798,133)

Project Budget Summary - By Department

TCA Project Budget

Department	2017 Budget					2016 Budget	2015 Budget	2014 Budget	3 Year Average
	2016 CF - Unused 2016 Budget	2016 CF - Additional Costs	Total 2016 CF	2017 New	2017 Total				
(12) - Administration Department	40,483		40,483	208,360	248,843	235,784	949,351	346,176	510,437
(23) - Fire Department	29,970		29,970	405,000	434,970	405,000	522,500	471,500	466,333
(26) - Enforcement	-		-	-	-	80,000			26,667
(32) - Transportation Department	7,838,541	300,000	8,138,541	6,155,424	14,293,965	11,301,021	15,163,780	16,018,644	14,161,148
(33) - Airport Department	45,000		45,000	94,000	139,000	45,000	140,271	30,271	71,847
(41) - Water Treatment & Distribution Department	6,005,335	15,000	6,020,335	96,000	6,116,335	8,252,246	8,839,782	4,353,821	7,148,616
(42) - Sewer Disposal Department	1,256,052	585,606	1,841,658	50,000	1,891,658	2,195,397	9,380,842	7,369,742	6,315,327
(43) - Solid Waste Disposal	28,210		28,210	29,000	57,210	68,590	51,052	27,412	49,018
(61) - Planning & Development Department	-		-	90,000	90,000	9,000	8,000	42,500	19,833
(63) - Agricultural Services Department	1,761,978		1,761,978	180,000	1,941,978	1,821,800	1,833,500	950,000	1,535,100
(71) - Recreation	597,127	10,000	607,127	-	607,127	1,324,661	1,329,330	998,344	1,217,445
(72) - Parks & Playgrounds Department	67,692	40,000	107,692	397,000	504,692	201,612	185,625	118,445	168,561
<b>Total</b>	<b>17,670,389</b>	<b>950,606</b>	<b>18,620,995</b>	<b>7,704,784</b>	<b>26,325,779</b>	<b>25,940,111</b>	<b>38,404,033</b>	<b>30,726,855</b>	<b>31,690,333</b>

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
<b>(12) - Administration Department</b>											
FV/LC - Administration Vehicles x 2	72,000	52,000				20,000	52,000				#1049 & #1050
LC - Muster Point Shelter		-									
LC - Floor Washer	11,860	11,860					11,860				
LC - Xerox Replacement	75,000	75,000					75,000				
FV - Server & 911 Dispatch UPS replacement	9,500	9,500					9,500				
FV - Server room air conditioner replacement	10,000	10,000					10,000				
Zama -Admin building tree planting	15,000						15,000				
FV - Mail Folder & Inserter	15,000	15,000					15,000				
<b>Total department 12</b>	<b>208,360</b>	<b>173,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>188,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(23) - Fire Department</b>											
FV - Fire Hall Construction - Reserve		-									
FV - Training Facility	20,000	10,000				10,000		GCR	10,000		
LC - Fire Hall Construction - Reserve		-									
LC - New Tanker/ Pumper	385,000	250,000		135,000				ES - Tompkins	250,000		
<b>Total department 23</b>	<b>405,000</b>	<b>260,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>260,000</b>	<b>-</b>	
<b>(32) - Transportation Department</b>											
FV - Goose Neck Trailer 32"	28,000	23,000				5,000	23,000				#2512
FV - Gravel truck	60,000	56,000				4,000	46,919	V&E	9,081		#2005
FV - Pickup Reg Cab - 3/4 Ton long box		-									
FV - Pickup Crew Cab - 3/4 Ton	40,000	35,500				4,500	35,500				#1653, #1225
FV - Wheel Loader		-									Removed: MOTION PW-16-11-035
FV - Sand Spreader	6,074	-	6,074								
FV - Shop Bay		-									
FV - Skidsteer	80,000	60,000				20,000	60,000				#2320
FV - Tilt Deck trailer	8,000	-	7,000			1,000					#2513
FV - 48 Ave & 50 Street Road Pave		-									
FV - 46 Ave Road Pave	35,000	-		35,000							
FV - 45 Ave Road Pave	129,000	-		129,000							
FV - 50th Street - Replace Sidewalk & Curb		-									
FV - Asphalt Paving DA Thomas Park	175,000	-		175,000							
FV - Replacement of wheel loader	285,000	93,062		141,938		50,000	93,062				#2204
LC - 88 Connector -Repairs		-									Moved to operating #259
LC - 88 Connector Second Lift		-									
LC - River Road Surfacing		-									
LC - Road Rebuild - Prairie Packers to West La Crete Road	710,000	-		710,000							
LC - Teachers Loop Asphalt & Sidewalk	266,000	-		266,000							
LC - 104 Street Rebuild		-									
LC - Street Improvements	550,000	-		550,000							
LC - Greenwood Acres Walking Trail		-									
LC - Bridges to new lands-Range Rd180	2,000,000	390,000		610,000	1,000,000			RR	390,000		
LC - Bridges to new lands-Township Rd1020	1,000,000	500,000			500,000			RR	500,000		
LC - 98Ave Crosswalk Lights	9,950	-	9,950								
LC/FV/ZA - Street Sweeper		-									
LC - Pressure Washer	10,900	-	9,900			1,000					#3310

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
LC - Overhead Crane	88,500	-	88,500								
Rebuild Wolf Lake Road East of HWY 697 (6km)	300,000	300,000						RR	300,000		
LC - Trucks x 3	145,000	139,000				6,000		V&E	139,000		1 truck removed: MOTION PW-16-11-035; #1221, #1641, #1643, #1646
LC - Dump Trailer	30,200	12,946	17,254					V&E	12,946		
LC -Steel drum packer	50,000	50,000						V&E	50,000		
LC - Asphalt Miller	27,000	-	27,000								
LC/FV - Dozer Blades x 4	71,800	-	71,800								
LC - Packer/ Roller x 2	50,000	-	50,000								
<b>Total department 32</b>	<b>6,155,424</b>	<b>1,659,508</b>	<b>287,478</b>	<b>2,616,938</b>	<b>1,500,000</b>	<b>91,500</b>	<b>258,481</b>		<b>1,401,027</b>	<b>-</b>	

(33) - Airport Department

FV/LC - Automated Weather Observation System (AWOS)	74,000	18,500			55,500			GCR	18,500		
FV - Parking lot drainage improvements	20,000	20,000					20,000				
<b>Total department 33</b>	<b>94,000</b>	<b>38,500</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>-</b>	<b>20,000</b>		<b>18,500</b>	<b>-</b>	

(41) - Water Treatment & Distribution Department

FV - Storage Work	11,000	-	11,000								
LC - Hydrant Replacement	50,000	50,000					50,000				
FV - Re-route Raw Water Truckfill	35,000	-	35,000								
LC - Rural Truckfill		-									
LC-Rural Water to Greenwood Acres Subdivision		-									
<b>Total department 41</b>	<b>96,000</b>	<b>50,000</b>	<b>46,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>		<b>-</b>	<b>-</b>	

(42) - Sewer Disposal Department

FV - Main Lift Station Grinder	50,000	-	50,000								
LC - Main Lift Station Meter		-									
ZA - Sewage Forcemain		-									CWWF Grant Deadline Nov 25/16
LC - Sanitary Sewer Re-route		-									
<b>Total department 42</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

(43) - Solid Waste Disposal

Waste Bins 40 & 6 yd	20,000	-	20,000								
Build up Berm - Blumenort WTS	9,000	9,000					9,000				
<b>Total department 43</b>	<b>29,000</b>	<b>9,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>		<b>-</b>	<b>-</b>	

(61) - Planning & Development Department

LC - New Truck	40,000	40,000					40,000				
FV - Streetscape	25,000	-	25,000								
LC - Streetscape	25,000	-	25,000								
<b>Total department 61</b>	<b>90,000</b>	<b>40,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(63) - Agricultural Services Department

FV - Flood Control Channel Erosion Repair	180,000	-	180,000								
<b>Total department 63</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

(71) - Recreation

FV -Ice plant Repair	-	-									
FV -Netting for Ball Diamonds		-									

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
FV- Hall Reno (kitchen)		-									
FV- Bathroom Reno		-									
FV -Gym Equipment		-									
LC -Fire Alarm		-									
LC-Natural Gas, hot water tank (big), 4 new baseboards		-									
LC- Ice Rink Foam Dividers		-									
LC- One set of lights for outdoor rink		-									
LC- Sidewalk to Tennis Court		-									
LC- Curling Rink Lights		-									
LC- 2" water line to the ball diamonds		-									
LC- Utility Tractor and attachments		-									
LC- 3 windows upstairs overlooking the ice		-									
LC- Dressing room expansion including gym/weight room		-									
ZM- Re-shingling hall		-									
ZM- Energy efficiency upgrade		-									
<b>Total department 71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

(72) - Parks & Playgrounds Department

Machesis Lake Site Development	75,000	75,000					75,000				Project pending Alberta Parks grant of \$37,500
Improvements to Provincial Park - Bridge Campground	60,000	60,000					60,000				Project pending Alberta Parks grant of \$30,000
Hutch Lake Cabins - Playground	35,000	35,000					35,000				
Hutch Lake Campground improvements	112,000	112,000					49,000	MR	63,000		
Hutch Lake Dock Blocks	10,000	10,000					10,000				
FV - Mackenzie Housing Park Toddler Playground Equipment	20,000	20,000					-	MR	20,000		
LC - Slide & swings Big Back Yard	35,000	35,000					-	MR	35,000		
LC - Playground Expansion	50,000	50,000					-	MR	50,000		
<b>Total department 72</b>	<b>397,000</b>	<b>397,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,000</b>		<b>168,000</b>	<b>-</b>	
<b>TOTAL 2017 Capital Projects</b>	<b>7,704,784</b>	<b>2,627,368</b>	<b>633,478</b>	<b>2,751,938</b>	<b>1,555,500</b>	<b>121,500</b>	<b>794,841</b>		<b>1,847,527</b>	<b>-</b>	



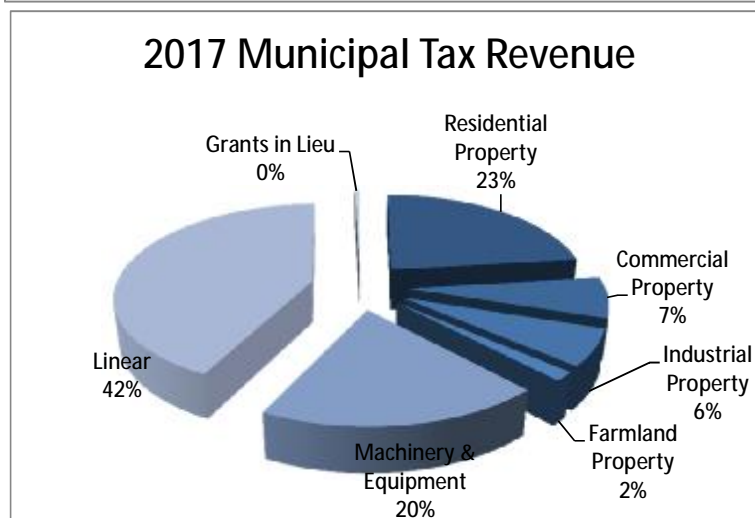
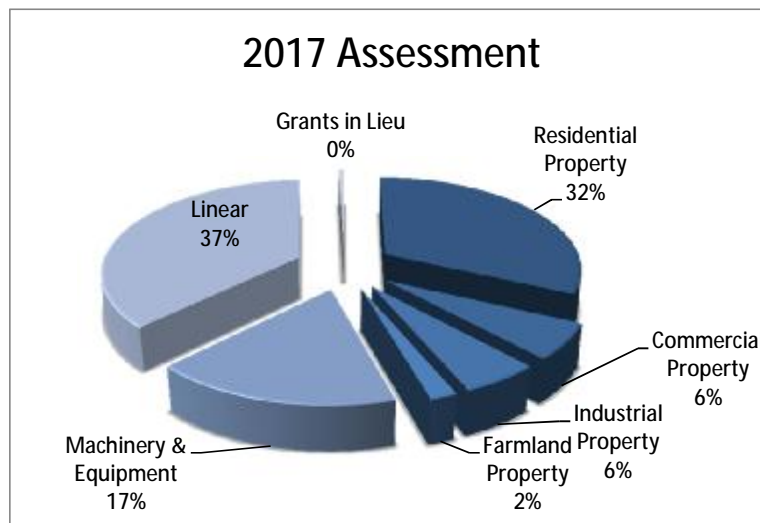
# Assessment & Taxation

	2016 assessment	% change estimated	2017 estimated assessment	2017 projected revenue
Residential Property	730,133,910	2.84%	750,884,020	5,637,637
Commercial Property	140,170,020	2.50%	143,679,900	1,710,222
Industrial Property	128,227,880	0.57%	128,960,370	1,535,015
Farmland Property	44,345,260	-0.02%	44,334,190	377,195
Machinery & Equipment	400,679,700	0.00%	400,679,700	4,769,290
Linear	998,801,290	-13.06%	868,308,918	10,335,481
Grants in Lieu	9,961,360	0.06%	9,967,780	98,646
<b>Total Taxable Assessment</b>	<b>\$2,452,319,420</b>	<b>-4.30%</b>	<b>\$2,346,814,878</b>	<b>\$24,463,488 (1)</b>
Tax exempt assessment	183,328,920	0.64%	184,511,300	0
<b>Total Assessment</b>	<b>\$2,635,648,340</b>	<b>-3.96%</b>	<b>\$2,531,326,178</b>	<b>\$24,463,488 (2)</b>

Notes:

(1) Please note that 2016 tax bylaw rates were used in the calculation of the projected 2017 tax revenues.

(2) Municipal tax revenue has decreased from \$25,884,396 (2016 actual) to 24,463,488 (2017 budget) due to an decrease in estimated assessment by 3.96%.



# Municipal Reserves

MACKENZIE COUNTY  
MUNICIPAL RESERVES

Name	Estimated (Dec. 31, 2016)	To be used for projects	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Interfund Transfers	Estimated (Dec. 31, 2017)
<b>Operating Fund Reserves:</b>						
Bursaries	9,250					9,250
Operating Fund Reserve - incl. non-TCA	-					-
General Operating	3,549,586			(1,000,000)		2,549,586
Gravel Reclamation	22,377					22,377
Gravel Crushing	543,955			(500,000)		43,955
Off-Site Levy	1,307,529					1,307,529
Grants to Other Organizations	338,394					338,394
Development	0					0
Non-profit Organizations	20,000					20,000
Recreation Emergent Funding	130,333					130,333
Subdivisions Reserve	-					-
Municipal Reserve	478,672	(168,000)				310,672
Subtotal - Operating Fund Reserves	6,400,096	(168,000)	-	(1,500,000)	-	4,732,096
<b>Capital Fund Reserves:</b>						
Incomplete Capital - Administration	-					-
Incomplete Capital - Fire Department	-					-
Emergency Service	963,469					963,469
Emergency Service - Fort Vermilion	450,000					450,000
Emergency Service - Tompkins	250,000	(250,000)				-
Incomplete Capital - Enforcement	-					-
Vehicle & Equipment Replacement	2,000,000	(211,027)				1,788,973
Roads (General)	3,942,839	(1,490,000)				2,452,839
Walking Trails - Fort Vermilion	-					-
Walking Trails - La Crete	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Public Works	-					-
Incomplete Capital - Airport	-					-
Drainage	775,622	(585,606)				190,016
Water Treatment Plant	190,011					190,011
Water (Line and Surplus water & sewer)	1,351,791	(15,000)				1,336,791
Water Upgrading	-					-
Incomplete Capital - Sewer	-					-
Sewer Upgrading	-					-
Incomplete Capital - Waste	-					-
Waste	-					-
Garbage Projects (incl. capital)	-					-
Incomplete Capital - Development	-					-
Recreation Board Reserve - Zama	-					-
Recreation Reserve - Fort Vermilion	82,782	(10,000)				72,782
Recreation Reserve - La Crete	30,050					30,050
Recreation Facilities - Zama	-					-
Recreation Facilities - Fort Vermilion	200,000					200,000
Recreation Facilities - La Crete	-					-
Recreation and Parks	250,000	(40,000)				210,000
Incomplete Capital - Recreation	-					-
General Capital	4,271,662	(28,500)				4,243,162
Subtotal - Capital Fund Reserves	14,758,226	(2,630,133)	-	-	-	12,128,093
<b>TOTAL RESERVES</b>	<b>21,158,323</b>	<b>(2,798,133)</b>	<b>-</b>	<b>(1,500,000)</b>	<b>-</b>	<b>16,860,190</b>

Established reserves as per Council policies

# Grants to Not-For-Profit Organizations

Mackenzie County  
Library Boards

Mackenzie Library Board

	2017 Budget	change	2017 Request	change	2016 Actual	change	2015 Actual	change	2014 Actual	change
Mackenzie Library Board		-100.00%	212,500	0.00%	233,275	10.81%	212,500	0.94%	210,526	0.15%
Town of High level Cost Sharing*		-100.00%	15,500	0.00%	15,500	0.00%	15,500	0.00%	15,500	-1.96%
Total	-	-100.00%	228,000	0.00%	248,775	10.06%	228,000	0.87%	226,026	0.00%

Mackenzie County  
Recreation Boards

		2017 Budget	2017 Requests	2016 Actual	2015 Actual	2014 Actual
FV Recreation Society	Capital - see specification	-	153,000	113,870	129,500	53,500
	Operating - Board & Facilities		237,950	185,850	185,850	172,083
	<b>Total requested</b>	-	<b>390,950</b>	<b>299,720</b>	<b>315,350</b>	<b>225,583</b>
	<i>Paid by County:</i>					
	Operating - utilities		116,527	69,807	110,978	114,064
	Operating - insurance		16,912	16,912	17,555	17,794
	<b>Total requested + paid by County</b>	-	<b>524,389</b>	<b>386,439</b>	<b>443,883</b>	<b>357,442</b>

LC Recreation Society	Capital - see specification	-	317,700	414,149	82,030	220,000
	Operating - Board & Facilities		299,550	298,600	242,585	224,616
	<b>Total requested</b>	-	<b>617,250</b>	<b>712,749</b>	<b>324,615</b>	<b>444,616</b>
	<i>Paid by County:</i>					
	Operating - utilities		131,250	71,439	125,000	136,924
	Operating - insurance		36,828	36,828	38,319	37,257
	<b>Total requested + paid by County</b>	-	<b>785,328</b>	<b>821,016</b>	<b>487,934</b>	<b>618,797</b>

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	-	65,000	30,920	78,200	43,500
	Operating - Board & Facilities		118,880	118,880	118,880	118,880
	<b>Total requested</b>	-	<b>183,880</b>	<b>149,800</b>	<b>197,080</b>	<b>162,380</b>
	<i>Paid by County:</i>					
	Operating - Utilities		9,424	7,523	8,975	11,150
	Operating - Insurance		5,769	5,769	5,885	5,832
	<b>Total requested + paid by County</b>	-	<b>199,073</b>	<b>163,092</b>	<b>211,940</b>	<b>179,362</b>

Summary	2017 Budget	2017 Requests	2016 Actual	2015 Actual	2014 Actual
Total capital (County's portion)	-	535,700	558,939	289,730	317,000
Total operating	-	656,380	603,330	547,315	515,579
Total capital + operating	-	1,192,080	1,162,269	837,045	832,579
County-paid utilities & insurance	-	316,709	208,277	306,713	323,021
<b>Grand total</b>	-	<b>1,508,789</b>	<b>1,370,546</b>	<b>1,143,758</b>	<b>1,155,600</b>

Specification of Capital Grant Requests for 2017 (includes non-TCA items)	2017 Budget	2017 Requests	Cost Allocation - Approved		
			Rec. Board cost share	County cost share	Total
<i>Fort Vermillion Recreation Society:</i>					
Rodeo Grounds - 2016 ProjectCF		10,000			
Ice plant Repair		68,000			-
Netting for Ball Diamonds		20,000			-
Hall Reno (kitchen)		20,000			-
Bathroom Reno		15,000			-
Gym Equipment		20,000			-
Subtotal - Fort Vermillion Recreation Society	-	153,000	-	-	-
<i>La Crete Recreation Society:</i>					
Fire Alarm		12,000			-
Natural Gas, hot water tank (big), 4 new baseboards		10,800			-
Ice Rink Foam Dividers		2,500			-
One set of lights for outdoor rink		12,000			-
Sidewalk to Tennis Court		4,400			-
Curling Rink Lights		18,000			-
2" water line to the ball diamonds		10,000			-
Utility Tractor and attachments		40,000			-
3 windows upstairs overlooking the ice		8,000			-
Dressing room expansion including gym/weight room		200,000			-
Subtotal - La Crete Recreation Society	-	317,700	-	-	-
<i>Zama Recreation Society:</i>					
Re-shingling hall		35,000			
Energy efficiency upgrade		30,000			
Subtotal - Zama Recreation Society	-	65,000	-	-	-
<b>Total - Recreation Societies</b>	<b>-</b>	<b>535,700</b>	<b>-</b>	<b>-</b>	<b>-</b>



Mackenzie County

Schedule of Recurring Grants - FCSS

	2017 Budget	change	2017 Requests	change	2016 Actual	change	2015 Actual	change	2014 Actual	change
Fort Vermilion FCSS		-100%	241,000	91%	149,202	27%	126,019	7%	117,227	0%
La Crete FCSS		-100%	220,530	21%	215,210	27%	181,770	7%	169,089	0%
Zama FCSS		-100%	8,941	18%	8,941	27%	7,552	7%	7,025	0%
Total FCSS Funding Requested:	0	-100%	470,471	49%	373,353	27%	315,341	7%	293,341	0%
Provincial FCSS Funding (80%)		-100%	298,682	18%	298,682	27%	252,273	7%	234,673	0%
Municipal Share (20%)		-100%	74,671	18%	74,671	27%	63,068	7%	58,668	0%
Provincial + Municipal funding available:	0	-100%	373,353	18%	373,353	27%	315,341	7%	293,341	0%
Requested over funding available:	0		97,118		0		0		0	

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

Mackenzie County  
Grants to Other Non-Profit Organizations

Organization	Operating or Capital	2017 Budget	2017 Requests	2016 Actual	2015	2014
FV Agricultural Society - Heritage Centre	Operating		57,000	25,000	25,000	25,000
FV Area Board of Trade	Operating		23,050	12,000	12,000	12,000
	Operating		-	-	-	5,000
FV Royal Canadian Legion, Branch 243	Operating		-	6,000	6,000	6,000
FV Seniors' Club	Operating		-	4,000	4,000	4,000
FV Walking Trail - in TCA budget	Operating		-	-	10,000	-
FV Friends of the Old Bay House Society	Capital		23,000	-	-	-
Fort Vermilion Youth Programs	Operating		-	-	5,000	-
La Crete Recreational Society - Rec. Programs Director			-	-	50,000	-
LC Area Chamber of Commerce	Operating		25,000	23,000	23,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital		10,000	10,000	10,000	10,000
	Operating		75,000	35,000	35,000	35,000
	Operating-Utilities & Insurance		41,000	22,489	41,506	33,028
LC Community Equine Centre	Operating		-	100,000		-
LC Field of Dreams Stampede Committee (Rodeo)	Capital		75,000	-	-	-
LC Meals for Seniors	Operating		6,000	4,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating		3,000	3,000	3,000	-
	Operating - Utilities		1,341	1,219	1,456	1,390
LC Walking Trails - in TCA budget	Operating		-	-	10,000	-
LC Peace Country Gleaners Society	Capital		20,000	-		-
LC Polar Cats	Operating		10,000	5,000	5,000	9,861
HL Rural Community Hall	Operating		10,000	10,000	10,000	10,000
	Capital		10,000	10,000	7,000	-
HL Agricultural Exhibition Association	Capital		15,000	10,000	10,000	-
HL Native Friendship Centre Society	Operating		5,000	-	-	-
Watt Mountain Wanderers	Operating		10,000	5,000	10,000	-
Northern Lights Regional Humane Society	Operating		6,000	-	-	-
Rocky Lane Agricultural Society	Capital		12,000	12,000	14,000	14,000
	Operating		14,000	14,000	14,000	14,000
	Operating - Rocky Acres		-	-	-	50,000
Rainbow Lake Family Centre	Capital		-	-	10,000	-
Eagles Nest Bible Camp (SCA Int'l)	Capital		25,000	-	-	-
ZA Chamber of Commerce	Operating		8,000	8,000	8,000	-
Mackenzie Regional Community Policing Society	Operating		-	-	-	10,000
Brighter Futures Society	Operating		8,000	-	-	-
River Road Trading Post	Operating		21,600	-	-	-

Organization	Operating or Capital	2017 Budget	2017 Requests	2016 Actual	2015	2014
Assumption Region Community Policing Society	Operating		10,000	-	-	-
REDI	Operating		28,000	28,000	28,000	28,000
High School Bursaries	Operating		25,000	24,000	25,000	25,000
MARA Operating Grant						
Cemeteries	Operating		4,200	4,200	3,500	35,000
<b>Total</b>		-	581,191	375,908	399,462	354,279

Mackenzie County  
Cemeteries

	2017 Budget	2017 Request	2016 Actual	2015 Actual	2014 Actual	2013 Actual
St. Henry's RC Cemetary		600	600	500	500	500
St. Luke's Anglican Cemetary		600	600	500	500	500
La Crete Bergthaler		600	600	500	500	500
La Crete Christian Fellowship		600	600	500	500	500
North Paddle River Cemetary		600	600	500	500	500
Cornerstone Evangelical Church		600	600	500	500	500
Ruthenian Greek Cemetary		600	600	500	500	500
	-	4,200	4,200	3,500	3,500	3,500



Mackenzie County

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Council Budget Meeting</b>
<b>Meeting Date:</b>	<b>December 12, 2016</b>
<b>Presented By:</b>	<b>Fred Wiebe, Director of Utilities</b>
<b>Title:</b>	<b>La Crete Sanitary Sewer Main Rehabilitation Budget</b>

## BACKGROUND / PROPOSAL:

The Sanitary Sewer Main Rehabilitation project is located on 96th Avenue & Lane; 100th to 102nd Street and was consulted to WSP Engineering to design and manage. This improvement replaced and relocated the sewer main into our road right of way for proper access for maintenance and repairs.

Although the project experienced some extras or unforeseen circumstances, it was thought that we were still under budget. This was due to funds having been added to this project that were supposed to go to a newly created project which was very similarly named.

**MOTION 16-05-418**  
Requires 2/3

**MOVED** by Deputy Reeve Sarapuk  
That the 2016 Budget be amended by allocating \$100,000 from the General Capital Reserve to the La Crete Sanitary Sewer Expansion project.  
**CARRIED**

The project has experienced some challenges which had contributed to additional costs in some areas of the project.

1. Collapsed storm sewer lead – The contractor found an existing storm sewer pipe lead to be collapsed under existing asphalt so we replaced it as it was partially exposed already.
2. 3 missed services that required replacement – There were 3 services that were missed in the contract on the west side of 102nd street that required replacement with plastic lines.
3. 100 street crossing – The contract allowed 3 options for the crossing of 100 street, 2 of which involved directional drilling to avoid excavation of the asphalt

Author: F. Wiebe Reviewed by: \_\_\_\_\_ CAO: LR

on 100 street. After many attempts and one week worth of trying, the contractor had to resort to open cut trench method on 15 out of the 30 meters of crossing.

4. Trench backfill – The contractor used approximately four times the amount of gravel backfill than the project quantities were estimated. I communicated with Maurice (project manager WSP) on multiple occasions to ensure that the project was still on budget and the information I received back up to the end of the project was that it was. WSP explained that a lot of the gravel haul tickets were received at the close of the project, but my communicated disappointment was that their onsite representative should have had up to date tickets.
5. Hauling of excess material – As a result of the native material being unsuitable, there was excess material that needed to be hauled away.

**OPTIONS & BENEFITS:**

N/A

**COSTS & SOURCE OF FUNDING:**

2016 capital budget \$793,813  
Project costs \$883,595  
Project funds remaining (\$89,782)

Total additional work or claims came to \$267,213. We negotiated with the contractor and settled with what we thought at the time would keep us within budget.

**SUSTAINABILITY PLAN:**

Goal C3 of the sustainability plan refers to the County continuing to provide high quality utility services that meet quality standards and that are stable and reliable.

**COMMUNICATION:**

N/A

**RECOMMENDED ACTION:**

- Simple Majority       Requires 2/3       Requires Unanimous

That the 2016 budget be amended by allocating \$90,000 from General Capital Reserve to the La Crete Sanitary Sewermain Upgrades Project.

Author: F. Wiebe      Reviewed by: \_\_\_\_\_      CAO: LR