

MACKENZIE COUNTY

2017 Operating & Capital Budget

April 26, 2017

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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 has decreased 17.31% from 2016. 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 are seeing an overall decrease of 5.97% in municipal assessment which results in a decrease in taxation revenue of approximately \$1,555,800 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.

2016	2015	2014
\$24,811.87	\$26,617.99	\$27,946.50

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	\$667,977	\$665,000

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 program 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 2017 budget for grants to other organizations has been updated with grant requests that were 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.

Mackenzie County
2017 Operating Budget

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance Budget	% Budget
OPERATING REVENUES							
100-Taxation	33,718,682	34,974,510	33,567,421	33,782,194	30,781,003	(3,001,191)	-8.88%
990-Over/under tax collections	(113,435)	137,336	-	(32,642)	-	32,642	-100.00%
124-Frontage	354,997	197,246	120,584	171,497	117,163	(54,334)	-31.68%
Less:							
747-School requisition	6,306,111	6,635,781	6,838,317	6,836,582	6,520,271	(316,311)	-4.63%
750-Lodge requisition	490,719	788,108	852,083	852,083	461,788	(390,295)	-45.80%
Net property taxes	27,163,414	27,747,867	25,997,604	26,265,026	23,916,107	(2,348,919)	
Other Revenues							
261-Ice bridge construction		77,703	139,640	120,000	120,000	-	0.00%
420-Sales of goods and services	732,370	693,521	561,317	590,395	614,685	24,290	4.11%
421-Sale of water - metered	2,715,197	3,006,884	2,973,367	3,093,285	3,090,054	(3,231)	-0.10%
422-Sale of water - bulk	870,425	918,721	920,067	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	1,453,394	1,288,413	1,390,000	101,587	7.88%
511-Penalties of AR and utilities	49,657	61,483	53,944	48,000	45,000	(3,000)	-6.25%
520-Licenses and permits	49,296	49,879	38,050	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	249,016	325,000	225,000	(100,000)	-30.77%
525-Subdivision fees	55,162	55,157	38,028	35,000	35,000	-	0.00%
530-Fines	38,974	78,310	34,589	39,000	50,000	11,000	28.21%
531-Safety code fees	13,952	13,777	9,587	13,000	9,000	(4,000)	-30.77%
550-Interest revenue	533,261	548,519	525,474	360,000	350,000	(10,000)	-2.78%
551-Market value changes	(110,574)	47,649	-	-	-	-	
560-Rental and lease revenue	124,928	140,117	114,094	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	127,358	143,500	149,000	5,500	3.83%
598-Community aggregate levy	92,623	101,272	45,801	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	36,404	26,500	25,600	(900)	-3.40%
840-Provincial grants	1,867,856	1,501,319	1,390,555	1,302,914	1,214,214	(88,700)	-6.81%
890-Gain (Loss) Penny Rounding	-	1	168	-	-	-	
990-Over/under tax collections		137,336	-	(32,642)	-	32,642	-100.00%
Total Other Revenue	8,462,643	9,457,845	8,917,052	8,519,356	8,508,669	(10,687)	
TOTAL REVENUE	35,626,057	37,205,712	34,914,656	34,784,382	32,424,776	(2,359,606)	
OPERATING EXPENSES							
110-Wages and salaries	5,810,098	6,354,972	6,668,232	7,168,699	7,317,792	149,093	2.08%
132-Benefits	1,107,369	1,255,906	1,298,355	1,514,850	1,551,289	36,439	2.41%
136-WCB contributions	39,501	40,548	48,038	51,743	57,363	5,620	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	73,210	72,000	86,400	14,400	20.00%
151-Honoraria	571,863	478,774	388,346	648,900	653,600	4,700	0.72%
211-Travel and subsistence	288,543	265,577	314,206	405,635	393,754	(11,881)	-2.93%
212-Promotional expense	100,672	77,984	63,370	82,500	82,500	-	0.00%
214-Memberships & conference fees	99,553	107,458	105,598	143,321	152,636	9,315	6.50%
215-Freight	117,871	107,164	94,576	141,460	121,266	(20,194)	-14.28%
216-Postage	52,064	44,344	46,830	43,150	43,150	-	0.00%
217-Telephone	128,213	124,467	114,524	123,640	135,000	11,360	9.19%
221-Advertising	43,806	36,407	30,471	63,220	69,270	6,050	9.57%
223-Subscriptions and publications	7,254	6,879	5,904	12,738	11,984	(754)	-5.92%
231-Audit fee	116,650	75,950	90,300	76,000	81,800	5,800	7.63%
232-Legal fee	50,814	68,527	114,060	60,500	70,000	9,500	15.70%
233-Engineering consulting	122,247	240,054	75,499	166,000	133,228	(32,772)	-19.74%
235-Professional fee	1,535,390	1,669,025	1,614,325	1,846,795	1,760,554	(86,241)	-4.67%
236-Enhanced policing fee	265,408	153,400	115,450	297,200	300,520	3,320	1.12%
239-Training and education	157,583	96,483	112,720	163,329	169,439	6,110	3.74%
242-Computer programming	78,337	78,633	92,126	108,681	106,450	(2,231)	-2.05%
251-Repair & maintenance - bridges	26,536	205,079	37,194	602,000	590,500	(11,500)	-1.91%
252-Repair & maintenance - buildings	150,824	151,351	165,527	195,820	170,700	(25,120)	-12.83%
253-Repair & maintenance - equipment	339,438	421,487	425,609	414,800	377,850	(36,950)	-8.91%
255-Repair & maintenance - vehicles	79,638	64,432	93,909	81,900	87,940	6,040	7.37%
258-Contract graders	144,000	104,461	93,830	150,840	155,840	5,000	3.31%
259-Repair & maintenance - structural	1,636,879	1,596,984	1,350,249	1,543,193	2,166,959	623,766	40.42%

Mackenzie County
2017 Operating Budget

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance Budget	% Budget
261-Ice bridge construction	79,564	77,703	93,006	120,000	120,000	-	0.00%
262-Rental - building and land	30,085	29,340	38,947	29,812	35,050	5,238	17.57%
263-Rental - vehicle and equipment	56,286	56,772	66,882	81,695	74,902	(6,793)	-8.32%
266-Communications	93,611	97,813	79,151	117,638	109,912	(7,726)	-6.57%
271-Licenses and permits	4,118	1,290	2,441	8,568	9,518	950	11.09%
272-Damage claims	285	-	1,565	5,000	5,000	-	0.00%
274-Insurance	279,950	313,113	355,556	298,960	322,770	23,810	7.96%
342-Assessor fees	260,117	264,623	250,768	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	889,141	935,116	895,359	(39,757)	-4.25%
521-Fuel and oil	920,643	740,478	696,439	1,017,070	1,038,320	21,250	2.09%
531-Chemicals and salt	204,158	268,568	276,742	328,700	328,200	(500)	-0.15%
532-Dust control	698,227	568,170	667,977	728,405	685,000	(43,405)	-5.96%
533-Grader blades	123,534	149,959	160,606	137,500	139,000	1,500	1.09%
534-Gravel (apply; supply and apply)	2,767,176	1,612,430	1,325,735	1,617,378	3,430,091	1,812,713	112.08%
535-Gravel reclamation cost	132,375	29,792	42,041	-	-	-	-
543-Natural gas	132,863	87,910	79,024	113,877	96,838	(17,039)	-14.96%
544-Electrical power	597,395	689,859	564,510	679,037	708,208	29,171	4.30%
710-Grants to local governments	1,711,647	1,927,281	1,408,661	1,805,000	2,229,900	424,900	23.54%
735-Grants to other organizations	2,020,465	2,068,118	1,927,694	2,088,245	2,038,683	(49,562)	-2.37%
810-Interest and service charges	39,831	29,535	32,576	27,000	15,000	(12,000)	-44.44%
831-Interest - long term debt	687,927	614,288	555,057	562,323	505,190	(57,133)	-10.16%
921-Bad debt expense	2,696	4,324	4,049	3,800	4,100	300	7.89%
922-Tax cancellation/write-off	1,402,310	1,190,753	956,762	1,502,106	1,256,541	(245,565)	-16.35%
970-Other expenses	-	2,260	-	-	-	-	0.00%
992-Cost of land sold	19,557	-	-	-	-	-	0.00%
993-NBV value of disposed TCA	771,676	834,784	322,261	880,169	211,008	(669,161)	-76.03%
994-Change in inventory	(779,765)	216,403	559,623	580,324	429,265	(151,059)	-26.03%
995-Depreciation of TCA	8,252,150	8,922,961	8,345,075	9,169,166	9,507,478	338,312	3.69%
TOTAL	34,442,622	35,132,956	33,354,640	39,303,803	41,336,117	2,032,314	
Non-TCA projects	379,279	1,092,265	1,059,745	1,956,333	1,015,110	(941,223)	-44.95%
TOTAL EXPENSES	34,821,901	36,225,222	34,414,383	41,260,136	42,351,227	1,091,091	
EXCESS (DEFICIENCY)	804,156	980,490	500,273	(6,475,754)	(9,926,451)	(3,450,697)	
OTHER							
840-Provincial transfers for capital	8,481,362	5,102,465	4,017,428	12,651,732	8,901,110	(3,750,622)	-29.65%
575-Contributed TCA	1,401,131	718,363	-	323,020	75,000	(248,020)	-76.78%
597-Other capital revenue	-	14,787	136,523	610,621	144,000	(466,621)	-76.42%
630-Proceeds of sold TCA asset	553,000	528,614	518,587	492,932	111,500	(381,432)	-77.38%
	10,435,493	6,364,229	4,672,537	14,078,305	9,231,610	(4,846,695)	
EXCESS (DEFICIENCY) - PS MODEL	11,239,649	7,344,719	5,172,810	7,602,551	(694,841)	(8,297,392)	

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

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance	% Variance
OPERATIONAL REVENUES							
Property taxes	33,960,244	35,309,092	33,688,005	33,953,691	30,898,166	(3,055,525)	-9.00%
School requisitions	6,306,111	6,635,781	6,838,317	6,836,582	6,519,210	(317,372)	-4.64%
Lodge requisitions	490,719	788,108	852,083	852,083	563,157	(288,926)	-33.91%
Net property taxes	27,163,414	27,885,203	25,997,605	26,265,026	23,815,799	(2,449,227)	
User fees and sales of goods	4,317,992	4,619,126	4,454,752	4,594,216	4,628,114	33,898	0.74%
Government transfers	1,867,856	1,501,319	1,390,555	1,302,914	1,214,214	(88,700)	-6.81%
Investment income (operating)	422,686	500,870	525,474	360,000	350,000	(10,000)	-2.78%
Penalties and costs on taxes	444,838	1,057,962	1,453,394	1,288,413	1,390,000	101,587	7.88%
Licenses, permits and fines	527,160	539,489	369,270	448,000	353,000	(95,000)	-21.21%
Rentals	124,928	140,117	114,094	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	-	-	87,500	87,500	
Other	482,106	501,684	491,062	447,640	314,600	(133,040)	-29.72%
Total operating revenues	35,626,056	37,223,538	34,914,657	34,836,664	32,291,968	(2,544,696)	
OPERATIONAL EXPENSES							
Legislative	616,185	543,500	647,301	796,640	795,451	(1,189)	-0.15%
Administration	4,502,402	4,955,429	5,084,069	6,216,420	5,979,474	(236,946)	-3.81%
Grants to other governments	1,711,647	1,927,281	1,408,661	1,805,000	2,229,900	424,900	23.54%
Protective services	1,608,343	1,406,990	1,267,530	1,911,414	1,866,124	(45,290)	-2.37%
Transportation	16,084,363	16,128,251	15,541,223	18,988,798	20,405,211	1,416,413	7.46%
Water, sewer, solid waste disposal	4,846,137	4,793,168	4,575,949	5,137,888	5,135,794	(2,094)	-0.04%
Public health and welfare (FCSS)	693,797	639,256	783,038	789,053	757,744	(31,309)	-3.97%
Planning, development	1,054,417	1,072,553	1,297,244	1,881,868	1,211,750	(670,118)	-35.61%
Agriculture and Veterinary	1,315,747	1,397,583	1,161,288	1,387,379	1,568,160	180,781	13.03%
Recreation and culture	2,009,584	2,268,946	1,999,817	2,345,676	2,298,764	(46,912)	-2.00%
Non-TCA projects	379,279	1,092,265	501,228	24,473	1,015,110	990,637	4047.90%
Total operating expenses	34,821,901	36,225,222	34,267,348	41,284,609	43,263,482	1,978,873	
Excess (deficiency) before other	804,155	998,316	647,309	(6,447,945)	(10,971,514)	(4,523,569)	
CAPITAL REVENUES							
Government transfers for capital	8,481,362	5,102,465	5,247,235	12,651,732	8,901,110	(3,750,622)	-29.65%
Other revenue for capital	1,401,131	733,150	136,523	933,641	219,000	(714,641)	-76.54%
Proceeds from sale of TCA assets	553,000	528,614	518,587	492,932	111,500	(381,432)	-77.38%
	10,435,493	6,364,229	5,902,345	14,078,305	9,231,610	(4,846,695)	
EXCESS (DEFICIENCY) - PSAB Model	11,239,648	7,362,545	6,549,653	7,630,360	(1,739,904)	(9,370,264)	
Convert to local government model							
Remove non-cash transactions	8,244,062	9,541,342	9,226,959	10,629,659	10,109,919	(519,740)	-4.89%
Remove revenue for capital projects	(10,435,493)	(6,364,229)	(5,902,345)	(14,078,305)	(9,231,610)	4,846,695	-34.43%
Long term debt principle	2,090,929	1,669,369	1,578,512	1,578,512	1,575,519	(2,993)	-0.19%
Transfers to/from reserves	6,907,287	8,820,289	8,245,756	2,455,393	(2,437,115)	(4,892,508)	-199.26%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	50,000	147,809	-	(147,809)	

MACKENZIE COUNTY
Non-TCA Projects 2017

Rating	Code	Project Description	2017 Budget	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	
Administration Department													
	7-12-30-02	Phase 3- Security & Access control	21,000	21,000					21,000				
	7-12-30-05	Information Technology Budget 2017	62,700	62,700					62,700				1-11-17 mtg - \$11,300 added to budget Council meeting
	7-12-30-04	Internet Security	10,000	10,000					10,000				
	7-12-30-06	Removal of MARA Admin Building	80,000	80,000					80,000				
		Skype for Business											
	7-12-30-17	Zama Firesmart Program	169,400				169,400						MOTION 17-01-054
		Total department 12	343,100	173,700	-	-	169,400	-	173,700	-		-	
Fire Department													
		Total department 23	-	-	-	-	-	-	-	-	-	-	
Transportation Department													
	7-32-30-15	ZA - Dust Control Oil	97,610	97,610					97,610				
	7-32-30-16	LC - Goertzen's Sub Division Oil	140,000	140,000					140,000				
	7-32-30-18	HL South Road Oil Dust Control	105,000	105,000					105,000				
	7-32-30-19	Rocky Lane Oil Dust Control	125,000	125,000					125,000				Added 1-11-17 Budget Council Meeting
	7-32-30-20	LC- Lakeside Estates-Oil Dust Control	22,000	22,000					22,000				
	7-32-30-21	LC - Blumenort Road West Oil Dust Control	60,000	60,000					60,000				
		Total department 32	549,610	549,610	-	-	-	-	549,610	-		-	
Airport Department													
	7-33-30-04	FV - Rename FV Airport to Wop May Memorial Airport	6,000	6,000					6,000				Motion # 17-04-272
		Total department 33	6,000	6,000	-	-	-	-	6,000	-	-	-	
Water Treatment & Distribution Department													
	7-41-30-07	FV/HL Rural Comprehensive Water Study	20,000	20,000					20,000				
		Total department 41	20,000	20,000	-	-	-	-	20,000	-		-	
Sewer Disposal Department													
		Total department 42	-	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal													
	7-43-30-04	Rocky Lane WTS Survey	10,000	10,000					10,000				
		Total department 43	10,000	10,000	-	-	-	-	10,000	-		-	
Planning & Development Department													
	7-61-30-10	Natural Disaster Mitigation Program	50,000	50,000					-	50,000	GCR		
		Total department 61	50,000	50,000	-	-	-	-	-	50,000		-	
Recreation													
	7-71-30-14	LC- Ice Rink Foam Dividers	2,500	2,500						2,500	RR -C		
	7-71-30-15	LC- Sidewalk to Tennis Court	4,400	4,400						4,400	GTOO		
		Total department 71	6,900	6,900	-	-	-	-	-	6,900		-	
Agricultural Services Department													

Rating	Code	Project Description	2017 Budget	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	
				-									
		<i>Total department 63</i>	-	-	-	-	-	-	-	-		-	
		Parks & Playgrounds Department											
	7-72-30-02	Picnic Tables & Fire Pits	10,000	10,000					10,000				
	7-72-30-11	LC - Shelters	4,500	-				5,000					donation from Kneben Sand & gravel motion #11-04-277
	7-72-30-12	Wadlin Lake Land Purchase	15,000	15,000					15,000				
		<i>Total department 72</i>	29,500	25,000	-	-	-	5,000	25,000	-		-	
TOTAL 2017 Non-Capital Projects			1,015,110	841,210	-	-	169,400	5,000	784,310	56,900		-	-

\$5,162,158	1,015,110		174,400	841,210	(500)
	681,510.00				
	333,600.00				
	125,000.00				
	11,300.00				
	136,300.00				
	(50,000.00)				
	86,300.00				

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.

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	Line#	Source
Operating Cash Requirements:					
Operating Cost (excluding non-cash items and capital debt interest expense)	28,032,518	9%	30,625,056	(1)	Schedule A-2
2017 Non-TCA	1,569,288	-35%	1,015,110	(2)	
2016 Non-TCA Carry Forward - Additional Costs	-		-	(3)	CF
Less: Other Operating Revenue (excluding municipal tax levy)	(8,570,853)	-9%	(7,773,659)	(4)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(799,438)	-93%	(56,900)	(6)	Non-TCA
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(637,794)	-99%	(9,250)	(7)	Gravel, Bursary
Tax levy for operations	19,593,721		23,800,357	(8)	Add (1) to (7)
Capital Cash Requirements:					
2017 TCA - New	5,334,743	54%	8,229,534	(9)	Schedule TCA
2016 TCA Carry Forward - Additional Costs	20,605,369	-95%	950,606	(13)	Schedule TCA CF
Capital debt interest	562,323	-10%	505,190	(14)	Schedule E
Capital debt principal	1,578,512	0%	1,575,520	(15)	Schedule E
Less:				(16)	
Capital revenue - grants	(12,635,212)	-20%	(10,105,905)	(17)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(673,020)	-97%	(20,000)	(18)	
Proceeds on disposal of assets	(492,932)	-77%	(111,500)	(19)	Schedule D
Insurance Proceeds	(114,475)	-34%	(75,000)	(20)	
Proceeds from new debentures	(3,000,000)	-60%	(1,200,000)	(21)	Schedule E
Contribution from prior year accumulated surplus	(8,152,725)	-81%	(1,570,961)	(22)	TCA
Tax levy for capital	3,012,583	-160%	(1,822,516)	(23)	
				(24)	
Minimum Tax Levy	22,606,304	-3%	21,977,841	(25)	
Municipal Tax Revenue	(26,093,529)	-9%	(23,798,944)	(26)	Summary
Deficit/(Surplus)	(3,487,225)	-48%	(1,821,103)	(27)	
Future Financial Plans:					
Contributions to Reserves as per Policies (Miniums)	3,487,225	-4%	3,335,000	(28)	Schedule F
Contributions to Reserves				(29)	
Tax levy for future financial plans	3,487,225	-4%	3,335,000	(30)	
Total Tax Levy	26,093,529	-3%	25,312,841	(31)	Note 1
Net budgeted cash draw on accumulated surplus accounts	(6,102,732)	-128%	1,697,889	(32)	(6)+(7)+(22)+(30)
OTHER:					
Restricted surplus (reserves), beginning of year	27,261,055		21,158,323	(33)	
Restricted surplus (reserves), ending of year	21,158,323		22,856,212	(34)	
Changes in restricted surplus (reserves) per Motions	-		-		
Restricted surplus (reserves), ending of year, revised	21,158,323		22,856,212	(35)	
Total budgeted operating and capital costs (excluding non-cash items)	37,077,384		41,950,410	(36)	

Notes:

1: 2017 projected municipal tax revenue is \$23,798,944. 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
<i>Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)</i>								
420-Sales of goods and services	32,000	110,000	115,000	139,150	118,000	2,835	97,700	614,685
421-Sale of water - metered	-	-	-	3,090,054	-	-	-	3,090,054
422-Sale of water - bulk	-	-	-	923,375	-	-	-	923,375
424-Sale of land	-	-	-	-	-	-	-	-
Sale of Goods & Services	32,000	110,000	115,000	4,152,579	118,000	2,835	97,700	4,628,114
550-Interest revenue	350,000	-	-	-	-	-	-	350,000
Interest Revenue	350,000	-	-	-	-	-	-	350,000
840-Provincial grants	-	-	-	-	-	183,359	298,682	482,041
Provincial Grants - operating	-	-	-	-	-	183,359	298,682	482,041
510-Penalties on taxes	1,390,000	-	-	-	-	-	-	1,390,000
511-Penalties of AR and utilities	-	-	-	45,000	-	-	-	45,000
520-Licenses and permits	-	1,000	3,000	-	30,000	-	-	34,000
124-Frontage	-	-	95,063	22,100	-	-	-	117,163
521-Offsite levy	-	-	-	-	-	-	-	-
522-Municipal reserve revenue	-	-	-	-	30,000	-	-	30,000
526-Safety code permits	-	-	-	-	225,000	-	-	225,000
525-Subdivision fees	-	-	-	-	35,000	-	-	35,000
530-Fines	-	50,000	-	-	-	-	-	50,000
531-Safety code fees	-	-	-	-	9,000	-	-	9,000
551-Market value changes	-	-	-	-	-	-	-	-
560-Rental and lease revenue	33,907	21,927	37,407	-	1,542	13,958	-	108,741
570-Insurance proceeds	-	-	-	-	-	-	-	-
592-Well drilling revenue	15,000	-	-	-	-	-	-	15,000
597-Other revenue	4,000	-	140,000	-	-	-	5,000	149,000
598-Community aggregate levy	80,000	-	-	-	-	-	-	80,000
630-Sale of non-TCA equipment	-	-	-	-	-	-	-	-
790-Tradeshaw Revenues	-	-	-	-	-	25,600	-	25,600
890-Gain (Loss) Penny Rounding	-	-	-	-	-	-	-	-
990-Over/under tax collections	-	-	-	-	-	-	-	-
Other Revenue including frontage	1,522,907	72,927	275,470	67,100	330,542	39,558	5,000	2,313,504
TOTAL REVENUE	1,904,907	182,927	390,470	4,219,679	448,542	225,752	401,382	7,773,659

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

110-Wages and salaries	2,016,444	356,052	2,831,031	951,849	650,692	211,788	281,045	7,298,901
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132-Benefits	443,519	82,337	554,753	192,040	146,703	42,619	50,090	1,512,061
136-WCB contributions	14,805	2,849	22,786	7,846	5,099	1,694	2,283	57,362
150-Isolation cost	20,160	-	33,120	28,800	-	-	4,320	86,400
151-Honoraria	454,400	153,000	-	-	27,200	19,000	-	653,600
Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,949,328	594,238	3,441,690	1,180,535	829,694	275,101	337,738	9,608,324
142-Recruiting	15,000	-	-	-	-	-	-	15,000
211-Travel and subsistence	245,689	36,900	27,850	26,800	20,200	28,115	8,200	393,754
212-Promotional expense	18,500	-	-	-	2,000	35,000	27,000	82,500
214-Memberships & conference fees	109,106	5,445	6,775	3,520	7,440	6,000	14,350	152,636
215-Freight	10,416	3,150	40,898	64,177	1,575	-	1,050	121,266
216-Postage	43,150	-	-	-	-	-	-	43,150
217-Telephone	55,830	35,520	18,690	20,580	2,280	1,380	720	135,000
221-Advertising	25,000	4,000	5,000	5,000	19,500	1,500	9,270	69,270
223-Subscriptions and publications	4,300	3,100	4,384	-	200	-	-	11,984
231-Audit fee	81,800	-	-	-	-	-	-	81,800
232-Legal fee	65,000	-	5,000	-	-	-	-	70,000
233-Engineering consulting	228	-	65,000	32,000	15,000	20,000	1,000	133,228
235-Professional fee	207,650	152,886	233,380	730,633	198,500	149,200	88,305	1,760,554
236-Enhanced policing fee	-	300,520	-	-	-	-	-	300,520
239-Training and education	15,659	121,280	9,050	10,000	10,000	1,250	2,200	169,439
242-Computer programming	81,200	-	-	-	25,250	-	-	106,450
251-Repair & maintenance - bridges	-	-	590,500	-	-	-	-	590,500
252-Repair & maintenance - buildings	88,650	19,400	29,850	25,300	-	5,000	2,500	170,700
253-Repair & maintenance - equipment	4,850	44,900	245,250	69,100	-	3,000	10,750	377,850
255-Repair & maintenance - vehicles	6,000	9,540	49,650	8,000	1,500	4,000	9,250	87,940
258-Contract graders	-	-	155,840	-	-	-	-	155,840
259-Repair & maintenance - structural	2,500	1,500	1,257,094	169,850	-	657,135	78,880	2,166,959
261-Ice bridge construction	-	-	120,000	-	-	-	-	120,000
262-Rental - building and land	1,200	-	32,400	1,450	-	-	-	35,050
263-Rental - vehicle and equipment	28,052	-	40,000	1,500	-	5,350	-	74,902
266-Communications	64,954	32,478	9,980	1,500	-	-	1,000	109,912
271-Licenses and permits	-	2,000	4,300	2,218	-	-	1,000	9,518
272-Damage claims	2,500	-	2,500	-	-	-	-	5,000
273-Taxes	-	-	-	-	-	-	-	-
274-Insurance	71,500	38,400	102,000	90,520	2,650	8,100	9,600	322,770
342-Assessor fees	263,000	-	-	-	-	-	-	263,000
290-Election cost	15,000	-	-	-	-	-	-	15,000
Contracted and General Services	1,526,734	811,019	3,055,391	1,262,148	306,095	925,030	265,075	8,151,492
511-Goods and supplies	115,800	195,919	380,630	147,400	8,000	4,650	42,960	895,359
521-Fuel and oil	25,463	52,500	887,250	37,585	8,400	10,500	16,622	1,038,320
531-Chemicals and salt	-	-	130,900	122,300	-	75,000	-	328,200
532-Dust control	-	-	685,000	-	-	-	-	685,000
533-Grader blades	-	-	139,000	-	-	-	-	139,000
534-Gravel (apply; supply and apply)	-	-	3,430,091	-	-	-	-	3,430,091
535-Gravel reclamation cost	-	-	-	-	-	-	-	-
994-Change in inventory	-	-	429,265	-	-	-	-	429,265
Materials & Supplies, Fuel & Oil, Chemicals & Salt	141,263	248,419	6,082,136	307,285	16,400	90,150	59,582	6,945,235
543-Natural gas	15,225	9,975	14,878	52,830	-	-	3,930	96,838
544-Electrical power	105,178	15,225	261,587	326,218	-	-	-	708,208

Utilities (Gas, Power)	120,403	25,200	276,465	379,048	-	-	3,930	805,046
710-Grants to local governments	2,224,900	5,000	-	-	-	-	-	2,229,900
Grants to local governments	2,224,900	5,000	-	-	-	-	-	2,229,900
735-Grants to other organizations	-	-	-	-	-	127,000	1,911,683	2,038,683
Grants to other organizations	-	-	-	-	-	127,000	1,911,683	2,038,683
831-Interest - long term debt	37,393	-	381,613	86,184	-	-	-	505,190
Capital debt interest	37,393	-	381,613	86,184	-	-	-	505,190
993-NBV value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
992-Cost of land sold	-	-	-	-	-	-	-	-
Net Book Value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
995-Depreciation of TCA	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
Amortization	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
810-Interest and service charges	15,000	-	-	-	-	-	-	15,000
921-Bad debt expense	500	1,500	-	2,100	-	-	-	4,100
800-Emergency Expenses	-	-	-	-	-	-	-	-
922-Tax cancellation/write-off	1,256,541	-	-	-	-	-	-	1,256,541
Other	1,272,041	1,500	-	2,100	-	-	-	1,275,641
TOTAL OPERATING EXPENSES	8,661,728	1,866,124	19,849,601	5,105,794	1,161,750	1,568,160	3,027,008	41,240,165
Non-TCA projects	343,100	-	555,610	30,000	50,000	-	36,400	1,015,110
TOTAL EXPENSES	9,004,828	1,866,124	20,405,211	5,135,794	1,211,750	1,568,160	3,063,408	42,255,275
<i>Less:</i>								
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
Total operational expenses excluding non-cash items and capital debt interest	8,234,669	1,685,376	12,426,417	3,131,116	1,152,189	1,417,281	2,578,008	30,625,056

Mackenzie County
 2017 Budget
 Capital Grant Revenues (for TCA projects)

Schedule B

	Grant funding deferred from prior year	2017 Funding	Total
Provincial Capital Grants - FGTF	188,082	633,478	821,560
Provincial Capital Grants - MSI (Capital)	1,016,713	1,951,000	2,967,713
STIP Grant		1,555,500	1,555,500
Resource Road Program			-
Small Communities Grant			-
Provincial Grant - AB Water & Wastewater Program			-
Canada 150 Fund		480,000	480,000
Alberta Parks		67,500	67,500
Resource Road Program (Zama, on hold) (1/2 of \$6m total est. cost)	3,000,000	-	3,000,000
Clean Water and Wastewater (CWWF), not yet approved	1,213,632	-	1,213,632
Total Capital Revenues	5,418,427	4,687,478	10,105,905

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
Total Operating Revenues	-	1,214,214	1,214,214

Mackenzie County
 2017 Budget
 Contributions to Reserves

Schedule C

Reserves	Minimal contribution	Comments
Roads	500,000	Reserve Policy #4
Vehicle & Equipment	485,000	Reserve Policy #6
Emergency Service		Reserve Policy #7
Recreation and Parks	50,000	Reserve Policy #8
Drainage	350,000	Reserve Policy #9
Non-profit Organizations	10,000	Reserve Policy #15
Water		Reserve Policy #18
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
Municipal Reserve	100,000	\$100,000 reduction of operating repair & maintenance
Recreation Boards - Capital	390,000	
General Operating	250,000	Reserve Policy #1
General Capital	250,000	Reserve Policy #2
Total	2,735,000	

Mackenzie County
Disposals of TCA in 2017

2017 Budget
Schedule D

Unit#	Dpt.	Year	Description of Assets	Historical Cost	Net Book Value on Jan 1, 2017	Estimated Selling Price
Vehicles						
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
Equipment						
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
Total				566,699.38	211,008.35	111,500.00

Mackenzie County
 2017 Budget
 Long Term Debt

Schedule E

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
		13,081,770	14,657,290

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

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

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
Amount by which debt limit exceeds (short) debt	37,339,282	39,599,505
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
Amount by which debt servicing limit exceeds debt servicing	6,585,385	7,165,049

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

Debtentures -	2018
	\$
From Alberta Capital Finance Authority:	
30 Zama Access due on Sep 15, 2032	
FV -Ice plant Repair	310,000
Recreation Board Ice Plant Upgrade	
New Lands – Range Road 180 project	390,000
New Lands – Township Road 1020 project	500,000
Total new debt	1,200,000



- MOTION 17-03-224 Bylaw 1060-17 being the Short Term Borrowing bylaw for the Fort Vermillion Recreation Board Ice Plant Upgrade.
- MOTION 17-03-226 Bylaw 1061-17 being the Short Term Borrowing bylaw for the Bridges to New Lands – Range Road 180 project.
- MOTION 17-03-228 Bylaw 1062-17 being the Short Term Borrowing bylaw for the Bridges to New Lands – Township Road 1020 project.

2016 Carry Forward Projects

2016 TCA CF 2017

Project Name	Total Project Budget	Budget Remaining on December 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
Administration Department						
Signs with Flags for FV Office (CF)	25,000	18,060	50%	CF	0	18,060
Payroll software	20,000	7,203	0%	CF	0	7,203
FV - Fireproof Storage Cabinet (Records)	8,000	8,000				8,000
MARA Court House	50,000	50,000		CF	0	50,000
Land Purchase (South of High Level)	13,000	13,000	0%	CF	0	13,000
<i>Total department 12</i>	<i>116,000</i>	<i>96,263</i>			<i>-</i>	<i>96,263</i>
Fire Department						
LC -Aerial Unit Upgrade	30,000	9,003	30%	CF	0	9,003
<i>Total department 23</i>	<i>30,000</i>	<i>9,003</i>			<i>-</i>	<i>9,003</i>
Transportation Department						
FV- 43rd Ave, East of 50th Street	135,000	134,950	5%	CF	0	134,950
FV - 45 Ave Cul-de-sac, East of 52nd Street	140,000	139,950	5%	CF	0	139,950
New Road Infrastructure (CF)	1,223,583	251,072	50%	CF	300,000	551,072
LC - Engineering & Design for 113 Street and 109 Ave (CF)	100,000	44,053	10%	CF	0	44,053
LC - 94th Ave Asphalt Overlay	870,000	608,341	15%	CF	0	608,341
LC - Lagoon Access Paving	25,000	25,000	0%	CF	0	25,000
Zama Access Pave (PH V) (CF)	6,000,000	6,000,000	0%	CF	0	6,000,000
Snow Plow Truck Replacement	290,000	1,838	0%	CF	0	1,838
Gravel Reserve (to secure gravel source) (CF)	150,000	113,943	0%	CF	0	113,943
FV - Sand and salt shelter (CF)	235,000	234,445	5%	CF	0	234,445
<i>Total department 32</i>	<i>9,168,583</i>	<i>7,553,592</i>			<i>300,000</i>	<i>7,853,592</i>
Airport Department						
FV - Pole Tarp Storage Shed	45,000	45,000	15%	CF	0	45,000
<i>Total department 33</i>	<i>45,000</i>	<i>45,000</i>			<i>-</i>	<i>45,000</i>

2016 TCA CF 2017

Project Name	Total Project Budget	Budget Remaining on December 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
Water Treatment & Distribution Department						
LC - Paving Raw Water Truckfill Station	48,000	48,000	5%	CF	0	48,000
FV - Paving for Water Treatment Plant	250,000	233,640	5%	CF	0	233,640
LC - Well number 4	150,000	109,871	3%	CF	0	109,871
ZA - Distribution pump house upgrades (CF & New)	933,569	850,788	1%	CF	15,000	865,788
FV - Frozen Water Services Repairs (River Road) (CF)	210,700	142,608	25%	CF	0	142,608
LC - Waterline Bluehills	833,250	833,250	0%	CF	0	833,250
LC - Rural Potable Water Infrastructure (CF)	6,594,616	2,253,408	45%	CF	0	2,253,408
FV - 50th St - Water & sewer extension (CF)	596,000	579,480	1%	CF	0	579,480
FV 49th Avenue Water Re-servicing	250,000	228,000		CF	0	228,000
<i>Total department 41</i>	9,866,135	5,279,044			15,000	5,294,044
Sewer Disposal Department						
Zama - Lift station upgrade (CF & New)	1,964,606	1,848,000	1%	CF	585,606	2,433,606
LC Sanitary Sewer Expansion	100,000	100,000		CF	0	100,000
<i>Total department 42</i>	2,064,606	1,948,000			585,606	2,533,606
Solid Waste Disposal						
ZA - WTS Fence	25,000	24,620	30%	CF	0	24,620
LC - Blue Hills - Build up ramp (CF)	12,000	3,590	75%	CF	0	3,590
<i>Total department 43</i>	37,000	28,210			-	28,210
Agricultural Services Department						
HL - Rural Drainage - Phase II & Phase III (CF)	1,181,000	77,808	0%	CF	0	77,808

2016 TCA CF 2017

Project Name	Total Project Budget	Budget Remaining on December 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
LC - Buffalo Head/Steep Hill water mangement (Phase I) (CF)	1,721,800	1,456,088	10%	CF	0	1,456,088
<i>Total department 63</i>						
	2,902,800	1,533,897			-	1,533,897

Recreation Department

FV - Ball Diamonds CF	80,000	18,500	80%	CF	0	18,500
FV - Skate Shack	30,000	30,000	10%	CF	0	30,000
Grounds Improvements (2014 - FV Walking Trail) (CF)	547,800	25,394	85%	CF	0	25,394
ZA - Com. Hall: Storage room industrial floor covering	3,700	-	99%	CF	0	0
ZA - Com. Hall: Property Full landscaping	63,000	2,302	70%	CF	0	2,302
ZA - Hall electrical upgrades - MOVED TO NONTCA IN2017 BUDGET	-	-	95%	CF	0	0
LC - Splash Park (CF)	255,000	255,000	0%	CF	0	255,000
FV - Rodeo Grounds	30,000	17,933	80%	CF	10,000	27,933
<i>Total department 71</i>						
	1,009,500	349,129			10,000	359,129

Parks & Playgrounds Department

Machesis Lake - Horse camp - road (CF)	25,000	12,693	80%	CF	0	12,693
Bridge campground - Survey & improvements (CF)	71,950	6,807	20%	CF	0	6,807
FV - D.A. Thomas Park - Retaining Wall	10,000	5,445	0%	CF	0	5,445
Wadlin Lake - Grounds improvements (CF)	110,000	45,588	80%	CF	40,000	85,588
<i>Total department 72</i>						
	216,950	70,533			40,000	110,533

TOTAL 2016 Capital Projects	25,456,574	16,912,671			950,606	17,863,277
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TOTAL 2016 Capital Projects	25,456,574	16,912,671			950,606	16,777,671
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2016 Non-TCA CF 2017

Project Name	Total Costs	Costs in the Prior Years	2016 Costs	Current years cost	TOTAL Project Budget	Current Budget Amount Remaining	Status Update on October 31, 2016	Percentage of Completion (%)	Status	2017 Cost
Administration Department										
Information Technology budget CF	95,100	92,587	2,513		112,800	17,700	Emergency Link between Fort & LC, waiting for tower install	96%	CF	19,338
HL - Building Repairs (CF)	900	0	900		8,000	7,100	Ongoing	20%	CF	6,875
Disaster Emergency Risk Assessment & Planning (CF)	11,990	11,990	0		20,000	8,010		25%	CF	8,010
Wolf bounty	10,948	0	10,948		100,000	89,052	Ongoing	1%	CF	98,864
Caribou/industry protection strategy	111,536	0	111,536		300,000	188,464	Ongoing	10%	CF	260,776
<i>Total Department 12</i>	<i>230,475</i>	<i>104,577</i>	<i>125,898</i>	<i>-</i>	<i>540,800</i>	<i>310,325</i>				<i>393,863</i>
Fire Department										
	-	-	-	-	-	-		0%		-
<i>Total Department 23</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>				<i>-</i>
Ambulance										
	-	-	-	-	-	-		0%		-
<i>Total Department 25</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>				<i>-</i>
Public Works Department										
ZA - Zama Access Road Geotech (CF)	61,464	10,401	51,063		110,500	49,036	More asphalt required on frost heave	49%	CF	49,036
ZA - Aspen Drive Ditch Repair	0		0		60,000	60,000		0%	CF	60,000
ZA - Lot Clean up	48,823		48,823		50,000	1,177	Contract awarded	15%	CF	46,177
FV - Antique fire truck restoration (CF)	2,337	357	1,980		4,800	2,463	Ongoing	55%	CF	2,462
LC & FV - Road disposition - Survey work (CF)	8,641	4,995	3,646		50,000	41,359	Working with surveyor & ESRD	20%	CF	45,005
Assumption Hill Improvement (ditching) (CF)	2,710	2,710	0		20,000	17,290		0%	CF	17,290
Zama Road LOC	0		0		100,000	100,000		0%	CF	100,000
<i>Total Department 32</i>	<i>123,974</i>	<i>18,463</i>	<i>105,511</i>	<i>-</i>	<i>395,300</i>	<i>271,326</i>				<i>319,970</i>
Airport Department										
Airport Master Plan	2,780		2,780		75,000	72,220	Waiting on WSP	10%	CF	72,220
FV & LC Papi Lights (CF)	26,800		26,800		32,413	5,613	Anticipated to be operational by December	90%	CF	5,613
FV Airport Development (CF)	0		0		16,382	16,382		50%	CF	16,382
<i>Total Department 33</i>	<i>29,580</i>	<i>-</i>	<i>29,580</i>	<i>-</i>	<i>123,795</i>	<i>94,215</i>				<i>94,215</i>
Water Department										
FV - Exhaust Thimbles	0	0	0		20,000	20,000	In progress	0%	CF	20,000
LC - Exhaust Thimbles	0	0	0		20,000	20,000	In progress	0%	CF	20,000
ZA - Exhaust Thimbles	0	0	0		20,000	20,000	In progress	0%	CF	20,000
<i>Total Department 41</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>60,000</i>	<i>60,000</i>				<i>60,000</i>
Sewer Disposal Department										
	-	-	-	-	-	-		0%		-
<i>Total Department 42</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>				<i>-</i>
Solid Waste Department										
FV - Transfer Station Composting Program (CF)	0	0	0		5,000	5,000		0%	CF	5,000
LC - Transfer Station Composting Program (CF)	0	0	0		5,000	5,000		0%	CF	5,000
LC - Waste Packer Plan (CF)	0	0	0		5,000	5,000		0%	CF	5,000
<i>Total Department 43</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>	<i>15,000</i>				<i>15,000</i>
Planning & Development Department										
Infrastructure Master Plans (CF)	132,709	70,916	61,793		240,800	108,092	IMPs complete, offsite levies outstanding	85%	CF	28,060
Land Use Bylaw Update	40,347		40,347		100,000	59,653	Project underway	25%	CF	99,384
Rural addressing signs (CF)	306,400	168,300	138,100		395,000	88,600	Project nearing completion	85%	CF	88,600
<i>Total Department 61</i>	<i>479,455</i>	<i>239,216</i>	<i>240,239</i>	<i>-</i>	<i>735,800</i>	<i>256,345</i>				<i>216,044</i>

2016 Non-TCA CF 2017

Recreation Boards											
ZA - Hall electrical upgrades	24,473	24,473		24,473		31,887		7,414	In contract with ATCO and another	CF	
<i>Total Department 71</i>	24,473	24,473	-	24,473	-	31,887					-
Parks Department											
FV - Bridge Campsite - Clear Trees	0		0		5,000	5,000		Awaiting Historical Report	0%	CF	5,000
La Crete Streetscape Implementation Committee (previous: La Crete Main Street Beautification) (CF)	0		0		18,227	18,227			0%	CF	18,227
Wadlin Lake - Blocking for dock (CF)	0		0		2,500	2,500			100%	CF	2,500
<i>Total Department 72</i>	-	-	-	-	25,727	25,727					25,727
TOTAL 2016 Non Capital Projects	887,957	386,729	501,228	24,473	1,896,422	1,064,825					1,124,819

2017 Capital Budget

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	96,263		96,263	193,360	289,623	235,784	949,351	346,176	510,437
(23) - Fire Department	9,003		9,003	405,000	414,003	405,000	522,500	471,500	466,333
(26) - Enforcement	-		-	6,650	6,650	80,000			26,667
(32) - Transportation Department	7,553,592	300,000	7,853,592	5,362,724	13,216,315	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	5,279,044	15,000	5,294,044	96,000	5,390,044	8,252,246	8,839,782	4,353,821	7,148,616
(42) - Sewer Disposal Department	1,948,000	585,606	2,533,606	50,000	2,583,606	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	1,533,897		1,533,897	180,000	1,713,897	1,821,800	1,833,500	950,000	1,535,100
(71) - Recreation	349,129	10,000	359,129	-	359,129	1,324,661	1,329,330	998,344	1,217,445
(72) - Parks & Playgrounds Department	70,533	40,000	110,533	442,000	552,533	201,612	185,625	118,445	168,561
Total	16,912,671	950,606	17,863,277	6,948,734	24,812,010	25,940,111	38,404,033	30,726,855	31,690,333

Non-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	393,863	-	393,863	343,100	736,963	144,722	373,806	265,906	261,478
(23) - Fire Department	-	-	-	-	0	46,418	407,360	183,812	212,530
(25) - Ambulance	-	-	-	-	0	430,696	4,500		145,065
(32) - Transportation Department	319,970	-	319,970	549,610	869,580	129,126	122,884	191,867	147,959
(33) - Airport Department	94,215		94,215	6,000	100,215				-
(41) - Water Treatment & Distribution Department	60,000	-	60,000	20,000	80,000	97,400	458,686	365,000	307,029
(42) - Sewer Disposal Department	-	-	-	-	0	70,250	8,000	-	26,083
(43) - Solid Waste Disposal	15,000	-	15,000	10,000	25,000	15,000	15,000	4,500	11,500
(61) - Planning & Development Department	216,044	-	216,044	50,000	266,044	554,516	685,267	360,267	533,350
(63) - Agricultural Services Department	-	-	-	-	0	43,933	144,740	144,740	111,138
(71) - Recreation				6,900	6,900				
(72) - Parks & Playgrounds Department	25,727	-	25,727	29,500	55,227	37,227	17,700	31,885	28,937
Total	1,124,819	-	1,124,819	1,015,110	2,139,929	1,569,288	2,237,943	1,547,977	1,785,069

MACKENZIE COUNTY
TCA Projects 2017

Project Description	2017 Budget	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	

(12) - Administration Department

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	60,000	60,000					60,000				
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					15,000				
FV - Mail Folder & Inserter	15,000	15,000					15,000				
Total department 12	193,360	173,360	-	-	-	20,000	173,360		-	-	

(23) - Fire Department

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				GCR	250,000		motion # 17-01-055
Total department 23	405,000	260,000	-	135,000	-	10,000	-		260,000	-	

(26) - Bylaw

FV - RCMP Trailer for Safety Training Program	6,650	6,650						GOR	6,650		
Total department 26	6,650	6,650	-	-	-	-	-		6,650	-	

(32) - Transportation Department

FV - Goose Neck Trailer 32"	28,000	23,000				5,000	23,000				#2512
FV - Gravel truck	90,000	86,000				4,000	46,919	V&E	39,081		#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 - 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	-	-									
FV - 50th Street - Replace Sidewalk & Curb		-	-								
FV - Asphalt Paving DA Thomas Park	-	-									
FV - Replacement of wheel loader	-	-									Removed: MOTION PW-16-11-035
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	355,000		355,000				RD	355,000		
LC - Teachers Loop Asphalt & Sidewalk	266,000	-		266,000							
LC - 104 Street Rebuild		-									
LC - Street Improvements	550,000	-		550,000							

Project Description	2017 Budget	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)	Debtenture	
LC - Greenwood Acres Walking Trail		-									
LC - Bridges to new lands-Range Rd180	2,000,000	390,000		610,000	1,000,000			RD		390,000	
LC - Bridges to new lands-Township Rd1020	1,000,000	500,000			500,000			RD		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
LC - Overhead Crane	-	-									
Rebuild Wolf Lake Road East of HWY 697 (6km)		-						RD			
LC - Trucks x 3	145,000	89,000				56,000		V&E	89,000		1 truck removed: MOTION PW-16-11-035; #1221, #1641, #1643, #1646, #2204
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 - Bobcat Skidsteer		-									removed: MOTION PW-10-11-035
LC/FV - Dozer Blades x 4	71,800	-	71,800								
Rubber truck mini excavator	106,020	31,020				75,000		V&E	31,020		Motion: 17-01-030
LC - Packer/ Roller x 2	50,000	-	50,000								
RL - Road Ditching Improvement	48,780	-				48,780					MOTION 17-01-054
Total department 32	5,362,724	1,632,466	198,978	1,816,000	1,500,000	215,280	165,419		577,047	890,000	

(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				
Total department 33	94,000	38,500	-	-	55,500	-	20,000		18,500	-	

(41) - Water Treatment & Distribution Department

FV - Storage Work	11,000	-	11,000								
LC - Hydrant Replacement	50,000	1,500	48,500				1,500				
FV - Re-route Raw Water Truckfill	35,000	-	35,000								
LC - Rural Truckfill		-									
LC-Rural Water to Greenwood Acres Subdivision		-									
Total department 41	96,000	1,500	94,500	-	-	-	1,500		-	-	

(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		-									
Total department 42	50,000	-	50,000	-	-	-	-		-	-	

(43) - Solid Waste Disposal

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

(61) - Planning & Development Department

Project Description	2017 Budget	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 - New Truck	40,000	-	40,000								
FV - Streetscape	25,000	-	25,000								
LC - Streetscape	25,000	-	25,000								
Total department 67	90,000	-	90,000	-	-	-	-	-	-	-	

(63) - Agricultural Services Department

FV - Flood Control Channel Erosion Repair	180,000	-	180,000								
Total department 63	180,000	-	180,000	-							

(71) - Recreation

FV -Ice plant Repair	1,000,000	510,000			480,000	10,000		RF-FV	200,000	310,000	Motion: 17-01-031
FV -Rodeo Grounds - 2016 ProjectCF	-	10,000						RR-FV	10,000		\$10, 000 in CF TCA project
FV -Netting for Ball Diamonds		-									
FV- Hall Reno (kitchen)	20,000	20,000						RR-FV	20,000		
FV- Bathroom Reno	15,000	15,000						RR-FV	15,000		
FV -Gym Equipment		-									
LC -Fire Alarm	12,000	12,000						RR -C	12,000		
LC-Natural Gas, hot water tank (big), 4 new baseboards	10,800	10,800						RR -C	10,800		
LC- Ice Rink Foam Dividers		2,500						RR -C	2,500		MOVED to NON TCA
LC- One set of lights for outdoor rink	12,000	12,000						RR-LC >OO	12,000		
LC- Sidewalk to Tennis Court		-									MOVED TO NON TCA
LC- Curling Rink Lights	18,000	18,000						GOO	18,000		
LC- 2" water line to the ball diamonds	10,000	10,000						GOO	10,000		
LC- Utility Tractor and attachments		-						GTOO			
LC- 3 windows upstairs overlooking the ice	8,000	8,000						GOO	8,000		
LC- Dressing room expansion including gym/weight room	100,000	100,000						GOO	100,000		
ZA- Water Repair in Furnance Room	10,000	10,000						GOO	10,000		
ZA- Re-shingling hall	35,000	35,000						GOO	35,000		
ZA- Energy efficiency upgrade	30,000	30,000						GOO	30,000		
Total department 71	1,280,800	803,300	-	-	480,000	10,000	-		493,300	310,000	

(72) - Parks & Playgrounds Department

Machesis Lake Site Development	75,000	37,500			37,500		5,000	GCR	32,500		Project pending Alberta Parks grant of \$37,500
Improvements to Provincial Park - Bridge Campground	60,000	30,000			30,000		15,036	GCR	14,964		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	95,000	50,000			45,000			MR	50,000		Motion # 17-04-277
Total department 72	442,000	329,500	-	-	67,500	45,000	114,036		215,464	-	

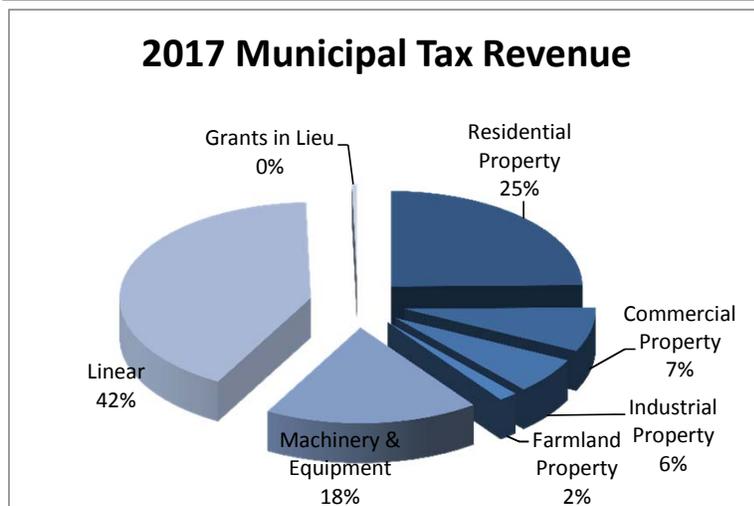
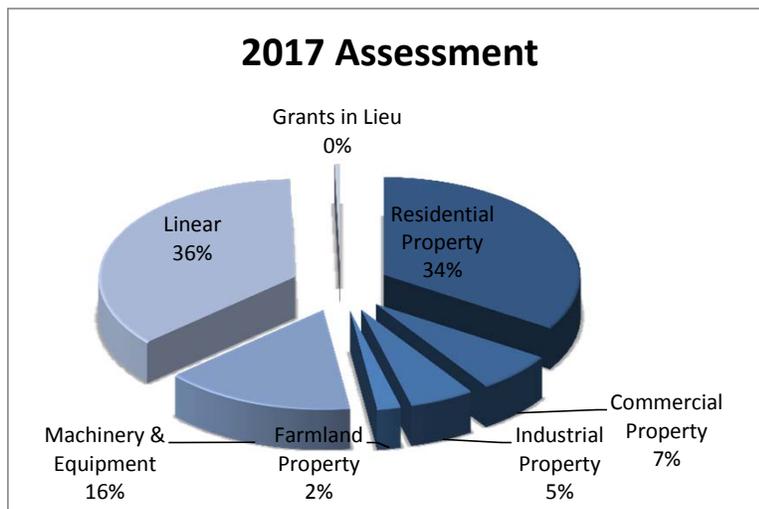
TOTAL 2017 Capital Projects	8,229,534	3,247,626	633,478	1,951,000	2,103,000	300,280	483,315		1,570,961	1,200,000	
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Assessment & Taxation

	2015 Assessment for 2016 Tax Year	% Change	2016 Assessment for 2017 Tax Year	2017 Projected Revenue
Residential Property	730,133,910	6.92%	780,624,090	5,860,926
Commercial Property	140,170,020	6.40%	149,145,140	1,775,275
Industrial Property	128,227,880	-5.22%	121,540,530	1,446,697
Farmland Property	44,345,260	0.00%	44,343,070	377,271
Machinery & Equipment	400,679,700	-10.22%	359,713,940	4,281,675
Linear	998,801,290	-17.31%	825,930,250	9,831,048
Grants in Lieu	9,961,360	-1.16%	9,845,820	97,531
Total Taxable Assessment	\$2,452,319,420	-6.57%	\$2,291,142,840	\$23,670,421
Tax exempt assessment	183,328,920	2.07%	187,119,170	0
Total Assessment	\$2,635,648,340	-5.97%	\$2,478,262,010	\$23,670,421

Notes:

Project revenue is based on 2016 mill rate.



Municipal Reserves

**MACKENZIE COUNTY
MUNICIPAL RESERVES**

Name	Estimated (Dec. 31, 2016)	To be used for projects (TCA & NTCA)	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Interfund Transfers	Estimated (Dec. 31, 2017)
Operating Fund Reserves:						
Bursaries (Moved to 2017 Budget Line)	9,250			(9,250)		-
Operating Fund Reserve - incl. non-TCA	-					-
General Operating Reserve	3,137,564	(256,650)	250,000			3,130,914
Gravel Reclamation	22,377					22,377
Gravel Crushing Reserve	543,955					543,955
Off-Site Levy Reserve	1,277,507					1,277,507
Grants to Other Organizations Reserve	330,394	(222,650)	10,000		20,000	137,744
Development	0					-
Non-profit Organizations	20,000				(20,000)	-
Recreation Emergency Funding	130,333					130,333
Subdivisions Reserve	-					-
Municipal Reserve	478,922	(168,000)	100,000			410,922
Subtotal - Operating Fund Reserves	5,950,303	(390,650)	360,000	(9,250)	-	5,653,752
Capital Fund Reserves:						
Incomplete Capital - Administration	-					-
Incomplete Capital - Fire Department	-					-
Emergency Service	963,469				(963,469)	-
Emergency Service - Tompkins	250,000	-	125,000		(250,000)	125,000
Incomplete Capital - Enforcement	-					-
Vehicle & Equipment Replacement and Emergency Service Reserve	1,770,195	(222,047)	485,000		963,469	2,996,617
Emergency Service - Fort Vermilion	450,000		225,000			675,000
Roads Reserve (General)	4,536,864	(655,000)	500,000			4,381,864
Street Light Replacement Reserve	-					-
Walking Trails - Fort Vermilion	-					-
Walking Trails - La Crete	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Public Works	-					-
Incomplete Capital - Airport	-					-
Drainage Reserve	2,500,031	(585,606)	350,000			2,264,425
Water Treatment Plant	386,225				(190,011)	196,214
Water Reserve Fund	2,492,123	(15,000)			190,011	2,667,134
Water Upgrading	-					-
Incomplete Capital - Sewer	-					-
Sewer Upgrading	-					-
Incomplete Capital - Waste	-					-
Waste	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Shop & Storage	-					-
Garbage Projects (incl. capital)	-					-
Incomplete Capital - Development	-					-
Recreation and Parks	250,000	(55,000)	50,000			245,000
Recreation Board Reserve - Zama	19,389					19,389
Recreation Reserve - Fort Vermilion	130,076	(55,000)				75,076
Recreation Reserve - La Crete	240,570	(30,050)				210,520
Recreation Facilities - Zama	-					-
Recreation Facilities - Fort Vermilion	200,000	(200,000)	100,000			100,000
Recreation Facilities - La Crete	(60,192)		290,000			229,808
Incomplete Capital - Recreation	-					-
General Capital Reserve	4,049,943	300,000	250,000	-	250,000	4,849,943
Subtotal - Capital Fund Reserves	18,178,693	(1,517,703)	2,375,000	-	(0)	19,035,990
TOTAL RESERVES	24,128,996	(1,908,353)	2,735,000	(9,250)	(0)	24,689,742

Established reserves as per Council policies

Grants to Not-For-Profit Organizations

MACKENZIE COUNTY

Summary of 2017 Grants to Other Organizations (NPOs)

Orginazation	2017 Budget	2017 Request	2016 Actual	2015 Actual	2014 Actual
Mackenzie County Library Board	228,000	228,000	248,775	228,000	226,026
Recreation Boards	1,727,740	1,518,789	1,370,546	1,105,901	983,215
FCSS	373,353	470,471	373,353	293,341	293,341
Agriculture	127,000	125,000	110,000	150,000	85,500
Other	380,291	719,691	486,908	402,500	354,279
	2,836,384	3,061,951	2,589,582	2,179,742	1,942,361

Specification of requests by location:

Location	FCSS	Other Grants	Recreation Boards	Agriculture	Mackenzie County Library	Total
3 Recreation Boards - Capital			-			0
Fort Vermillion	149,202	58,500	874,289			1,081,991
La Crete	215,210	167,341	644,378			1,026,929
Zama	8,941	8,000	209,073			226,014
High Level		40,000				40,000
Rocky Lane		34,000				34,000
Rainbow Lake		5,000				5,000
Library					228,000	228,000
Other (Regional)		63,250		127,000		190,250
Tourism		0				0
Cemeteries		4,200				4,200
Total 2017 Budget	373,353	380,291	1,727,740	127,000	228,000	2,836,384

Mackenzie County

Recreation Boards

		2017 Budget	2017 Requests	2016 Actual	2015 Actual	2014 Actual
FV Recreation Society	Capital - see specification	555,000	153,000	113,870	129,500	53,500
	Operating - Board & Facilities	185,850	237,950	185,850	185,850	172,083
	Total requested	740,850	390,950	299,720	315,350	225,583
	<i>Paid by County:</i>					
	Operating - utilities	116,527	116,527	69,807	110,978	114,064
	Operating - insurance	16,912	16,912	16,912	17,555	17,794
	Total requested + paid by County	874,289	524,389	386,439	443,883	357,442

LC Recreation Society	Capital - see specification	177,700	317,700	414,149	82,030	220,000
	Operating - Board & Facilities	298,600	299,550	298,600	242,585	224,616
	Total requested	476,300	617,250	712,749	324,615	444,616
	<i>Paid by County:</i>					
	Operating - utilities	131,250	131,250	71,439	125,000	136,924
	Operating - insurance	36,828	36,828	36,828	38,319	37,257
	Total requested + paid by County	644,378	785,328	821,016	487,934	618,797

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	75,000	75,000	30,920	78,200	43,500
	Operating - Board & Facilities	118,880	118,880	118,880	118,880	118,880
	Total requested	193,880	193,880	149,800	197,080	162,380
	<i>Paid by County:</i>					
	Operating - Utilities	9,424	9,424	7,523	8,975	11,150
	Operating - Insurance	5,769	5,769	5,769	5,885	5,832
	Total requested + paid by County	209,073	209,073	163,092	211,940	179,362

Summary	2017 Budget	2017 Requests	2016 Actual	2015 Actual	2014 Actual
Total capital (County's portion)	807,700	545,700	558,939	289,730	317,000
Total operating	603,330	656,380	603,330	547,315	515,579
Total capital + operating	1,411,030	1,202,080	1,162,269	837,045	832,579
County-paid utilities & insurance	316,710	316,709	208,277	306,713	323,021
Grand total	1,727,740	1,518,789	1,370,546	1,143,758	1,155,600

Specification of Capital Grant Requests for 2017 (includes non-TCA items)	2017 Budget	2017 Requests	Cost Allocation - Approved			Notes
			Rec. Board cost share	County cost share	Total	
<i>Fort Vermilion Recreation Society:</i>						
Rodeo Grounds -CF	10,000	10,000				
Ice plant Replacement - 510k, 10k RecB, 480k Can 150	510,000	68,000			-	
Netting for Ball Diamonds	-	20,000			-	
Hall Reno (kitchen)	20,000	20,000			-	
Bathroom Reno	15,000	15,000			-	
Gym Equipment	-	20,000			-	
Subtotal - Fort Vermilion Recreation Society	555,000	153,000	-	-	-	
<i>La Crete Recreation Society:</i>						
Fire Alarm	12,000	12,000			-	
Natural Gas, hot water tank (big), 4 new baseboards	10,800	10,800			-	
Ice Rink Foam Dividers	2,500	2,500			-	
One set of lights for outdoor rink	12,000	12,000			-	
Sidewalk to Tennis Court	4,400	4,400			-	
Curling Rink Lights	18,000	18,000			-	
2" water line to the ball diamonds	10,000	10,000			-	
Utility Tractor and attachments	-	40,000			-	
3 windows upstairs overlooking the ice	8,000	8,000			-	
Dressing room expansion including gym/weight room	100,000	200,000			-	
Subtotal - La Crete Recreation Society	177,700	317,700	-	-	-	
<i>Zama Recreation Society:</i>						
Re-shingling hall	35,000	35,000				
Energy efficiency upgrade	30,000	30,000				
Water Repair in Furnance Room	10,000	10,000				
Subtotal - Zama Recreation Society	75,000	75,000	-	-	-	
Total - Recreation Societies	807,700	545,700	-	-	-	

Mackenzie County

Grants to Other Non-Profit Organizations

Organization	Operating or Capital	2017 Budget	2017 Requests	2016 Actual	2015
FV Agricultural Society - Heritage Centre	Operating	25,000	57,000	25,000	25,000
FV Area Board of Trade	Operating	12,000	23,050	12,000	12,000
	Operating	-	-	-	-
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	11,500	23,000	-	-
Fort Vermilion Youth Programs	Operating	-	-	-	5,000
La Crete Recreational Society - Rec. Programs Director		-	-	-	50,000
LC Area Chamber of Commerce	Operating	23,000	25,000	23,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	10,000	10,000	10,000	10,000
	Operating	35,000	75,000	35,000	35,000
	Operating-Utilities & Insurance	41,000	41,000	22,489	41,506
LC Community Equine Centre	Operating	10,000	-	100,000	
LC Field of Dreams Stampede Committee (Rodeo)	Capital	35,000	75,000	-	-
LC Meals for Seniors	Operating	4,000	6,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating	3,000	3,000	3,000	3,000
	Operating - Utilities	1,341	1,341	1,219	1,456
LC Walking Trails - in TCA budget	Operating	-	-	-	10,000
LC Peace Country Gleaners Society	Capital		20,000	-	
LC Polar Cats	Operating	5,000	10,000	5,000	5,000
HL Rural Community Hall	Operating	10,000	10,000	10,000	10,000
	Capital	10,000	10,000	10,000	7,000
HL Agricultural Exhibition Association	Capital	15,000	15,000	10,000	10,000
HL Native Friendship Centre Society	Operating		5,000	-	-
Watt Mountain Wanderers	Operating	5,000	10,000	5,000	10,000
Northern Lights Regional Humane Society	Operating		6,000	-	-
Rocky Lane Agricultural Society	Capital	12,000	12,000	12,000	14,000
	Operating	22,000	14,000	14,000	14,000
	Operating - Rocky Acres	-	-	-	-
Rainbow Lake Family Centre	Capital	5,000	-	-	10,000
Eagles Nest Bible Camp (SCA Int'l)	Capital		25,000	-	-

Organization	Operating or Capital	2017 Budget	2017 Requests	2016 Actual	2015
ZA Chamber of Commerce	Operating	8,000	8,000	8,000	8,000
Mackenzie Regional Community Policing Society	Operating	-	-	-	-
Brighter Futures Society	Operating		8,000	-	-
FV Mackenzie Applied Research Association	Operating	50,000	50,000	50,000	50,000
	Operating	15,000	15,000	-	-
Frontier Veterinary Services	Operating - Large Animal	20,000	20,000	-	-
	Operating	40,000	40,000	60,000	100,000
River Road Trading Post	Operating		21,600	-	-
Assumption Region Community Policing Society	Operating		10,000	-	-
REDI	Operating	28,000	28,000	28,000	28,000
Mackenzie Tourism (DMO)	Operating		12,500	-	15,000
Mackenzie Golf	Project	1,000	1,000	1,000	1,000
High School Bursaries	Operating	34,250	25,000	24,000	25,000
Cemeteries	Operating	4,200	4,200	4,200	3,500
Total		505,291	719,691	486,908	550,462

Library Boards

Mackenzie Library Board

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

Population

10,927

10,927

10,925

10,927

\$ per capita

\$20.87

\$22.77

\$20.87

\$20.69

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	149,202	-38%	241,000	91%	149,202	27%	126,019	7%	117,227	0%
La Crete FCSS	215,210	-2%	220,530	21%	215,210	27%	181,770	7%	169,089	0%
Zama FCSS	8,941	0%	8,941	18%	8,941	27%	7,552	7%	7,025	0%
Total FCSS Funding Requested:	373,353	-21%	470,471	49%	373,353	27%	315,341	7%	293,341	0%
Provincial FCSS Funding (80%)	298,682	0%	298,682	18%	298,682	27%	252,273	7%	234,673	0%
Municipal Share (20%)+extra requested	74,671	0%	74,671	18%	74,671	27%	63,068	7%	58,668	0%
Provincial + Municipal funding available:	373,353	0%	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.

74,670.60

63,068.25

50,454.60

Mackenzie County
Cemeteries

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