

2016 BUDGET OPERATING & CAPITAL

Draft April 12, 2016



Mackenzie County

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Changes from December 2015 budget presentation

Budget Changes from December 21 budget

Below is a summary of all the significant changes that were made by administration to the budget, subsequent to the December 21, 2015 budget meeting.

Description	Amount
Operating	\$
<i>Revenue:</i>	
Per December 21, 2015 budget	36,664,688
Municipal Taxes (Latest assessment received)	<u>-1,748,882</u>
Adjusted balance	<u>34,915,806</u>
 <i>Expenses:</i>	
Per December 21, 2015 budget	38,846,747
Land Stewardship Committee	21,200 MOTION 16-01-016
Grants to other organizations (Cemetery Grants)	700 MOTION 16-02-068
La Crete sewer emergency repair	45,000 MOTION 16-02-085
Haul gravel at Tall Cree pit to Wadlin Lake	30,000 MOTION 16-03-230
Gravel from Knelsen Sand & Gravel	202,500 MOTION 16-03-235
Grants to other organizations (Old Bay House)	30,550 New - for discussion
Water Testing	3,000 New
Wages (Director of Finance & Peace Officer)	192,978 New
Benefits	20,957 New
WCB	9,127 New
Isolation Cost	-6,000 New
Freight (oil)	20,000 New
Adjusted balance	<u>39,416,759</u>
 Non-TCA	
Per December 21, 2015 budget	769,850
Zama - Lot Clean up	50,000 New
Carry forward projects	<u>749,438</u>
Adjusted balance	<u>1,569,288</u>
 Reserves	
General Operating	-21,200 MOTION 16-01-016
Non-profit Organizations (Ice Chiller)	-35,400 MOTION 16-02-064
Recreation Facilities - La Crete (Ice Chiller)	-340,000 MOTION 16-02-064
Non-profit Organizations (Cemetery)	-700 MOTION 16-02-068
General Operating (La Crete sewer repair)	-45,000 MOTION 16-02-085
General Operating (La Crete Library)	-7,970 MOTION 16-03-227
Roads Reserve (Gravel haul at Tall Cree)	-30,000 MOTION 16-03-230
Gravel Reserve (Gravel purchase)	-202,500 MOTION 16-03-235
Non-profit Organizations (Old Bay House)	-30,550
Recreation Reserve - Fort Vermilion (correction)	-313
General Operating (Zama lot cleanup)	-50,000
Water Reserve (La Crete - Well number 4)	-150,000
Water Reserve (Fort Vermilion Liftstation Equipment)	-10,000
General Capital (High Level Office Security)	-10,000
General Capital (Payroll Software)	-20,000
Recreation Facilities - Fort Vermilion	-25,000
Recreation Facilities - La Crete	-225,000
Non-profit Organizations	250,000
	Reallocations as per Finance Committee to correct.
 TCA	
<i>Cost:</i>	
Per December 21, 2015 budget	25,884,676
LA - Ice Chiller Replacement	375,400 MOTION 16-02-065
LC - Library Building	7,970 MOTION 16-03-227
Recboard Calculation update	26,533
FV - Liftstation equipment replacement	10,000 New
LA - Well number 4	150,000 New
Payroll software	20,000 New
High Level Office Security	10,000 New
Changes to carry forward projects	<u>-544,467</u>
Adjusted balance	<u>25,940,112</u>

Operating Budget

Mackenzie County
2016 Operating Budget

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Budget	\$ Variance Budget	% Budget
OPERATING REVENUES							
100-Taxation	30,860,986	33,718,682	34,974,510	35,153,924	26,312,311	(8,841,613)	-25.15%
990-Over/under tax collections	10,836	(113,435)	137,336	-	-	-	-
124-Frontage	248,706	354,997	197,247	270,471	171,497	(98,974)	-36.59%
Less:	-	-	-	-	-	-	-
747-School requisition	6,222,152	6,306,111	6,635,781	6,535,310	-	(6,535,310)	-100.00%
750-Lodge requisition	392,262	490,719	788,108	783,885	-	(783,885)	-100.00%
Net property taxes	24,506,113	27,163,414	27,885,204	28,105,200	26,483,808	(1,621,392)	
261-Ice Bridge	-	-	95,530	-	-	-	#DIV/0!
420-Sales of goods and services	372,681	732,369	693,522	623,595	590,395	(33,200)	-5.32%
421-Sale of water - metered	2,158,057	2,715,197	3,006,884	3,011,440	3,093,285	81,845	2.72%
422-Sale of water - bulk	701,657	870,425	918,721	923,555	910,536	(13,019)	-1.41%
424-Sale of land	46,859	45,956	1	-	-	-	-
510-Penalties on taxes	240,452	444,838	1,057,962	250,000	1,288,413	1,038,413	415.37%
511-Penalties of AR and utilities	41,766	49,657	61,483	40,000	48,000	8,000	20.00%
520-Licenses and permits	22,484	49,296	49,879	32,800	36,000	3,200	9.76%
521-Offsite levy	156,593	112,359	47,870	-	-	-	-
522-Municipal reserve revenue	110,066	60,132	92,428	50,000	50,000	-	0.00%
526-Safety code permits	308,789	369,776	342,366	275,000	325,000	50,000	18.18%
525-Subdivision fees	44,674	55,162	55,156	30,000	35,000	5,000	16.67%
530-Fines	15,221	38,974	78,310	36,000	39,000	3,000	8.33%
531-Safety code fees	12,993	13,952	13,777	10,000	13,000	3,000	30.00%
550-Interest revenue	402,125	533,261	548,519	350,000	360,000	10,000	2.86%
551-Market value changes	(24,697)	(110,574)	(47,649)	-	-	-	-
560-Rental and lease revenue	107,152	124,927	140,118	77,831	80,455	2,624	3.37%
570-Insurance proceeds	16,236	25,603	329,409	-	-	-	-
592-Well drilling revenue	147,804	103,826	11,114	50,000	20,000	(30,000)	-60.00%
597-Other revenue	282,095	165,028	206,704	159,000	143,500	(15,500)	-9.75%
598-Community aggregate levy	97,889	92,623	101,272	75,000	70,000	(5,000)	-6.67%
630-Sale of non-TCA equipment	-	76,982	8,062	-	-	-	-
790-Tradeshaw Revenues	1,475	25,016	25,580	23,425	26,500	3,075	13.13%
840-Provincial grants	1,821,614	1,867,857	1,501,318	1,336,002	1,302,914	(33,088)	-2.48%
890-Gain (Loss) Penny Rounding	-	-	1	-	-	-	-
990-Over/under tax collections	-	-	-	-	-	-	-
TOTAL REVENUE	31,590,099	35,626,055	37,223,541	35,458,848	34,915,806	(543,042)	
OPERATING EXPENSES							
110-Wages and salaries	5,645,161	5,810,098	6,354,973	6,630,578	7,215,901	585,323	8.83%
132-Benefits	1,017,601	1,107,370	1,255,906	1,414,901	1,525,338	110,437	7.81%
136-WCB contributions	63,139	39,501	40,547	38,833	52,092	13,259	34.14%
142-Recruiting	-	10,306	12,848	20,000	20,000	-	0.00%
150-Isolation cost	43,798	66,439	66,993	78,000	72,000	(6,000)	-7.69%
151-Honoraria	515,231	571,863	478,774	602,250	635,700	33,450	5.55%
211-Travel and subsistence	317,291	288,543	265,578	396,920	405,635	8,715	2.20%
212-Promotional expense	102,704	100,672	77,983	82,500	82,500	-	0.00%
214-Memberships & conference fees	78,290	99,553	107,460	137,618	143,321	5,703	4.14%
215-Freight	111,900	117,871	107,164	134,640	141,460	6,820	5.07%
216-Postage	44,113	52,064	44,344	45,800	43,150	(2,650)	-5.79%
217-Telephone	140,049	128,212	124,467	131,454	123,640	(7,814)	-5.94%
221-Advertising	40,296	43,806	36,405	63,850	63,220	(630)	-0.99%
223-Subscriptions and publications	6,227	7,254	6,878	12,245	12,738	493	4.03%
231-Audit fee	64,125	116,650	75,950	72,000	76,000	4,000	5.56%
232-Legal fee	75,109	50,814	68,527	73,000	60,500	(12,500)	-17.12%
233-Engineering consulting	99,267	122,247	240,054	256,500	166,000	(90,500)	-35.28%
235-Professional fee	1,420,979	1,535,391	1,669,025	1,721,364	1,886,214	164,850	9.58%
236-Enhanced policing fee	257,812	265,408	153,400	297,200	297,200	-	0.00%
239-Training and education	53,302	157,584	96,483	165,273	163,329	(1,944)	-1.18%
242-Computer programming	47,267	78,337	78,633	98,428	108,681	10,253	10.42%
251-Repair & maintenance - bridges	35,702	26,536	205,079	838,500	602,000	(236,500)	-28.21%
252-Repair & maintenance - buildings	134,595	150,823	151,352	158,320	195,820	37,500	23.69%
253-Repair & maintenance - equipment	332,207	339,439	421,486	379,870	369,800	(10,070)	-2.65%
255-Repair & maintenance - vehicles	67,877	79,639	64,432	85,800	81,900	(3,900)	-4.55%
258-Contract graders	182,425	144,000	104,461	150,840	150,840	-	0.00%
259-Repair & maintenance - structural	1,543,401	1,636,879	1,596,984	1,780,370	1,588,193	(192,177)	-10.79%

Mackenzie County
2016 Operating Budget

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Budget	\$ Variance Budget	% Budget
261-Ice bridge construction	144,054	79,564	77,703	120,000	120,000	-	0.00%
262-Rental - building and land	23,443	30,085	29,340	32,210	29,812	(2,398)	-7.44%
263-Rental - vehicle and equipment	55,572	56,286	56,773	60,045	81,695	21,650	36.06%
266-Communications	73,018	93,612	97,814	109,892	117,638	7,746	7.05%
271-Licenses and permits	10,171	4,119	1,290	8,300	8,568	268	3.23%
272-Damage claims	27,916	285	-	5,000	5,000	-	0.00%
273-Taxes	817	-	-	1,000	-	(1,000)	-100.00%
274-Insurance	271,727	279,949	313,112	298,960	298,960	-	0.00%
342-Assessor fees	261,782	260,117	264,623	263,000	263,000	-	0.00%
290-Election cost	14,282	-	-	5,000	5,000	-	0.00%
511-Goods and supplies	761,848	786,447	861,048	893,803	905,094	11,291	1.26%
521-Fuel and oil	944,697	920,643	740,479	905,350	1,017,070	111,720	12.34%
531-Chemicals and salt	233,129	204,158	268,567	319,100	328,700	9,600	3.01%
532-Dust control	458,750	698,227	568,170	694,018	728,405	34,387	4.95%
533-Grader blades	119,161	123,534	149,959	137,500	137,500	-	0.00%
534-Gravel (apply; supply and apply)	806,073	2,767,176	1,612,430	2,369,955	1,617,378	(752,577)	-31.75%
535-Gravel reclamation cost	26,529	132,375	29,792	-	-	-	-
543-Natural gas	106,153	132,864	87,911	122,966	113,877	(9,089)	-7.39%
544-Electrical power	692,902	597,395	689,859	846,392	679,037	(167,355)	-19.77%
710-Grants to local governments	1,786,210	1,711,647	1,927,281	2,317,400	1,805,000	(512,400)	-22.11%
735-Grants to other organizations	1,745,667	2,020,466	2,068,118	1,903,012	2,110,795	207,783	10.92%
810-Interest and service charges	17,865	39,831	29,536	36,000	27,000	(9,000)	-25.00%
831-Interest - long term debt	396,044	687,928	614,288	621,195	598,494	(22,701)	-3.65%
921-Bad debt expense	(3,301)	2,697	4,324	4,500	3,800	(700)	-15.56%
922-Tax cancellation/write-off	32,222	1,402,310	1,190,753	50,000	1,502,106	1,452,106	2904.21%
970-Other expenses	-	-	2,260	-	-	-	#DIV/0!
992-Cost of land sold	25,486	19,557	-	-	-	-	-
993-NBV value of disposed TCA	7,000	771,676	834,784	315,993	880,169	564,176	178.54%
994-Change in inventory	250,883	(779,765)	(216,403)	1,197,655	580,324	(617,331)	-51.54%
995-Depreciation of TCA	7,213,241	8,252,151	8,922,961	8,938,929	9,169,166	230,237	2.58%
TOTAL	28,943,209	34,442,633	35,132,958	38,444,229	39,416,760	972,531	
Non-TCA projects	592,124	379,279	1,092,265	2,094,122	1,569,288	(524,834)	-25.06%
TOTAL EXPENSES	29,535,334	34,821,912	36,225,223	40,538,351	40,986,048	447,697	
EXCESS (DEFICIENCY)	2,054,765	804,143	998,318	(5,079,503)	(6,070,242)	(990,739)	
OTHER							
840-Provincial transfers for capital	4,954,981	8,481,362	5,102,465	14,231,923	12,635,212	(1,596,711)	-11.22%
575-Contributed TCA	150,000	1,401,132	718,363	298,800	323,020	24,220	
597-Other capital revenue	57,455	-	14,787	330,000	464,475	134,475	40.75%
630-Proceeds of sold TCA asset	1,523	553,000	528,614	525,403	492,932	(32,471)	-6.18%
	5,163,959	10,435,494	6,364,229	15,386,126	13,915,639	(1,470,487)	
EXCESS (DEFICIENCY) - PS MODEL	7,218,725	11,239,637	7,362,547	10,306,623	7,845,397	(2,461,226)	

MACKENZIE COUNTY
Non-TCA Projects 2016

Project Description	2016 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	
Administration Department											
Information Technology budget (CF)	20,213	20,213						GO	20,213		
LC - Meeting Room Furniture	6,100	6,100					6,100				
HL - Building Repairs (CF)	8,000	8,000						GO	8,000		
Zama Office Furniture (CF)	12,955	12,955						GO	12,955		
Server Backup Infrastructure Upgrade	15,000	15,000					15,000				
Information Technology budget	62,900	62,900					62,900				
I.T. Budget - Staff P.C.s , software licenses, etc (CF)	4,524	4,524						GO	4,524		
I.T. Budget - Wireless infrastructure & Website	7,020	7,020						GO	7,020		
Disaster Emergency Risk Assessment & Planning (CF)	8,010	8,010						GO	8,010		
Total department 12	144,722	144,722	-	-	-	-	84,000	-	60,722	-	
Fire Department											
Pagers/Radios for FDs (CF)	21,918	21,918					15,000	GO	6,918		
FV - 5" Piston Intake Valves (Pumper Truck)	5,500	5,500					5,500				
LC - 5" Piston Intake Valves (Pumper Truck)	5,500	5,500					5,500				
LC - Special Rescue Equipment	13,500	13,500					13,500				Motion 15-12-957
Total department 23	46,418	46,418	-	-	-	-	39,500	-	6,918	-	
Transportation Department											
FV - Variety of Tools (CF)	3,859	3,859						GO	3,859		
ZA - Zama Access Road Geotech (CF)	100,099	100,099					30,000	RD	70,099		
ZA - Aspen Drive Ditch Repair	60,000	60,000					60,000				
ZA - Lot Clean up	50,000	50,000						GO	50,000		
Main Street Repair - LC	50,000	50,000					50,000				
FV - Antique fire truck restoration (CF)	4,443	4,443					-	GO	4,443		
LC & FV - Road disposition - Survey work (CF)	45,005	45,005					-	GO	45,005		
Assumption Hill Improvement (ditching) (CF)	17,290	17,290						GO	17,290		
Zama Road LOC	100,000	100,000					100,000				Motion 15-12-959
Total department 32	430,696	430,696	-	-	-	-	240,000	-	190,696	-	
Airport Department											
Airport Master Plan	75,000	75,000					75,000				
FV & LC Papi Lights (CF)	32,413	32,413					10,700	GO	21,713		
FV Airport Development (CF)	16,382	16,382						GO	16,382		
LC Instrument Approach (CF)	5,331	5,331						GO	5,331		
Total department 33	129,126	129,126	-	-	-	-	85,700	-	43,426	-	
Water Treatment & Distribution Department											
FV - Filter Media Replacement	32,400	32,400					32,400				
FV Chemical Pump Replacement	5,000	5,000					5,000				
FV - Exhaust Thimbles	20,000	20,000					20,000				
LC - Exhaust Thimbles	20,000	20,000					20,000				
ZA - Exhaust Thimbles	20,000	20,000					20,000				
Total department 41	97,400	97,400	-	-	-	-	97,400	-	-	-	
Sewer Disposal Department											
FV - Lagoon Desludge	70,250	70,250					70,250				
Total department 42	70,250	70,250	-	-	-	-	70,250	-	-	-	

Project Description	2016 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	
Solid Waste Disposal											
FV - Transfer Station Composting Program (CF)	5,000	5,000						GO	5,000		
LC - Transfer Station Composting Program (CF)	5,000	5,000						GO	5,000		
LC - Waste Packer Plan (CF)	5,000	5,000						GO	5,000		
<i>Total department 43</i>	15,000	15,000	-	-	-	-	-	-	15,000	-	-
Planning & Development Department											
Economic Development and Streetscape(CF)	120,465	120,465					5,000	GO	115,465		
Infrastructure Master Plans (CF)	74,351	74,351						GO	74,351		
Land Use Bylaw Update	100,000	50,000			50,000		50,000				
Hamlet Orthophotos	33,000	33,000					33,000				
Rural addressing signs (CF)	226,700	226,700						GO	226,700		
<i>Total department 61</i>	554,516	504,516	-	-	50,000	-	88,000	-	416,516	-	
Agricultural Services Department											
Master Drainage Plan Project (CF)	43,933	43,933						GO	43,933		
<i>Total department 63</i>	43,933	43,933	-	-	-	-	-	-	43,933	-	-
Parks & Playgrounds Department											
FV - Bridge Campsite - Clear Trees	5,000	5,000					5,000				
Fire Pits & Picnic Tables	10,000	10,000					10,000				
Wadlin Lake - Fire pits (CF)	1,500	1,500						RP	1,500		
La Crete Main Street Beautification (CF)	18,227	18,227						RP	18,227		
Wadlin Lake - Blocking for dock (CF)	2,500	2,500						GO	2,500		
<i>Total department 72</i>	37,227	37,227	-	-	-	-	15,000	-	22,227	-	
TOTAL 2016 Non-Capital Projects	1,569,288	1,519,288	-	-	50,000	-	719,850	-	799,438	-	-

Capital Budget

(Tangible Capital Assets)

Note:

Carry forward capital items have been included in this budget package.

MACKENZIE COUNTY
TCA Projects 2016

Project Description	2016 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	

(12) - Administration Department

Signs with Flags for FV Office (CF)	18,060	18,060						GC	18,060		
Payroll software	20,000	20,000						GC	20,000		New
FV - Phone System Upgrade	20,000	20,000				20,000					
High Level Office Security	10,000	10,000						GC	10,000		New
FV - Fireproof Storage Cabinet (Records)	8,000	8,000						GC	8,000		
LC - Library Building	107,970	107,970						GO	107,970		MOTION 16-03-227
Zama Office Entrance (stones and a sign) CF)	10,754	10,754						GO	10,754		
Land Purchase (South of High Level)	13,000	13,000						GC	13,000		
LC Office - Installation of Gnerator	28,000	28,000					28,000				Motion 15-12-975
Total department 12	235,784	235,784	-	-	-	-	48,000	-	187,784	-	

(23) - Fire Department

LC -Aerial Unit Upgrade	30,000	30,000					30,000				
FV - New tanker/pumper, with equipment (CF)	375,000	-		375,000							
Total department 23	405,000	30,000	-	375,000	-	-	30,000	-	-	-	

(26) - Enforcement

Peace officer vehicle	80,000	80,000					80,000				Motion 15-12-973
Total department 26	80,000	80,000	-	-	-	-	80,000	-	-	-	

(32) - Transportation Department

Heliport Road	285,000	-	285,000								Was \$500k changed to oil
AWD Graders (x3) LC, ZA, FV (2-16M, 1-14M)	1,416,000	-		934,068		481,932					#2134, #2135, #2136
FV - 6" pump w/hoses	28,000	28,000					28,000				
FV- 43rd Ave, East of 50th Street	135,000	13,500		121,500			13,500				
FV - 45 Ave Cul-de-sac, East of 52nd Street	140,000	14,000		126,000			14,000				Rural std
FV - PW Pick up Truck	40,000	38,500				1,500	38,500				#1223
Rocky Lane Store Road Reconstruction	400,000	20,000		380,000			20,000				
FV - Sander	10,000	10,000					10,000				
New Road Infrastructure (CF)	204,981	204,981						RD	204,981		
FV - Skid Steer Broom	7,000	7,000					7,000				
FV - Snowplow blade	5,500	5,500					5,500				
LC - Packer/Roller	25,000	25,000					25,000				
LC - Sander/Spreader	10,000	10,000					10,000				
LC - Crew Cab 4x4 Trucks (x2)	80,000	78,500				1,500	78,500				#1143 & LH replacement
LC - Engineering & Design for 113 Street and 109 Ave (CF)	46,451	46,451						RD	46,451		
LC - 94th Ave Asphalt Overlay	870,000	20,000		850,000			20,000				
LC - Lagoon Access Paving	25,000	-	25,000								
LC - Dump Trailer	22,000	17,000				5,000	17,000				#2524
High Level South Rebuild (CF)	50,000	2,988	47,012					RD	2,988		
LC - Loader Scales	9,996	9,996					9,996				
Zama Access Pave (PH V) (CF)	6,000,000	3,000,000			3,000,000					3,000,000	
LC - Salt shed	300,000			185,525		114,475					Insurance payment - Dec 2015
ZA - Tractor	30,000	9,588	20,412				9,588				
BF 78103	120,000	-	120,000								
LC - South-Shoulder pull and road rehabilitation(CF)	128,081	128,081						RD	128,081		
Gravel Reserve (to secure gravel source) (CF)	119,101	119,101						RD	119,101		
FV - Sand and salt shelter (CF)	200,000	25,000		175,000				RD	25,000		
FV - Cold storage/Emergency generator building (CF)	132,250	-		132,250							
FV - North- Shoulder pull and road rehabilitation (CF)	461,661	461,661						RD	461,661		
Total department 32	11,301,021	4,294,847	497,424	2,904,343	3,000,000	604,407	306,584		988,263	3,000,000	

Project Description	2016 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	

(33) - Airport Department

FV - Pole Tarp Storage Shed	45,000	-	45,000									NOT Consider Zama tarp shed
Total department 33	45,000	-	45,000	-	-	-	-	-	-	-	-	

(41) - Water Treatment & Distribution Department

LC - Paving Raw Water Truckfill Station	48,000	4,800		43,200			4,800					
FV - 48th Ave Waterline Replacement (CF)	25,774	25,774						WTR	25,774			
FV - Paving for Water Treatment Plant	250,000	19,008		230,992			19,008					
FV - Hydrant Replacement (CF)	15,980	15,980						WTR	15,980			
LA - Well number 4	150,000	150,000						WTR	150,000			New
ZA - Distribution pump house upgrades (CF & New)	838,944	157,487		681,457				WTR	157,487			
FV - Frozen Water Services Repairs (River Road) (CF)	196,214	196,214						PLT	196,214			
FV - Raw Water Truck fill (pressured and filtered) (CF)	28,400	28,400						WTR	28,400			
LC - Raw Water Truckfill Upgrade	42,163	42,163						WTR	42,163			
LC - Waterline Bluehills	833,250	833,250						WTR	833,250			
LA - Rural Potable Water Infrastructure (CF)	5,260,041	1,731,975		3,528,066				WTR	1,731,975			
FV - 50th St - Water & sewer extension (CF)	563,480	330,000		233,480				GC	330,000			
Total department 41	8,252,246	3,535,050	-	507,672	4,209,523	-	23,808		3,511,242	-	-	

(42) - Sewer Disposal Department

LC Lagoon Upgrade (CF)	84,433	84,433						WTR	84,433			
Zama - Lift station upgrade (CF & New)	1,256,052	221,802		1,034,250				WTR	221,802			
LC - Main Lift Station Repair & Modification (CF)	51,100	51,100						WTR	51,100			
LC - Sanitary Sewermain Upgrades (CF)	793,813	443,813			350,000			GC	443,813			
FV - River Road Lift Sation Repair	10,000	10,000						WTR	10,000			New
Total department 42	2,195,397	811,147	-	-	1,034,250	350,000	-		811,147	-	-	

(43) - Solid Waste Disposal

Waste Bins 40 & 6 yd	40,000	-	37,000			3,000	-					Bins
ZA - WTS Fence	25,000	-	25,000				-					
LC - Blue Hills - Build up ramp (CF)	3,590	3,590						GC	3,590			
Total department 43	68,590	3,590	62,000	-	-	3,000	-		3,590	-	-	

(61) - Planning & Development Department

New GIS Computer	9,000	9,000					9,000					
Total department 61	9,000	9,000	-	-	-	-	9,000		-	-	-	

(63) - Agricultural Services Department

HL - Rural Drainage - Phase II & Phase III (CF)	100,000	100,000						DR	100,000			
LC - Buffalo Head/Steep Hill water mangement (Phase I) (CF)	1,721,800	1,721,800						DR	1,721,800			
Total department 63	1,821,800	1,821,800	-	-	-	-	-		1,821,800	-	-	

(71) - Recreation

FV - Ball Diamonds CF	160,000	80,000				80,000		RB-FV	80,000			
FV - Ventilations/fans installed	6,000	6,000						RB-FV	6,000			
FV - Skate Shack	30,000	30,000						RB-FV	30,000			
LC - Capital (requests from Recreation Society) CF	15,000	15,000						RB-LC	15,000			
LC - Baseball Tractor/Gate for Arena	520	520						RB-LC	520			
Grounds Improvements (2014 - FV Walking Trail) (CF)	25,394	25,394						RB-FV	25,394			
ZA - Old County office - window replacement CF	9,000	9,000						RB-ZA	9,000			
ZA - Com. Hall: Back Storage Room/Loading dock step	2,000	1,000				1,000		RB-ZA	1,000			
ZA - Com. Hall: Table & Chair Trolleys (6)	6,000	-				6,000						

Project Description	2016 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	
ZA - Com. Hall: Storage room industrial floor covering	6,500	3,700				2,800		RB-ZA	3,700		
ZA - Com. Hall: Property Full landscaping	126,000	63,000				63,000		RB-ZA	63,000		
ZA - Security Camera System	5,500	1,500				4,000		RB-ZA	1,500		
ZA - Hall electrical upgrades	1,887	1,887						RB-ZA	1,887		
ZA - Shower facilities at campground	41,613	15,393				26,220		RB-ZA	15,393		
LC - Splash Park (CF)	255,000	195,000				60,000		RB-LC	195,000		
FV - Skate Park (CF)	70,000	10,000				60,000		RB-FV	10,000		
FV - Rodeo Grounds	40,000	20,000				20,000	20,000				
FV - Covered Gazebo for Splash Park	10,000	10,000					10,000				
FV - Playground Equipment	10,000	10,000					10,000				
FV - Curling Rink Renovations	20,000	20,000					20,000				
LC - Bluehills Rink	30,000	30,000					30,000				
LC - Outdoor lights (front arena & players' entrance)	5,200	5,200					5,200				
LC - Upgrade counters & cupboards in minor hockey kitchen	4,800	4,800					4,800				
LC - Bowling Alley repairs & upgrade	20,147	20,147					20,147				
LC - 2 NHL nets	2,700	2,700					2,700				
LC - Wind mesh for Blumenort tennis courts	3,500	3,500					3,500				
LC - Painting pickleball courts	1,500	1,500					1,500				
LC - Outdoor Storage Facility (uninsulated)	11,000	11,000					11,000				
ZA - Water Line to Outdoor Rink Shack	30,000	30,000					30,000				
LA - Ice Chiller Replacement	375,400	375,400						RF-LC	375,400		MOTION 16-02-064
Total department 71	1,324,661	1,001,641	-	-	-	323,020	168,847	-	832,794	-	
(72) - Parks & Playgrounds Department											
FV - Hutch Lake Caretaker Site Development	15,000	15,000					15,000				
Dock Blocks Hutch Lake & Wadlin Lake (CF)	49,000	49,000						RP	49,000		
D.A. Thomas Park - Shelter Repair	6,000	6,000					6,000				
Machesis Lake - Horse camp - road (CF)	23,562	23,562						RP	23,562		
Bridge campground - Survey & improvements (CF)	12,050	12,050						RP	12,050		
LC - Concrete Toilets Knelsen Park	16,000	16,000						MR	16,000		Municipal Reserve
FV - D.A. Thomas Park - Steps	10,000	10,000					10,000				
Wadlin Lake - Grounds improvements (CF)	70,000	70,000						RP	20,000		
Total department 72	201,612	201,612	-	-	-	-	81,000		120,612	-	
TOTAL 2016 Capital Projects	25,940,112	12,024,473	604,424	3,787,015	8,243,773	1,280,427	747,239	-	8,277,234	3,000,000	

Assessment And Municipal Tax Revenue

Note:

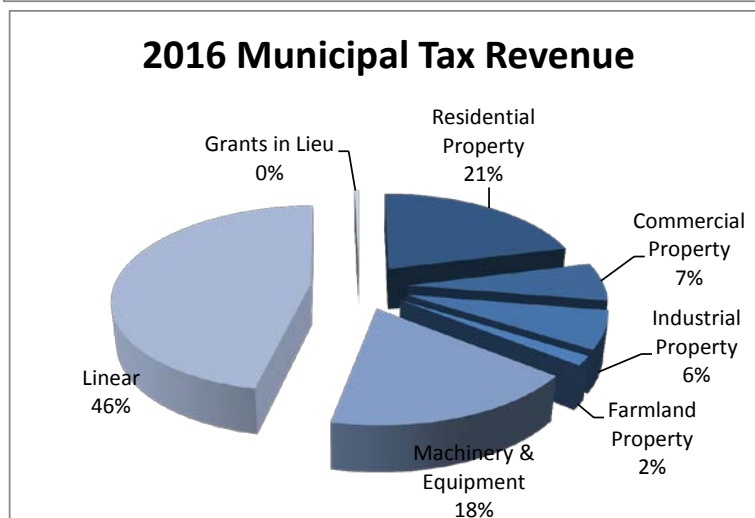
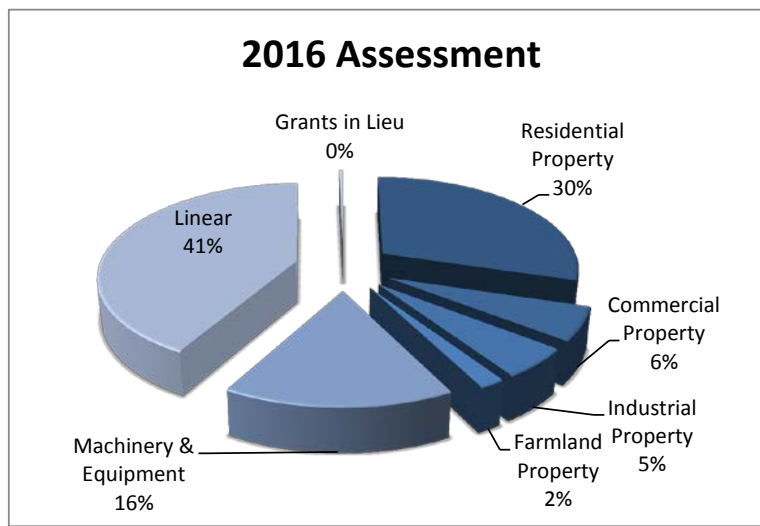
The 2016 Seniors' Lodge requisition and Education Property Tax requisitions have not been included in this budget package.

	2015 Assessment	% change	2016 Assessment	2016 projected revenue
Residential Property	661,227,720	10.94%	733,562,470	5,540,339
Commercial Property	127,738,210	10.82%	141,556,120	1,713,859
Industrial Property	130,728,160	-2.63%	127,284,170	1,703,694
Farmland Property	44,367,980	-0.08%	44,332,230	413,101
Machinery & Equipment	415,631,390	-6.08%	390,359,080	4,649,788
Linear	1,171,219,970	-12.66%	1,022,961,070	12,179,792
Grants in Lieu	9,549,090	4.32%	9,961,360	111,738
Total Taxable Assessment	2,560,462,520	-3.53%	2,470,016,500	26,312,311 (1)
Tax exempt assessment	174,542,800	4.48%	182,355,740	-
Total Assessment	2,735,005,320	-3.02%	2,652,372,240	26,312,311 (2)

Notes:

(1) Please note that 2015 tax bylaw rates were used in the calculation of the projected 2016 tax revenues.

(2) Municipal tax revenue has decreased from \$27,885,203 (2015 actual) to \$26,312,311 (2016 budget) due to a decrease in assessment by 5.64%.



Cash Flow Requirement & Supporting Schedules

Outline:

- i. Cash Flow Requirement Schedule
- ii. Supporting Schedules A - F

**Mackenzie County
2016 BUDGET - Cash Requirement**

	2015 Actual	% change	2016 Budget	
Operating Cash Requirements:				
Operating Cost (excluding non-cash items and capital debt interest expense)	24,977,328	13%	28,188,607	Schedule A-2
Non-TCA	1,092,265	44%	1,569,288	
Non-TCA revenue - Fees				
Less: Other Operating Revenue (excluding municipal tax levy)	(9,535,584)	-10%	(8,603,495)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(515,310)	55%	(799,438)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(370,205)		(329,950)	(1)
Tax levy for operations	15,648,494		20,025,012	
Capital Cash Requirements:				
Capital costs - New Projects	9,990,373	160%	5,334,743	
Capital costs - Carry Forward			20,605,369	Carry Forward
Capital debt interest	614,288	-3%	598,494	Schedule E
Capital debt principal	1,669,369	-1%	1,659,239	Schedule E
Less:				
Capital revenue - grants	(5,102,465)	148%	(12,635,212)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(718,363)	-6%	(673,020)	
Proceeds on disposal of assets	(528,614)	-7%	(492,932)	Schedule D
Insurance Proceeds	-		(114,475)	
Proceeds from new debentures	-	#DIV/0!	(3,000,000)	Schedule E
Contribution (from)/to prior year accumulated surplus	(166,205)	4880%	(8,277,234)	(2)
Tax levy for capital	5,758,383	-48%	3,004,972	
Minimum Tax Levy Required	21,406,877	8%	23,029,984	
Municipal Tax Revenue	(27,885,203)		(26,312,311)	
(Surplus)/Deficit	(6,478,326)		(3,282,327)	
Future Financial Plans:				
Contributions to Reserves	6,245,863		3,282,326	Schedule C
Tax levy for future financial plans	6,245,863	-47%	3,282,326	(3)
Total Tax Levy	27,652,740	-5%	26,312,310	
Net budgeted cash draw on accumulated surplus accounts	5,194,143	-218%	(6,124,296)	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	22,066,910		27,261,055	
Restricted surplus (reserves), ending of year	27,261,055		21,136,759	
Changes in restricted surplus (reserves) per Motions	0		-	
Restricted surplus (reserves), ending of year, revised	27,261,055		21,136,759	
Total budgeted operating and capital costs (excluding non-cash items)	38,343,623		37,350,371	

Note 1: 2016 projected municipal tax revenue is \$26,312,311. This calculation is based on 2015 Tax Rate Bylaw.

Mackenzie County
2016 Budget
Schedules of Operating Revenues and General Operating Expenses

Schedules A-1 & A-2

Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	2016
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	33,000	125,000	105,000	4,140,651	118,000	2,835	69,730	4,594,216
Interest Revenue	360,000	-	-	-	-	-	-	360,000
Provincial Grants - operating	-	40,000	730,873	-	50,000	183,359	298,682	1,302,914
Other Revenue including frontage	1,412,647	57,427	298,439	79,394	458,000	40,458	-	2,346,365
TOTAL REVENUE	1,805,647	222,427	1,134,312	4,220,045	626,000	226,652	368,412	8,603,495

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,876,513	563,048	3,507,526	1,073,399	839,168	262,248	379,129	9,501,031
Contracted and General Services	1,435,913	977,539	2,638,313	1,247,623	436,800	718,548	257,078	7,711,814
Materials & Supplies, Fuel & Oil, Chemicals & Salt	126,850	245,019	4,404,937	379,965	17,000	79,650	61,050	5,314,471
Utilities (Gas, Power)	108,206	24,603	304,030	356,075	-	-	-	792,914
Grants to local governments	1,800,000	5,000	-	-	-	-	-	1,805,000
Grants to other organizations	-	-	-	-	-	133,000	1,977,795	2,110,795
Capital debt interest	49,168	-	399,001	150,325	-	-	-	598,494
Net Book Value of disposed TCA	-	-	880,169	-	-	-	-	880,169
Amortization	350,237	173,826	6,295,000	1,752,000	3,103	150,000	445,000	9,169,166
Other	1,529,406	1,500	-	2,000	-	-	-	1,532,906
TOTAL OPERATING EXPENSES	8,276,293	1,990,535	18,428,976	4,961,387	1,296,071	1,343,446	3,120,052	39,416,760
Non-TCA projects	144,722	46,418	559,822	182,650	554,516	43,933	37,227	1,569,288
TOTAL EXPENSES	8,421,015	2,036,953	18,988,798	5,144,037	1,850,587	1,387,379	3,157,279	40,986,048

Less:

Non-cash items included in the above:

Estimated gravel inventory change at Year End	-	-	580,324	-	-	-	-	580,324
Net Book Value of disposed TCA	-	-	880,169	-	-	-	-	880,169
Amortization	350,237	173,826	6,295,000	1,752,000	3,103	150,000	445,000	9,169,166
Capital debt interest	49,168	-	399,001	150,325	-	-	-	598,494
Total operational expenses excluding non-cash items and capital debt interest	7,876,888	1,816,709	10,274,482	3,059,062	1,292,968	1,193,446	2,675,052	28,188,607

Mackenzie County
 2016 Budget
 Capital Grant Revenues (for TCA projects)

Schedule B

	Grant funding deferred from prior year	New 2016 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	47,012	557,412	604,424
Provincial Capital Grants - MSI (Capital)	915,730	2,871,285	3,787,015
Resource Road Program	3,000,000	-	3,000,000
Small Communities Grant	3,528,066	-	3,528,066
Provincial Grant - AB Water & Wastewater Program	1,715,707	-	1,715,707
Other		-	-
Total Capital Revenues	9,206,515	3,428,697	12,635,212

Operating Grant Revenues

	Grant funding deferred from prior year	New 2016 Funding	Total Operating Grant Revenue
Basic Municipal Transportation Grant		608,694	608,694
FCSS Grant		298,682	298,682
ASB Grant		183,359	183,359
MSI		122,179	122,179
Fire Smart - Land Use Bylaw		50,000	50,000
Fire Smart - Fort Vermillion		20,000	20,000
Fire Smart - La Crete		20,000	20,000
Other			-
Total Capital Revenues	-	1,302,914	1,302,914

Mackenzie County
 2016 Budget
 Contributions to Reserves

Schedule C

Reserves	Minimal contribution	Comments
Roads	500,000	Reserve Policy #4
Vehicle & Equipment	250,000	Reserve Policy #6
Emergency Service	200,000	Reserve Policy #7
Recreation and Parks	50,000	Reserve Policy #8
Drainage	250,000	Reserve Policy #9
Non-profit Organizations	20,000	Reserve Policy #15
Water	923,308	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
Drainage	100,000	\$100,000 reduction of operating repair & maintenance
Recreation Boards - Capital	390,000	\$200,000 for two ice plants replacements and \$190,000 for LC ice plant room (chiller) replacement
General Operating	124,509	Reserve Policy #1
General Capital	124,509	Reserve Policy #2
Total	3,282,326	

Mackenzie County
Disposals of TCA in 2016

2016 Budget
Schedule D

Unit#	Dpt.	Year	Description of Assets	Historical Cost	Net Book Value on Jan 1, 2016	Estimated Selling Price
Vehicles						
1143	32	2004	1500 Silverado 4x4 Truck	26,900	2,000	1,500
1223	32	2005	Ford F150	27,278	3,000	1,500
Equipment						
2134	32	2012	2012 CAT 140M AWD GRADER	354,229	289,051	160,644
2135	32	2012	2012 CAT 140M AWD GRADER	354,229	289,051	160,644
2136	32	2012	2012 CAT 140M AWD GRADER	354,229	289,051	160,644
2524	32	2011	TRAILER LOAD TRAIL	12,685	8,017	5,000
	43		Bins			3,000
Total				1,129,550	880,169	492,932

1. Schedule of ending balances for long term debt as of December 31, 2016

		2016	2015
Debentures -		\$	\$
From Alberta Capital Finance Authority:			
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	-	44,751
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	8,958	26,312
14	4.501% due for 2027 (for Zama Tower Road Sewer)	117,315	125,888
15	4.311% due for 2017 (for FV 46th Str Sewer Line Extension)	4,623	13,577
16	4.012% due for 2018 (for Zama Water Treatment Plant)	370,217	544,584
17	4.012% due for 2018 (for Zama Wastewater System)	181,532	267,031
19	3.718% due for 2019 (for Zama Water Treatment Plant)	236,193	324,745
20	3.718% due for 2019 (for Zama Wastewater System)	69,781	95,943
21	3.334% due for 2019 (for La Crete Office Building)	370,752	486,363
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	503,284	660,221
23	3.334% due for 2019 (for Zama Water Treatment Plant))	255,623	335,333
25	3.377% due on Dec 15,2020 (Fort Vermilion Corporate Office Expansion)	330,407	406,322
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	170,190	179,021
26	3.5635% due on Mar 15, 2021 (Ruaral Water Line)	1,076,683	1,293,582
28	2.942% due on Dec 17, 2031 (Highway #88 connector)	1,687,623	1,769,171
29	3.623% due on Dec 15, 2033 (Highway #88 connector)	9,274,109	9,662,959
		14,657,290	16,235,802

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2016	1,659,239	598,494	2,257,733
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 to maturity	9,246,025	2,294,530	11,540,554
	16,316,529	4,590,443	20,906,972

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:

	2015	2014
	\$	\$
Total debt limit, on December 31	55,835,307	53,439,083
Total debt (principal on loans and loan guarantees), on December 31	(16,235,802)	(17,905,171)
Amount by which debt limit exceeds debt	39,599,505	35,533,912
Limit on debt service, in fiscal year	9,305,885	8,906,514
Service on debt in fiscal year (are interest & principal payments)	(2,140,835)	(2,290,564)
Amount by which debt servicing limit exceeds debt servicing	7,165,049	6,615,950

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. Future Debt

	2016
	\$
Debtures -	
From Alberta Capital Finance Authority:	
30 Zama Access - BYLAW NO. 821-11	3,000,000
Total new debt	3,000,000

Contributions to Reserves as per established Policies
MACKENZIE COUNTY
MUNICIPAL RESERVES

Schedule F

Account	Code	Name	Actual (Dec. 31, 2015)	To be used for projects	Transfer from Operating to Reserve	Interfund Transfers	Estimated (Dec. 31, 2016)
		Operating Fund Reserves:					
4-12-709		Bursaries	9,250				9,250
4-12-710		Operating Fund Reserve - incl. non-TCA	78,740			(78,740)	-
4-12-711	GO	General Operating	4,524,489	(894,536)	124,509	406,846	4,161,308
4-32-714	GR-R	Gravel Reclamation	22,377	-			22,377
4-32-720	GR	Gravel Crushing	746,455	(202,500)			543,955
4-41-712	OSL	Off-Site Levy	1,177,196	-			1,177,196
4-51-712		Grants to Other Organizations	406,856			(406,856)	-
4-61-712		Development	130,334			(130,334)	-
4-71-715	NP	Non-profit Organizations		(31,250)	20,000	421,456	410,206
4-72-713		Subdivisions Reserve	197,473			(197,473)	-
4-72-714	MR	Municipal Reserve	297,199	(16,000)			281,199
		Subtotal - Operating Fund Reserves	7,590,368	(1,144,286)	144,509	14,900	6,605,491
		Capital Fund Reserves:					
4-12-712		Incomplete Capital - Administration	215,025			(215,025)	-
4-23-712		Incomplete Capital - Fire Department	105,933			(105,933)	-
4-23-765	ES	Emergency Service	1,007,413	-	550,000	106,056	1,663,469
4-26-712		Incomplete Capital - Enforcement	123			(123)	-
4-31-761	V&E	Vehicle & Equipment Replacement	2,319,595	-	250,000	(569,595)	2,000,000
4-32-713	RD	Roads (General)	3,299,973	(1,088,362)	500,000	1,231,229	3,942,839
4-32-715	WT-FV	Walking Trails - Fort Vermilion	-	-			-
4-32-716	WT-LC	Walking Trails - La Crete	-	-			-
4-32-717	WT-ZA	Walking Trails - Zama	-	-			-
4-32-719		Incomplete Capital - Public Works	661,634			(661,634)	-
4-33-712		Incomplete Capital - Airport	142,155			(142,155)	-
4-37-714	DR	Drainage	2,247,422	(1,821,800)	350,000		775,622
4-41-713	PLT	Water Treatment Plant	235,740	(196,214)		150,485	190,011
4-41-714	WTR	Water (Line and Surplus water & sewer)	3,389,496	(3,352,364)	923,308	266,842	1,227,282
4-41-760		Water Upgrading	150,485			(150,485)	-
4-42-713		Incomplete Capital - Sewer	685,247			(685,247)	-
4-42-760		Sewer Upgrading	229,104			(229,104)	-
4-43-712		Incomplete Capital - Waste	34,737			(34,737)	-
4-43-760		Waste	3,000			(3,000)	-
4-43-761		Garbage Projects (incl. capital)	8,500			(8,500)	-
4-61-713		Incomplete Capital - Development	28,509			(28,509)	-
4-71-712	RB-ZA	Recreation Reserve - Zama	95,480	(95,480)			-
4-71-713	RB-FV	Recreation Reserve - Fort Vermilion	234,176	(151,394)			82,782
4-71-714	RB-LC	Recreation Reserve - La Crete	240,570	(210,520)			30,050
	RF-ZA	Recreation Facilities - Zama		-			-
	RF-FV	Recreation Facilities - Fort Vermilion	100,000	-	100,000		200,000
	RF-LC	Recreation Facilities - La Crete	100,000	(375,400)	290,000	(14,600)	-
4-72-712	RP	Recreation and Parks	330,629	(124,339)	50,000	(6,290)	250,000
4-72-711		Incomplete Capital - Recreation	425,580			(425,580)	-
4-97-760	GC	General Capital	3,380,161	(846,463)	124,509	1,511,005	4,169,213
		Subtotal - Capital Fund Reserves	19,670,687	(8,262,336)	3,137,817	(14,900)	14,531,268
		TOTAL RESERVES	27,261,055	(9,406,622)	3,282,326	(0)	21,136,759

Established reserves as per Council policies

Current Ranges		Change Max to	Annual Transfer Policy
Min	Max		
			Unused
500,000	1,000,000	5,000,000	50% Surplus
			\$1/m3 Crushed
200,000	500,000		Unspent annual
		80,000	20,000

300,000	1,000,000	500,000	200,000
500,000	1,000,000	2,000,000	250,000
1,000,000	5,000,000		500,000
	100,000		
	100,000		
	100,000		
500,000	1,000,000	2,000,000	250,000
500,000	1,500,000	5,000,000	
100,000	250,000		50,000
500,000	1,000,000	5,000,000	50% Surplus

Grants to Not-for-Profit Organizations

MACKENZIE COUNTY

Summary of 2016 Grants to Other Organizations (NPOs)

Orginazation	2016 Budget	2016 Request	2015	2014	2013
Mackenzie County Library Board	228,000	228,000	228,000	226,026	226,026
Recreation Boards	1,108,539	1,201,749	1,105,901	983,215	915,582
FCSS	373,353	406,514	293,341	293,341	293,341
Agriculture	133,000	133,000	150,000	85,500	
Other	405,500	1,015,507	402,500	391,500	391,500
	2,248,392	2,984,770	2,179,742	1,979,582	1,826,449

Specification of requests by location:

Location	FCSS	Other Grants	Recreation Boards	Agriculture	Mackenzie County Library	Total
3 Recreation Boards - Capital			168,847			168,847
Fort Vermillion	149,202	47,000	320,369			516,571
La Crete	215,210	210,000	480,646			905,856
Zama	8,941	8,000	138,677			155,618
High Level		35,000				35,000
Rocky Lane		26,000				26,000
Rainbow Lake						0
Library					228,000	228,000
Other (Regional)		76,000		133,000		209,000
Cemeteries		3,500				3,500
Tourism						0
Total 2016 Budget	373,353	405,500	1,108,539	133,000	228,000	2,248,392

Library Boards

Mackenzie Library Board

	2016 Budget	change	2016 Request	change	2015	change	2014	change	2013	change
Mackenzie Library Board	212,500	0.00%	212,500	0.00%	212,500	0.94%	210,526	0.15%	210,216	22.97%
Town of High level Cost Sharing*	15,500	0.00%	15,500	0.00%	15,500	0.00%	15,500	-1.96%	15,810	0.00%
Total	228,000	0.00%	228,000	0.00%	228,000	0.87%	226,026	0.00%	226,026	0.00%

Population	10,927	10,925	10,927	10,927
\$ per capita	\$20.87	\$20.87	\$20.69	\$20.69

Mackenzie County
Recreation Boards

		2016 Budget	2016 Requests	2015	2014	2013
FV Recreation Society	Capital - see specification	60,000	50,000	129,500	53,500	64,862
	Operating - Board & Facilities	185,850	241,300	185,850	172,083	149,638
	Total requested	245,850	291,300	315,350	225,583	214,500
	<i>Paid by County:</i>					
	Operating - utilities	116,527	116,527	110,978	114,064	109,470
	Operating - insurance	17,992	17,992	17,555	17,794	16,030
	Total requested + paid by County	380,369	425,819	443,883	357,442	339,999

LC Recreation Society	Capital - see specification	78,847	126,607	82,030	220,000	86,000
	Operating - Board & Facilities	298,600	298,600	242,585	224,616	195,318
	Total requested	377,447	425,207	324,615	444,616	281,318
	<i>Paid by County:</i>					
	Operating - utilities	144,416	144,416	125,000	136,924	106,360
	Operating - insurance	37,630	37,630	38,319	37,257	35,999
	Total requested + paid by County	559,493	607,253	487,934	618,797	423,677

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	30,000	30,000	78,200	43,500	31,000
	Operating - Board & Facilities	118,880	118,880	118,880	118,880	103,374
	Total requested	148,880	148,880	197,080	162,380	134,374
	<i>Paid by County:</i>					
	Operating - Utilities	13,907	13,907	8,975	11,150	11,292
	Operating - Insurance	5,890	5,890	5,885	5,832	6,240
	Total requested + paid by County	168,677	168,677	211,940	179,362	151,906

Summary	2016 Budget	2016 Requests	2015 Budget	2014 Budget	2,013
Total capital (County's portion)	168,847	206,607	289,730	198,780	181,862
Total operating	603,330	658,780	547,315	515,579	448,330
Total capital + operating	772,177	865,387	837,045	714,359	630,192
County-paid utilities & insurance	336,362	336,362	306,713	323,021	285,390
Grand total	1,108,539	1,201,749	1,143,758	1,037,380	915,582

Specification of Capital Grant Requests for 2016 (includes non-TCA items)	2016 Requests	Cost Allocation - Approved			Notes
		Rec. Board cost share	County cost share	Total	
Fort Vermilion Recreation Society:					
Rodeo Grounds	20,000	20,000	20,000	40,000	
Covered Gazebo for Splash Park	10,000		10,000	10,000	
Playground Equipment	10,000		10,000	10,000	
Curling Rink Renovations	10,000		20,000	20,000	
Subtotal - Fort Vermilion Recreation Society	50,000	20,000	60,000	80,000	
La Crete Recreation Society:					
Bluehills rink	30,000		30,000	30,000	Replace boards & repair shack
Outdoor lights (front arena & players' entrance)	5,200		5,200	5,200	8 new lights out front of arena & players' entrance
Upgrade counters & cupboards in minor hockey kitchen	4,800		4,800	4,800	
Bowling Alley repairs & upgrade	20,147		20,147	20,147	Replace ball catchers & cupboards; sand bowling lanes
2 NHL nets	2,700		2,700	2,700	
Wheel chair lift for hall	47,760			-	Requests received to make upstairs hall wheelchair accessible
Wind mesh for Blumenort tennis courts	3,500		3,500	3,500	
Painting pickleball courts	1,500		1,500	1,500	
Outdoor Storage Facility (uninsulated)	11,000		11,000	11,000	Uninsulated extension for Zamboni service & storage behind arena
Subtotal - La Crete Recreation Society	126,607	-	78,847	78,847	
Zama Recreation Society:					
Water Line to Outdoor Rink Shack	30,000		30,000	30,000	Install on-demand hot water tank to be used for flooding
Subtotal - Zama Recreation Society	30,000	-	30,000	30,000	
Total - Recreation Societies	206,607	20,000	168,847	188,847	

Mackenzie County

Schedule of Recurring Grants - FCSS

	2016 Budget		2016 Requests		2015 Budget		2014		2013	
		change		change		change		change		change
Fort Vermillion FCSS	149,202	-27%	204,600	62%	126,019	7%	117,227	0%	117,227	0%
La Crete FCSS	215,210	10%	194,889	7%	181,770	7%	169,089	0%	169,089	0%
Zama FCSS	8,941	27%	7,025	-7%	7,552	7%	7,025	0%	7,025	0%
Total FCSS Funding Requested:	373,353	-8%	406,514	29%	315,341	7%	293,341	0%	293,341	0%
Provincial FCSS Funding (80%)	298,682	0%	298,682	18%	252,273	7%	234,673	0%	234,673	0%
Municipal Share (20%)	74,671	0%	74,671	18%	63,068	7%	58,668	0%	58,668	0%
Provincial + Municipal funding available:	373,353	0%	373,353	18%	315,341	7%	293,341	0%	293,341	0%
Requested over funding available:	0		33,161		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	2016 Budget	2016 Requests	2015
FV Agricultural Society - Heritage Centre	Operating	25,000	36,000	25,000
FV Area Board of Trade	Operating	12,000	23,500	12,000
FV Royal Canadian Legion, Branch 243	Operating	6,000	6,000	6,000
FV Seniors' Club	Operating	4,000	4,000	4,000
FV Friends of the Old Bay House Society	Capital	-	30,550	-
LC Area Chamber of Commerce	Operating	23,000	25,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	10,000	23,025	10,000
	Operating	35,000	75,000	35,000
	Operating	30,000	38,000	30,000
LC Community Equine Centre	Operating	100,000	250,000	
LC Ferry Campground Society	Capital	-	25,000	-
LC Field of Dreams Stampede Committee (Rodeo)	Capital	-	80,000	-
LC Meals for Seniors	Operating	4,000	6,000	4,000
LC Seniors Inn (drop-in centre)	Operating	3,000	3,000	3,000
LC Walking Trails - in TCA budget	Operating	-		10,000
LC Peace Country Gleaners Society	Capital	-	40,000	
LC Polar Cats	Operating	5,000	10,000	5,000
HL Rural Community Hall	Operating	10,000	10,000	10,000
	Capital	10,000	10,000	7,000
HL Agricultural Society	Capital	10,000	10,000	
Watt Mountain Wanderers	Operating	5,000	15,000	10,000

Organization	Operating or Capital	2016 Budget	2016 Requests	2015
Northern Lights Regional Humane Society	Operating	-	10,000	
Rocky Lane Agricultural Society	Capital	12,000	12,000	14,000
	Operating	14,000	14,000	14,000
Eagles Nest Bible Camp (SCA Int'l)	Capital	-	12,500	-
ZA Chamber of Commerce	Operating	8,000	8,000	8,000
Brighter Futures Society	Capital	-	11,619	
	Capital	-	5,113	
	Capital	-	1,700	
Mara	Operating	50,000	50,000	50,000
		15,000	15,000	
Frontier Veterinary Services	Operating	66,000	66,000	100,000
Farm Women's Conference/Farm Safety	Operating	2,000	2,000	
REDI	Operating	20,000	28,000	28,000
Mackenzie Tourism (DMO)	Operating	15,000	15,000	15,000
Mackenzie Golf	Project	1,000	1,000	1,000
High School Bursaries	Operating	25,000	25,000	25,000
Miscellaneous		15,000	15,000	15,000
Cemeteries	Operating	3,500	3,500	3,500
Total		538,500	1,015,507	552,500

Mackenzie County
Cemeteries

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