



Mackenzie County

BUDGET COUNCIL MEETING AGENDA

NOVEMBER 22, 2016

10:00 A.M.

COUNCIL CHAMBERS
FORT VERMILION, AB

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Tuesday, November 22, 2016
10:00 a.m.**

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

AGENDA

Page

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

- | | | | | |
|--|-----|----|---|---|
| FINANCE: | 12. | a) | Draft 2017 Operating & Capital Budget | 5 |
| | | b) | | |
| OPERATIONS: | 13. | a) | None | |
| PLANNING &
DEVELOPMENT: | 14. | a) | None | |
| UTILITIES: | 15. | a) | None | |
| INFORMATION /
CORRESPONDENCE: | 16. | a) | None | |
| IN CAMERA
SESSION: | 17. | a) | Legal | |
| | | b) | Labour | |
| | | c) | Land | |
| NOTICE OF MOTION: | 18. | | Notices of Motion | |
| NEXT MEETING
DATES: | 19. | a) | Regular Council Meeting
November 23, 2016
10:00 a.m.
Fort Vermilion Council Chambers | |
| ADJOURNMENT: | 20. | a) | Adjournment | |



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 22, 2016
Presented By:	Peng Tian, Director of Finance
Title:	Draft 2017 Operating & Capital Budget

BACKGROUND / PROPOSAL:

A copy of the draft 2017 Operating & Capital Budget is attached.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION:

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

For review and discussion.

Author: C. Gabriel Reviewed by: _____ CAO: _____

2017 Operating & Capital Budget

November 22, 2016 – Budget Council Meeting

Contents:

1. 2017 Draft Operating Budget
 - Operating Budget
 - Non-TCA
2. Cash Flow Requirement
3. 2016 Carry Forward Projects
 - TCA
 - Non-TCA
4. 2017 Capital Project
 - TCA
5. Municipal Reserves
6. 2017 Municipal Taxes

2017 Draft Operating Budget

REVIEW OF STATEMENT OF OPERATIONS:

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

Significant Budget Changes

Revenue

Taxation

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

Water Sales

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

Penalties on Taxes

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

Provincial Grants

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

Expenses

Wages and Salaries

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

WCB

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

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

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

Professional Fees

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

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

Enhanced Policing Fee

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

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

Repairs & Maintenance – Bridges

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

Repairs & Maintenance – Building

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

Rental - Vehicle and Equipment

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

Dust Control

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

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

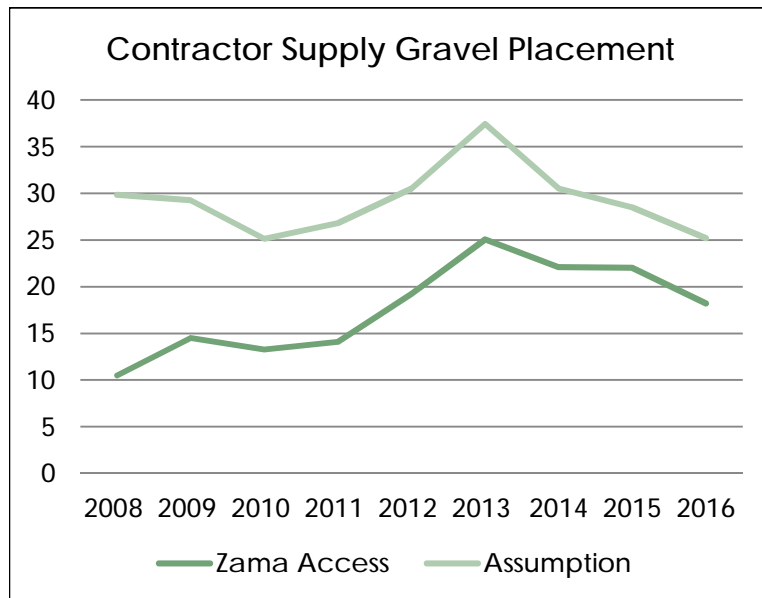
Year	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
Cost	\$458,750	\$698,227	\$568,170	\$596,329	\$780,000

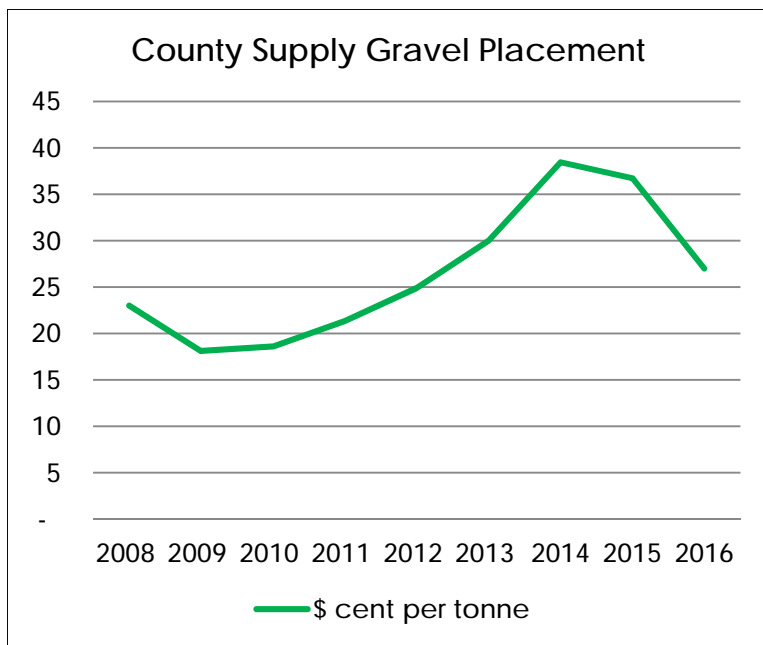
Gravel

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

Regravelling cost per tonne has decreased significantly since 2014, as can be seen in the graph below. 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. In 2016, re-gravelling cost continued to decrease slightly.

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





Grants to Local governments

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

Grants to Other Organizations

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

Tax Cancellation/Write-Off

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

Depreciation

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

2017 Operating Budget Changes after Council Meeting on November 1, 2016

Revenue

Account	Budget	Change	Revised Budget	Description
100-Taxation	25,463,488	-1,000,000	24,463,488	As per Council
421-Sale of water - metered	3,050,954	39,100	3,090,054	increase in estimated consumption
422-Sale of water - bulk	916,907	6,468	923,375	increase in estimated consumption
525-Subdivision fees	85,000	-50,000	35,000	Request from Planning Department
630-Proceeds of sold TCA asset	0	137,500	137,500	2017 TCA disposal
840-Provincial grants (operating)	1,212,914	1,300	1,214,214	Increase in MSI Operating Grants
Total	30,729,263	-865,632	29,863,631	

Expense

Account	Budget	Change	Revised Budget	Description
215-Freight	115,490	5,775	121,265	Carbon Tax
521-Fuel and oil	988,875	49,444	1,038,319	Carbon Tax
543-Natural gas	92,226	4,611	96,837	Carbon Tax
544-Electrical power	674,485	33,724	708,209	Carbon Tax
263-Rental - vehicle and equipment	73,950	952	74,902	Request from Planning Department
236-Enhanced policing fee	225,390	75,130	300,520	As per Council
993-NBV value of disposed TCA	0	173,175	173,175	2017 TCA disposal
110-Wages and salaries	7,405,859	-88,068	7,317,791	New agreement
132-Benefits	1,586,441	-35,153	1,551,288	New agreement
136-WCB contributions	58,075	-713	57,362	New agreement
150-Isolation cost	72,000	14,400	86,400	New agreement
Additional Requested Changes:				
Repair & maintenance - structural	1,687,610	318,349	2,005,959	Shoulder pull and road rehabilitation
Total	12,980,401	551,626	13,532,027	

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	33,656,228	33,782,194	24,463,488	(9,318,706)	-27.58%
990-Over/under tax collections	(113,435)	137,336	-	(32,642)	-	32,642	-100.00%
124-Frontage	354,997	197,246	122,436	171,497	117,163	(54,334)	-31.68%
Less:						-	
747-School requisition	6,306,111	6,635,781	5,130,643	6,836,582	-	(6,836,582)	-100.00%
750-Lodge requisition	490,719	788,108	852,083	852,083	-	(852,083)	-100.00%
Net property taxes	<u>27,163,414</u>	<u>27,747,867</u>	<u>27,795,937</u>	<u>26,265,026</u>	<u>24,580,651</u>	<u>(1,684,375)</u>	
261-Ice Bridge		95,530	139,640	-	140,000	140,000	
420-Sales of goods and services	732,370	693,521	440,259	590,395	614,685	24,290	4.11%
421-Sale of water - metered	2,715,197	3,006,884	2,493,097	3,093,285	3,090,054	(3,231)	-0.10%
422-Sale of water - bulk	870,425	918,721	769,694	910,536	923,375	12,839	1.41%
424-Sale of land	45,956	1	52,900	-	-	-	
510-Penalties on taxes	444,838	1,057,962	1,521,177	1,288,413	1,390,000	101,587	7.88%
511-Penalties of AR and utilities	49,657	61,483	45,770	48,000	45,000	(3,000)	-6.25%
520-Licenses and permits	49,296	49,879	40,456	36,000	34,000	(2,000)	-5.56%
521-Offsite levy	112,359	47,870	-	-	-	-	
522-Municipal reserve revenue	60,132	92,428	81,789	50,000	30,000	(20,000)	-40.00%
526-Safety code permits	369,776	342,366	233,046	325,000	225,000	(100,000)	-30.77%
525-Subdivision fees	55,162	55,157	117,927	35,000	35,000	-	0.00%
530-Fines	38,974	78,310	33,674	39,000	50,000	11,000	28.21%
531-Safety code fees	13,952	13,777	8,943	13,000	9,000	(4,000)	-30.77%
550-Interest revenue	533,261	548,519	385,019	360,000	350,000	(10,000)	-2.78%
551-Market value changes	(110,574)	47,649	99,911	-	-	-	
560-Rental and lease revenue	124,928	140,117	105,990	80,455	108,741	28,286	35.16%
570-Insurance proceeds	25,603	329,409	36,663	-	-	-	
592-Well drilling revenue	103,826	11,114	34,848	20,000	15,000	(5,000)	-25.00%
597-Other revenue	165,028	206,704	68,865	143,500	9,000	(134,500)	-93.73%
598-Community aggregate levy	92,623	101,272	-	70,000	80,000	10,000	14.29%
630-Sale of non-TCA equipment	76,982	8,061	-	-	-	-	
790-Tradeshaw Revenues	25,016	25,580	35,404	26,500	25,600	(900)	-3.40%
840-Provincial grants	1,867,856	1,501,319	1,014,920	1,302,914	1,214,214	(88,700)	-6.81%
890-Gain (Loss) Penny Rounding	-	1	-	-	-	-	
990-Over/under tax collections		137,336	-	(32,642)	-	32,642	-100.00%
TOTAL REVENUE	<u>35,626,056</u>	<u>37,223,538</u>	<u>35,555,931</u>	<u>34,664,382</u>	<u>32,969,320</u>	<u>(1,695,062)</u>	
OPERATING EXPENSES							
110-Wages and salaries	5,810,098	6,354,972	5,502,594	7,168,699	7,317,791	149,092	2.08%
132-Benefits	1,107,369	1,255,906	1,095,500	1,514,850	1,551,288	36,438	2.41%
136-WCB contributions	39,501	40,548	25,674	51,743	57,362	5,619	10.86%
142-Recruiting	10,306	12,848	16,839	20,000	15,000	(5,000)	-25.00%
150-Isolation cost	66,438	66,992	61,000	72,000	86,400	14,400	20.00%
151-Honoraria	571,863	478,774	460,876	648,900	653,600	4,700	0.72%
211-Travel and subsistence	288,543	265,577	237,242	405,635	393,754	(11,881)	-2.93%
212-Promotional expense	100,672	77,984	47,430	82,500	82,500	-	0.00%
214-Memberships & conference fees	99,553	107,458	62,064	143,321	152,636	9,315	6.50%
215-Freight	117,871	107,164	64,275	141,460	121,266	(20,194)	-14.28%
216-Postage	52,064	44,344	36,607	43,150	43,150	-	0.00%
217-Telephone	128,213	124,467	85,770	123,640	120,000	(3,640)	-2.94%
221-Advertising	43,806	36,407	23,840	63,220	56,270	(6,950)	-10.99%
223-Subscriptions and publications	7,254	6,879	5,306	12,738	11,984	(754)	-5.92%
231-Audit fee	116,650	75,950	58,800	76,000	81,800	5,800	7.63%
232-Legal fee	50,814	68,527	73,408	60,500	70,000	9,500	15.70%
233-Engineering consulting	122,247	240,054	34,513	166,000	133,228	(32,772)	-19.74%
235-Professional fee	1,535,390	1,669,025	1,191,981	1,846,795	1,749,054	(97,741)	-5.29%
236-Enhanced policing fee	265,408	153,400	77,075	297,200	300,520	3,320	1.12%
239-Training and education	157,583	96,483	82,953	163,329	169,439	6,110	3.74%
242-Computer programming	78,337	78,633	66,552	108,681	106,450	(2,231)	-2.05%
251-Repair & maintenance - bridges	26,536	205,079	9,526	602,000	590,500	(11,500)	-1.91%
252-Repair & maintenance - buildings	150,824	151,351	81,608	195,820	170,700	(25,120)	-12.83%
253-Repair & maintenance - equipment	339,438	421,487	262,067	414,800	377,850	(36,950)	-8.91%
255-Repair & maintenance - vehicles	79,638	64,432	55,799	81,900	87,940	6,040	7.37%
258-Contract graders	144,000	104,461	73,282	150,840	155,840	5,000	3.31%
259-Repair & maintenance - structural	1,636,879	1,596,984	837,591	1,543,193	1,687,610	144,417	9.36%
261-Ice bridge construction	79,564	77,703	90,632	120,000	120,000	-	0.00%
262-Rental - building and land	30,085	29,340	37,847	29,812	35,050	5,238	17.57%

Mackenzie County
2017 Operating Budget

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	\$ Variance Budget	% Budget
263-Rental - vehicle and equipment	56,286	56,772	46,528	81,695	74,902	(6,793)	-8.32%
266-Communications	93,611	97,813	57,114	117,638	109,912	(7,726)	-6.57%
271-Licenses and permits	4,118	1,290	1,993	8,568	9,518	950	11.09%
272-Damage claims	285	-	1,000	5,000	5,000	-	0.00%
274-Insurance	279,950	313,113	-	298,960	322,770	23,810	7.96%
342-Assessor fees	260,117	264,623	195,934	263,000	263,000	-	0.00%
290-Election cost	-	-	3,055	5,000	15,000	10,000	200.00%
511-Goods and supplies	786,446	861,049	609,725	935,116	893,359	(41,757)	-4.47%
521-Fuel and oil	920,643	740,478	686,203	1,017,070	1,038,320	21,250	2.09%
531-Chemicals and salt	204,158	268,568	185,558	328,700	328,200	(500)	-0.15%
532-Dust control	698,227	568,170	667,977	728,405	660,000	(68,405)	-9.39%
533-Grader blades	123,534	149,959	146,604	137,500	139,000	1,500	1.09%
534-Gravel (apply; supply and apply)	2,767,176	1,612,430	1,220,815	1,617,378	3,430,091	1,812,713	112.08%
535-Gravel reclamation cost	132,375	29,792	-	-	-	-	-
543-Natural gas	132,863	87,910	31,270	113,877	96,838	(17,039)	-14.96%
544-Electrical power	597,395	689,859	277,841	679,037	708,208	29,171	4.30%
710-Grants to local governments	1,711,647	1,927,281	1,514,914	1,805,000	2,229,900	424,900	23.54%
735-Grants to other organizations	2,020,465	2,068,118	1,819,962	2,088,245	2,334,269	246,024	11.78%
810-Interest and service charges	39,831	29,535	10,393	27,000	15,000	(12,000)	-44.44%
831-Interest - long term debt	687,927	614,288	7,114	562,323	505,190	(57,133)	-10.16%
921-Bad debt expense	2,696	4,324	114	3,800	4,100	300	7.89%
922-Tax cancellation/write-off	1,402,310	1,190,753	4,049	1,502,106	1,256,541	(245,565)	-16.35%
970-Other expenses	-	2,260	-	-	-	-	-
992-Cost of land sold	19,557	-	-	-	-	-	-
993-NBV value of disposed TCA	771,676	834,784	-	880,169	173,176	(706,993)	-80.32%
994-Change in inventory	(779,765)	216,403	-	580,324	429,265	(151,059)	-26.03%
995-Depreciation of TCA	8,252,150	8,922,961	-	9,169,166	9,507,478	338,312	3.69%
TOTAL	34,442,622	35,132,956	18,232,586	39,303,803	41,048,019	1,744,216	
Non-TCA projects	379,279	1,092,265	589,828	1,956,333	-	(1,956,333)	-93.42%
TOTAL EXPENSES	34,821,901	36,225,222	18,822,412	41,260,136	41,048,019	(212,117)	
EXCESS (DEFICIENCY)	804,155	998,316	16,733,519	(6,595,754)	(8,078,699)	(1,482,945)	
OTHER							
840-Provincial transfers for capital	8,481,362	5,102,465	3,994,110	12,651,732	-	(12,651,732)	-100.00%
575-Contributed TCA	1,401,131	718,363	-	323,020	-	(323,020)	-100.00%
597-Other capital revenue	-	14,787	135,647	610,621	-	(610,621)	-100.00%
630-Proceeds of sold TCA asset	553,000	528,614	11,157	492,932	87,500	(405,432)	-82.25%
	10,435,493	6,364,229	4,140,914	14,078,305	87,500	(13,990,805)	
EXCESS (DEFICIENCY) - PS MODEL	11,239,648	7,362,545	20,874,433	7,482,551	(7,991,199)	(15,473,750)	
CONVERT TO LG INCOME STATEMENT							
Remove non-cash transactions							
993-NBV value of disposed TCA	771,676	834,784	-	880,169	173,176	(706,993)	-80.32%
994-Change in inventory	(779,765)	216,403	-	580,324	429,265	(151,059)	-26.03%
995-Amortization of TCA	8,252,150	8,922,961	-	9,169,166	9,507,478	338,312	3.69%
Remove TCA revenues	-	-	-	-	-	-	-
Total of OTHER per above	(10,435,493)	6,364,228	4,140,914	(14,078,305)	(87,500)	13,990,805	-99.38%
Add LTD principle paid	-	-	-	-	-	-	-
832-Principle Payments	2,090,929	1,669,369	203,702	1,578,512	1,575,519	(2,993)	-0.19%
LG model TF to/from reserves	-	-	-	-	-	-	-
920-Contribution from Capital Reserve	(3,832)	-	-	-	-	-	-
930-Contributions from Operating Reserve	(1,605,110)	(\$370,205)	-	(1,581,254)	(1,500,000)	81,254	-5.14%
940-Contribution from Capital Reserve	(7,764)	515,309	-	(322,326)	-	322,326	-100.00%
762-Contribution to Capital	2,112,492	\$3,459,941	-	871,748	-	(871,748)	-100.00%
763-Contribution to Capital Reserves	3,678,692	3,716,473	-	3,240,267	-	(3,240,267)	-100.00%
764-Contribution to Operating Reserves	2,732,808	2,529,390	-	246,958	-	(246,958)	-100.00%
EXCESS (DEFICIENCY) - LG MODEL	50,000	50,000	16,529,817	-	1,955,700	1,955,700	

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	33,778,664	33,921,049	24,580,651	(9,340,398)	-27.54%
School requisitions	6,306,111	6,635,781	5,130,643	6,836,582	-	(6,836,582)	-100.00%
Lodge requisitions	490,719	788,108	852,083	852,083	-	(852,083)	-100.00%
Net property taxes	27,163,414	27,885,203	27,795,938	26,232,384	24,580,651	(1,651,733)	
User fees and sales of goods	4,317,992	4,619,126	3,703,050	4,594,216	4,628,114	33,898	0.74%
Government transfers	1,867,856	1,501,319	1,014,920	1,302,914	1,214,214	(88,700)	-6.81%
Investment income (operating)	422,686	500,870	484,930	360,000	350,000	(10,000)	-2.78%
Penalties and costs on taxes	444,838	1,057,962	1,521,177	1,288,413	1,390,000	101,587	7.88%
Licenses, permits and fines	527,160	539,489	434,046	448,000	353,000	(95,000)	-21.21%
Rentals	124,928	140,117	105,990	80,455	108,741	28,286	35.16%
Insurance proceeds	25,603	329,409	36,663	-	-	-	
Development levies	112,359	47,870	-	-	-	-	
Municipal reserve revenue	60,132	92,428	81,789	50,000	30,000	(20,000)	-40.00%
Sale of non-TCA equipment	76,982	8,061	-	-	-	-	
Other	482,106	501,684	377,428	308,000	314,600	6,600	2.14%
Total operating revenues	35,626,056	37,223,538	35,555,931	34,664,382	32,969,320	(1,695,062)	
OPERATIONAL EXPENSES							
Legislative	616,185	543,500	516,331	796,640	795,989	(651)	-0.08%
Administration	4,502,402	4,955,429	2,758,633	5,684,653	5,631,024	(53,629)	-0.94%
Grants to other governments	1,711,647	1,927,281	1,514,914	1,805,000	2,229,900	424,900	23.54%
Protective services	1,608,343	1,406,990	842,857	1,864,996	1,867,809	2,813	0.15%
Transportation	16,084,363	16,128,251	6,837,169	18,428,976	19,360,123	931,147	5.05%
Water, sewer, solid waste disposal	4,846,137	4,793,168	1,917,910	4,955,238	5,095,083	139,845	2.82%
Public health and welfare (FCSS)	693,797	639,256	761,213	789,053	793,400	4,347	0.55%
Planning, development	1,054,417	1,072,553	823,760	1,327,352	1,186,892	(140,460)	-10.58%
Agriculture and Veterinary	1,315,747	1,397,583	870,455	1,343,446	1,557,690	214,244	15.95%
Recreation and culture	2,009,584	2,268,946	1,389,342	2,308,449	2,530,109	221,660	9.60%
Non-TCA projects	379,279	1,092,265	589,828	1,956,333	-	(1,956,333)	-100.00%
Total operating expenses	34,821,901	36,225,222	18,822,412	41,260,136	41,048,019	(212,117)	
Excess (deficiency) before other	804,155	998,316	16,733,519	(6,595,754)	(8,078,699)	(1,482,945)	
CAPITAL REVENUES							
Government transfers for capital	8,481,362	5,102,465	3,994,110	12,651,732	-	(12,651,732)	-100.00%
Other revenue for capital	1,401,131	733,150	135,647	933,641	-	(933,641)	-100.00%
Proceeds from sale of TCA assets	553,000	528,614	11,157	492,932	87,500	(405,432)	-82.25%
	10,435,493	6,364,229	4,140,914	14,078,305	87,500	(13,990,805)	
EXCESS (DEFICIENCY) - PSAB Model	11,239,648	7,362,545	20,874,433	7,482,551	(7,991,199)	(15,473,750)	
Convert to local government model							
Remove non-cash transactions	8,244,062	9,541,342	-	10,629,659	10,109,919	(519,740)	-4.89%
Remove revenue for capital projects	(10,435,493)	(6,364,229)	(4,140,914)	(14,078,305)	(87,500)	13,990,805	-99.38%
Long term debt principle	2,090,929	1,669,369	203,702	1,578,512	1,575,519	(2,993)	-0.19%
Transfers to/from reserves	6,907,287	8,820,289	-	2,455,393	(1,500,000)	(3,955,393)	-161.09%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	16,529,817	-	1,955,700	1,955,700	

MACKENZIE COUNTY
 Non-TCA Projects 2017
 (1 - Maintain service, 2 - Maintain but can wait 1 year, 3 -
 Increase service, 4 - Political)

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
Administration Department											
Phase 3- Security & Access control	21,000							21,000	GOR		
Information Technology Budget	51,400							51,400	GOR		
Internet Security	10,000							10,000	GOR		
Removal of MARA Admin Building	80,000										
Skype for Business	7,000							7,000	GOR		
<i>Total department 12</i>	169,400	-	-	-	-	-	-	89,400		-	
Transportation Department											
ZA - Dust Control Oil	97,610							97,610	GOR		
LC - Goertzen's Sub Division Oil	140,000										
HL South Road Oil Dust Control	105,000										
LC- Lakeside Estates-Oil Dust Control	22,000										
LC - Blumenort Road West Oil Dust Control	60,000										
<i>Total department 32</i>	424,610	-	-	-	-	-	-	97,610		-	
Water Treatment & Distribution Department											
FV/HL Rural Comprehensive Water Study	20,000							20,000	GOR		
<i>Total department 41</i>	20,000	-	-	-	-	-	-	20,000		-	
Solid Waste Disposal											
Rocky Lane WTS Survey	10,000	10,000						10,000	GOR		
<i>Total department 43</i>	10,000	10,000	-	-	-	-	-	10,000		-	-
Planning & Development Department											
Natural Disaster Mitigation Program	50,000	50,000						50,000	GOR		
<i>Total department 61</i>	50,000	50,000	-	-	-	-	-	50,000		-	
Parks & Playgrounds Department											
Picnic Tables & Fire Pits	10,000							10,000	GOR		
LC - Shelters	4,500										
<i>Total department 72</i>	14,500	-	-	-	-	-	-	10,000		-	
TOTAL 2017 Non-Capital Projects	688,510	60,000	-	-	-	-	-	277,010		-	-

Cash Flow Requirement

Cash Flow Requirement:

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

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

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

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

Mackenzie County
2017 BUDGET - Cash Requirement

	2016 Budget	% change	2017 Budget	
Operating Cash Requirements:				
Operating Cost (excluding non-cash items and capital debt interest expense)	28,032,518	9%	30,432,910	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	1,569,288	-56%	688,510	
Non-TCA - Operating Costs (CF Non-TCA Projects List)				CF
Less: Other Operating Revenue (excluding municipal tax levy)	(8,570,853)	-1%	(8,505,832)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(799,438)	-14%	(688,510)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(637,794)		(1,500,000)	(1) Gravel
Tax levy for operations	19,593,721		20,427,078	
Capital Cash Requirements:				
Capital costs - New	5,334,743	372%	25,164,159	
Capital costs -CF	20,605,369		38,691,564	
Capital debt interest	562,323	-10%	505,190	Schedule E
Capital debt principal	1,578,512	0%	1,575,520	Schedule E
Less:				
Capital revenue - grants	(12,635,212)	-73%	(3,385,416)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(673,020)	-100%		
Proceeds on disposal of assets	(492,932)	-72%	(137,500)	Schedule D
Insurance Proceeds	(114,475)	-100%		
Proceeds from new debentures	(3,000,000)	-100%		Schedule E
Contribution from prior year accumulated surplus	(8,152,725)	-100%		(2)
Tax levy for capital	3,012,583	1972%	62,413,517	
Minimum Tax Levy	22,606,304	266%	82,840,595	
Municipal Tax Revenue	(26,093,529)		(24,463,488)	
Deficit/(Surplus)	(3,487,225)		58,377,107	
Future Financial Plans:				
Contributions to Reserves as per Policies	3,487,225		2,951,712	Schedule C
Contributions to Reserves				
Tax levy for future financial plans	3,487,225	-15%	2,951,712	(3)
Total Tax Levy	26,093,529	229%	85,792,307	Note 1
Net budgeted cash draw on accumulated surplus accounts	(6,102,732)	-113%	763,202	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	27,261,055		21,158,323	
Restricted surplus (reserves), ending of year	21,158,323		21,921,525	
Total budgeted operating and capital costs (excluding non-cash items)	37,077,384		58,366,289	

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

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

6.00

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

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

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,959,513	595,923	3,456,561	1,184,824	854,836	276,131	338,653	9,666,441
Contracted and General Services	1,513,734	811,019	2,576,042	1,247,148	306,095	913,530	265,075	7,632,643
Materials & Supplies, Fuel & Oil, Chemicals & Salt	139,263	248,419	6,057,136	307,285	16,400	90,150	59,582	6,918,235
Utilities (Gas, Power)	120,403	25,200	276,465	379,048	-	-	3,930	805,046
Grants to local governments	2,224,900	5,000	-	-	-	-	-	2,229,900
Grants to other organizations	-	-	-	-	-	127,000	2,207,269	2,334,269
Capital debt interest	37,393	-	381,613	86,184	-	-	-	505,190
Net Book Value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
Amortization	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
Other	1,272,041	1,500	-	2,100	-	-	-	1,275,641
TOTAL OPERATING EXPENSES	8,656,913	1,867,809	19,360,123	5,095,083	1,186,892	1,557,690	3,323,509	41,048,019
Non-TCA projects	-	-	-	-	-	-	-	-
TOTAL EXPENSES	8,656,913	1,867,809	19,360,123	5,095,083	1,186,892	1,557,690	3,323,509	41,048,019

Less:

Non-cash items included in the above:

Estimated gravel inventory change at Year End 2014	-	-	429,265	-	-	-	-	429,265
Net Book Value of disposed TCA	39,429	6,922	117,306	5,519	-	-	4,000	173,176
Amortization	350,237	173,826	6,495,000	1,882,975	9,561	150,879	445,000	9,507,478
Capital debt interest	37,393	-	381,613	86,184	-	-	-	505,190
Total operational expenses excluding non-cash items and capital debt interest	8,229,854	1,687,061	11,936,939	3,120,405	1,177,331	1,406,811	2,874,509	30,432,910

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		633,478	633,478
Provincial Capital Grants - MSI (Capital)		2,751,938	2,751,938
Resource Road Program			-
Small Communities Grant			-
Provincial Grant - AB Water & Wastewater Program			-
Total Capital Revenues	-	3,385,416	3,385,416

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 Capital Revenues	-	1,214,214	1,214,214

Mackenzie County
2017 Budget

Schedule C

Contributions to Reserves as per established Policies

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

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 FOR F	27,004.78	19,551.34	10,000.00
1050	12	2012	2012 DODGE JOURNEY R/T FOR L	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						
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
3206	32	2004	JT7F042 Sweeper	166,500.00	62,166.69	30,000.00
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				649,655.38	263,175.04	137,500.00

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

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

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

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

3. Debt limit calculation

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

	2016 projected	2015
	\$	\$
Total debt limit, on December 31	51,996,573	55,835,307
Total debt (principal on loans and loan guarantees), on December 31	-14,657,291	-16,235,802
Amount by which debt limit exceeds 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

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

2016 Carry Forward Projects

2016 TCA CF 2017

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
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Administration Department

Signs with Flags for FV Office (CF)	-	18,060	18,060	Waiting for metal works to be completed	50%	CF	0	18,060
Payroll software	10,577	20,000	9,423	Fall 2016	0%	CF	0	9,423
FV - Phone System Upgrade	20,320	20,000	(320)	Completed	100%	Complete	0	0
High Level Office Security	32,153	10,000	(22,153)	Completed	100%	Complete	0	0
FV - Fireproof Storage Cabinet (Records)	-	8,000	8,000	Has been ordered	0%	Complete	0	0
LC - Library Building	108,976	107,970	(1,006)	Complete	100%	Complete	0	0
Zama Sprinkler System	-	24,725	24,725	Complete; payment to be made	100%	Complete	0	0
House Purchase	241,721	241,721	(0)		100%	Complete	0	0
Land Purchase (South of High Level)	-	13,000	13,000	Negotiating setbacks with province	0%	CF	0	13,000
LC Office - Installation of Generator	-	28,000	28,000	Project complete at beginning of August; payment?	100%	Complete	0	0
<i>Total department 12</i>	<i>413,747</i>	<i>491,476</i>	<i>77,729</i>				<i>-</i>	<i>40,483</i>

Fire Department

LC - Aerial Unit Upgrade	30	30,000	29,970	Truck received & modification have begun	30%	CF	0	29,970
FV - New tanker/pumper, with equipment (CF)	-	375,000	375,000	Truck received ; awaiting invoice processing	100%	Complete	0	0
<i>Total department 23</i>	<i>30</i>	<i>405,000</i>	<i>404,970</i>				<i>-</i>	<i>29,970</i>

Enforcement Department

Peace officer vehicle	25,940	80,000	54,060	Awaiting invoices	100%	Complete	0	0
<i>Total department 26</i>	<i>25,940</i>	<i>80,000</i>	<i>54,060</i>				<i>-</i>	<i>-</i>

Transportation Department

Heliport Road	449,981	285,000	(164,981)	Project complete; coding corrections to be processed	100%	Complete	0	0
AWD Graders (x3) LC, ZA, FV (2-16M, 1-14M)	891,948	1,416,000	524,052	Complete	100%	Complete	0	0

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
FV - 6" pump w/hoses	19,158	28,000	8,842	Completed	100%	Complete	0	0
FV- 43rd Ave, East of 50th Street	6,421	135,000	128,579	Project awarded to Knelsen; winter shut down	5%	CF	0	128,579
FV - 45 Ave Cul-de-sac, East of 52nd Street	50	140,000	139,950	Project awarded to Knelsen; winter shut down	5%	CF	0	139,950
FV - PW Pick up Truck	40,175	40,000	(175)	Completed	100%	Complete	0	0
Rocky Lane Store Road Reconstruction	92,323	400,000	307,677	Project complete; awaiting invoices to be processed	99%	Complete	0	0
FV - Sander	9,000	10,000	1,000	Complete	100%	Complete	0	0
New Road Infrastructure (CF)	216,439	268,564	52,125	Ongoing	50%	CF	300,000	52,125
FV - Skid Steer Broom	-	7,000	7,000	Ordered	20%	On order	0	0
FV - Snowplow blade	6,320	5,500	(820)	Complete; awaiting invoices	100%	Complete	0	0
LC - Packer/Roller	24,980	25,000	20	Complete	100%	Complete	0	0
LC - Sander/Spreader	11,066	10,000	(1,066)	Complete	100%	Complete	0	0
LC - Crew Cab 4x4 Trucks (x2)	79,873	80,000	127	Complete	100%	Complete	0	0
LC - Engineering & Design for 113 Street and 109 Ave (CF)	2,398	46,451	44,053	In planning stage	10%	CF	0	44,053
LC - 94th Ave Asphalt Overlay	123,756	870,000	746,244	Work to resume in 2017	15%	CF	0	746,244
LC - Lagoon Access Paving	-	25,000	25,000	Work to resume in 2018	0%	CF	0	25,000
LC - Dump Trailer	26,973	22,000	(4,973)	Complete	100%	Complete	0	0
High Level South Rebuild (CF)	-	50,000	50,000	Complete; awaiting invoices	100%	Complete	0	0
LC - Loader Scales	9,520	9,996	476	Complete	100%	Complete	0	0
Zama Access Pave (PH V) (CF)	-	6,000,000	6,000,000	On hold - No grant received	0%	CF	37,200,000	6,000,000
LC - Salt shed	246,336	300,000	53,664	Complete - waiting on last invoice	100%	Complete	0	0
ZA - Tractor	14,900	30,000	15,100	Complete	100%	Complete	0	0
BF 78103	109,717	120,000	10,283	Complete; HB payment?	90%	Complete	0	0
Snow Plow Truck Replacement	-	290,000	290,000	Ordered	0%	CF	0	290,000
Fire Damaged Toolcat Replacement	96,463	96,464	1	Complete	100%	Complete	0	0
LC - South-Shoulder pull and road rehabilitation(CF)	28,878	128,081	99,203	On Going; invoices to follow	80%	CF	0	99,203
Gravel Reserve (to secure gravel source) (CF)	5,159	119,101	113,942		0%	CF	0	113,942

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
FV - Sand and salt shelter (CF)	555	200,000	199,445	Construction planned for 2017	5%	CF	0	199,445
FV - Cold storage/Emergency generator building (CF)	200	147,250	147,050	Construction complete; awaiting invoices	99%	Complete	0	0
FV - North- Shoulder pull and road rehabilitation (CF)	293,312	461,661	168,349	Blumenort road & Foggy Tower road complete	50%	CF		
<i>Total department 32</i>	<i>2,805,900</i>	<i>11,766,068</i>	<i>8,960,168</i>				<i>37,500,000</i>	<i>7,838,541</i>

Airport Department

FV - Pole Tarp Storage Shed	-	45,000	45,000	Construction planned for 2017	15%	CF	0	45,000
<i>Total department 33</i>	<i>-</i>	<i>45,000</i>	<i>45,000</i>				<i>-</i>	<i>45,000</i>

Water Treatment & Distribution Department

LC - Paving Raw Water Truckfill Station	-	48,000	48,000	Project CF to 2017 due to weather	5%	CF	0	48,000
FV - 48th Ave Waterline Replacement(CF)	32,775	25,774	(7,001)	Complete.	100%	Complete	0	0
FV - Paving for Water Treatment Plant	12,800	250,000	237,200	Project CF to 2017 due to weather	5%	CF	0	237,200
FV - Hydrant Replacement (CF)	3,000	15,980	12,980	Complete.	100%	Complete	0	0
LA - Well number 4	32,485	150,000	117,515	AE obtained quotes, but coming in high due to drillers demand and winter rates. Waiting for summer rate estimates to compare.	3%	CF	0	117,515
ZA - Distribution pump house upgrades (CF & New)	-	838,944	838,944	Awaiting grant funding approval.	1%	CF	59,056	838,944
FV - Frozen Water Services Repairs (River Road) (CF)	92	196,214	196,122	Contractor completed 6 services this fall; more invoices to come in 2016	25%	CF	0	196,122
FV - Raw Water Truck fill (pressured and filtered) (CF)	23,459	28,400	4,941	Complete.	100%	Complete	0	0
LC - Raw Water Truckfill Upgrade	40,825	42,163	1,339	Complete	100%	Complete	0	0
LC - Waterline Bluehills	-	833,250	833,250		0%	CF	0	833,250
LA - Rural Potable Water Infrastructure (CF)	3,408,253	6,562,557	3,154,304	Rebar for floor slabs being worked in currently	45%	CF	0	3,154,304
Fort Vermilion Backwash Waste Dechlorination	49,020	50,000	980	Complete.	100%	Complete	0	0
FV 49th Avenue Water Re-servicing	-	250,000	250,000			CF	0	250,000
FV - 50th St - Water & sewer extension (CF)	-	330,000	330,000	Brought to Council on Oct 11/16. Further discussions taking place with property owners.	1%	CF	0	330,000
<i>Total department 41</i>	<i>3,602,709</i>	<i>9,621,282</i>	<i>6,018,573</i>				<i>59,056</i>	<i>6,005,335</i>

Sewer Disposal Department

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
LC Lagoon Upgrade (CF)	54,193	84,433	30,241	Complete	100%	Complete	0	0
Zama - Lift station upgrade (CF & New)	-	1,256,052	1,256,052	Awaiting grant funding approval.	1%	CF	1,082,508	1,256,052
LC - Main Lift Station Repair & Modification (CF)	50,100	51,100	1,000	Complete	100%	Complete	0	0
LC - Sanitary Sewermain Upgrades (CF)	883,595	893,813	10,218	Project complete with some minor deficiencies remaining.	95%	Complete	0	0
FV - River Road Lift Station Repair	5,051	10,000	4,949	Complete	100%	Complete	0	0
<i>Total department 42</i>	<i>992,938</i>	<i>2,295,398</i>	<i>1,302,460</i>				<i>1,082,508</i>	<i>1,256,052</i>

Solid Waste Disposal

Waste Bins 40 & 6 yd	39,178	40,000	822	Bins received	100%	Complete	0	0
ZA - WTS Fence	380	25,000	24,620	Old fence removed - Trees brushed - waiting ditching.	30%	CF	0	24,620
LC - Blue Hills - Build up ramp (CF)	-	3,590	3,590	Ground work to be completed	75%	CF	0	3,590
<i>Total department 43</i>	<i>39,558</i>	<i>68,590</i>	<i>29,032</i>				<i>-</i>	<i>28,210</i>

Planning & Development Department

New GIS Computer	9,009	9,000	(9)	New computer is provisioned and all S/W installed.	100%	Complete	0	0
<i>Total department 61</i>	<i>9,009</i>	<i>9,000</i>	<i>(9)</i>				<i>-</i>	<i>-</i>

Agricultural Services Department

HL - Rural Drainage - Phase II & Phase III (CF)	4,440	100,000	95,560	Negotiating with Dene Tha	0%	CF	0	95,560
LC - Buffalo Head/Steep Hill water mangement (Phase I) (CF)	55,382	1,721,800	1,666,418	Grant funding applied for, scope up work changed, updated plans will be received by September 30, 2016	10%	CF	0	1,666,418
<i>Total department 63</i>	<i>59,822</i>	<i>1,821,800</i>	<i>1,761,978</i>				<i>-</i>	<i>1,761,978</i>

Recreation Department

FV - Ball Diamonds CF	30,000	160,000	130,000	One old diamond has been taken down and working on the second diamond. In the middle of June the contractor starts with a completion date on August 15th. Both diamonds up and fencing complete, will be installing wheeping tile, shale seeding. Dugouts have been placed, grass is seeded and they are waiting for it to grow to be complete.	80%	CF	0	130,000
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Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
FV - Ventilations/fans installed	9,453	6,000	(3,453)	Difficuly receiving quotes. Current contractor CJ Contracting will be giving a quote and hope to have completed by next hocky season (OCT 2016). Will look into it, waiting on contractor quote (electrician) still. Installed/Complete	100%	Complete	0	0
FV - Skate Shack	-	30,000	30,000	The skate shack will be moved this summer up to the rodeo grounds. Thomas Simpson is in charge of this project. It is only about 10% complete with plans of being 100% by fall. Next meeting August 9th. Set a new meeting date for August 20th is the next meeting and i will be contacted with update. Reassessing their plans	10%	CF	0	30,000
LC - Capital (requests from Recreation Society) CF	-	15,000	15,000	Arena Main lghts - Completed 2015	100%	Complete	0	0
LC - Baseball Tractor/Gate for Arena	-	520	520	Completed in 2015	100%	Complete	0	0
Grounds Improvements (2014 - FV Walking Trail) (CF)	-	25,394	25,394	Ongoing	85%	CF	0	25,394
ZA - Old County office - window replacement CF	-	9,000	9,000	Summer plans, Contractor hires and windows ordered. Contractors didn't show this week, hopfully 2 weeks from now. Complete.	100%	Complete	0	0
ZA - Com. Hall: Back Storage Room/Loading dock step	1,000	2,000	1,000	Complete.	100%	Complete	0	0
ZA - Com. Hall: Table & Chair Trolleys (6)	-	6,000	6,000	Completed.	100%	Complete	0	0
ZA - Com. Hall: Storage room industrial floor covering	3,700	6,500	2,800	Flooring complete, have trim left, but may not install.	99%	CF	0	2,800
ZA - Com. Hall: Property Full landscaping	-	126,000	126,000	Just started, waiting on rental units to arrive. Started landscaping. Still work to be done, slowed down by weather. Need to add more sawed and grass seed to some areas.	70%	CF	0	126,000
ZA - Security Camera System	-	5,500	5,500	Waiting until facility is completed. Scoping out useful locations for cameras. Plan to start project in late summer to early fall. Greg will speak to Lisa, not sure if equipment is at the location. Asked for another quote. Security Camera Sytem have been installed, a few more touchups.	100%	Complete	0	0
ZA - Hall electrical upgrades	1,887	31,887	30,000	In contact with ATCO and another consultant. Plan to be completed by the end of September. (1st priority) Working on a few more finishing touches - some work with lighting still to happen. Waiting on other projects to be completed that involve electrical. Small portion left to do, waiting to hear back from REW and ATCO. Will be done by 2017	95%	CF	0	30,000
ZA - Shower facilities at campground	15,393	41,613	26,220	Complete.	100%	Complete	0	0
LC - Splash Park (CF)	-	255,000	255,000	Have money set aside for the Splash Park but no record of plans to start the building process.	0%	CF	0	255,000
FV - Skate Park (CF)	-	70,000	70,000	Completed aprox July 15th 2015	100%	Complete	0	0
FV - Rodeo Grounds	10,567	40,000	29,433	Currently purchased shoots and fencing for the grounds. Purchasing paneling for August event. Completed for this year.	80%	CF	10,000	29,433
FV - Covered Gazebo for Splash Park	9,500	10,000	500	In the process of building the base and hope to have the gazebo built by the end of the week and will submit invoice next week. Being used, inv - Competed	100%	Compete	0	0

Project Name	Costs in current year up to October 31, 2016	2016 Budget	Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
FV - Playground Equipment	2,850	10,000	7,150	Equipment was ordered and is to contact Jennifer as to the location of equipment. Then the next step is to deliver and set equipment up at the location. Equipment still at the county office, plans to be delivered to location around August 8th. One piece of equipment was placed, Ron was emailed for status on second piece of equipment. Equipment installed Completed. Waiting on invoicing.	100%	Complete	0	0
FV - Curling Rink Renovations	20,000	20,000	-	They have received the \$20,000 and an invoice was submitted. Held fundraiser and earned \$13,125 to go towards bathroom upgrades. Paid, reimbursed - Completed.	100%	Complete	0	0
LC - Bluehills Rink	42,600	42,600	-	In process, have awarded the tender. Sent request for decision to the Finance Committee to reallocate \$11,000 from LC-Storage Facility Project to this Project. Completed.	100%	Complete	0	0
LC - Outdoor lights (front arena & players' entrance)	2,600	3,600	1,000	Tender Packages have been sent out. Awarded. Completed waiting to be billed.	100%	Complete	0	0
LC - Upgrade counters & cupboards in minor hockey kitchen	4,800	4,800	-	Counters and cupboards in minor hocey kitched have been completed since the end of April. Completed	100%	Complete	0	0
LC - Bowling Alley repairs & upgrade	20,147	20,147	-	Company working on the project will arrive in one to two weeks. Completed.	100%	Complete	0	0
LC - 2 NHL nets	2,700	2,700	-	Received nets and have been place at location. Completed	100%	Complete	0	0
LC - Wind mesh for Blumenort tennis courts	3,500	3,500	-	Received wind mesh, needs to install at the location.	100%	Complete	0	0
LC - Painting pickleball courts	1,500	1,500	-	Completed.	100%	Complete	0	0
LA - Ice Chiller Replacement	335,302	435,592	100,290	Old parts have been removed, early July replacement parts will arrive. Completed. More Invoives to come.	100%	Complete	0	0
<i>Total department 71</i>	<i>517,499</i>	<i>1,384,853</i>	<i>867,354</i>				<i>10,000</i>	<i>628,627</i>

Parks & Playgrounds Department

FV - Hutch Lake Caretaker Site Development	17,926	15,000	(2,926)	Complete	100%	Complete	0	0
Dock Blocks Hutch Lake & Wadlin Lake (CF)	49,000	49,000	(0)	Complete	100%	Complete	0	0
D.A. Thomas Park - Shelter Repair	5,770	6,000	230	Complete	100%	Complete	0	0
Machesis Lake - Horse camp - road (CF)	10,870	23,562	12,692	Ongoing	80%	CF	0	12,692
Bridge campground - Survey & improvements (CF)	-	45,000	45,000	Awaiting Historical Assessment	20%	CF	0	45,000
LC - Concrete Toilets Knelsen Park	-	16,000	16,000	Complete - invoice to follow	90%	Complete	0	0
FV - D.A. Thomas Park - Steps	-	10,000	10,000	New project scope - block wall	0%	CF	0	10,000
Wadlin Lake - Grounds improvements (CF)	71,561	70,000	(1,561)	On Going	80%	CF	40,000	0
<i>Total department 72</i>	<i>155,127</i>	<i>234,562</i>	<i>79,435</i>				<i>40,000</i>	<i>67,692</i>

TOTAL 2016 Capital Projects	8,622,279	28,223,029	19,600,750
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38,691,564	17,701,889
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2016 Non-TCA CF 2017

Project Name	Costs in current year up to October 31, 2016	2016 Budget	2016 Budget Remaining on October 31, 2016	Status Update on October 31, 2016	Percentage of Completion (%)	Status	Additional Cost	2017 Cost
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Administration Department

Information Technology budget CF	875	20,213	19,338	Emergency Link between Fort & LC, waiting for tower install	96%	Carry Forward		19,338
LC - Meeting Room Furniture	5,810	6,100	290	Complete	100%	Complete	0	0
HL - Building Repairs (CF)	1,125	8,000	6,875	Onngoing	20%	CF	0	6,875
Information Technology budget New for 2016	19,724	62,900	43,176	80%, acquiring final licenses and equipment for the year	69%	Will complete in 2016	0	0
Server Backup Infrastructure Upgrade	14,208	15,000	792	95% Complete, final redundant drive is ordered.	5%	Will complete in 2016	0	0
I.T. Budget - Staff P.C.s , software licenses, etc (CF)	4,365	4,524	159	100% Complete.	4%	Will complete in 2016	0	0
I.T. Budget - Wireless infrastructure & Website	5,876	7,020	1,144	90%, will be complete at end of 2016	16%	Will complete in 2016	0	0
Disaster Emergency Risk Assessment & Planning (CF)	0	8,010	8,010		25%	CF	0	8,010
Wolf bounty	1,136	100,000	98,864	Ongoing	1%	CF	0	98,864
Caribou/industry protection strategy	39,224	300,000	260,776	Ongoing	10%	CF	0	260,776
<i>Total Department 12</i>	<i>92,342</i>	<i>531,767</i>	<i>439,425</i>					

Fire Department

Pagers/Radios for FDs (CF)	11,914	21,918	10,004	Complete; awaiting invoice processing	100%	Complete	0	0
FV - 5" Piston Intake Valves (Pumper Truck)	5,439	5,500	61	Complete	100%	Complete	0	0
LC - 5" Piston Intake Valves (Pumper Truck)	5,508	5,500	(8)	Complete	100%	Complete	0	0
LC - Special Rescue Equipment	17,196	13,500	(3,696)	Complete	100%	Complete	0	0
<i>Total Department 23</i>	<i>40,057</i>	<i>46,418</i>	<i>6,361</i>					

Public Works Department

FV - Variety of Tools (CF)	0	3,859	3,859	Complete; awaiting invoices	100%	Complete	0	0
ZA - Zama Access Road Geotech (CF)	51,063	100,099	49,036	More asphalt required on frost heave	49%	CF	0	49,036
ZA - Aspen Drive Ditch Repair	0	60,000	60,000		0%	CF	0	60,000

ZA - Lot Clean up	3,823	50,000	46,177	Contract awarded	15%	CF	0	46,177
Main Street Repair - LC	0	50,000	50,000	Complete; awaiting payment of invoices	100%	CF	50,000	50,000
FV - Antique fire truck restoration (CF)	1,981	4,443	2,462	Ongoing	55%	CF	0	2,462
LC & FV - Road disposition - Survey work (CF)	0	45,005	45,005	Working with surveyor & ESRD	20%	CF	0	45,005
Assumption Hill Improvement (ditching) (CF)	0	17,290	17,290		0%	CF	0	17,290
Zama Road LOC	0	100,000	100,000		0%	CF	0	100,000
<i>Total Department 32</i>	<i>56,866</i>	<i>430,696</i>	<i>373,830</i>					

Airport Department

Airport Master Plan	2,780	75,000	72,220	Waiting on WSP	10%	CF	0	72,220
FV & LC Papi Lights (CF)	26,800	32,413	5,613	Anticipated to be operational by December 1	90%	CF	0	5,613
FV Airport Development (CF)	0	16,382	16,382		50%	CF	0	16,382
LC Instrument Approach (CF)	5,077	5,331	254	Complete	90%	Complete	0	0
<i>Total Department 33</i>	<i>34,657</i>	<i>129,126</i>	<i>94,469</i>					

Water Department

FV - Filter Media Replacement	30,830	32,400	1,570		100%	Complete	0	0
FV Chemical Pump Replacement	0	5,000	5,000	In progress	0%	In progress	0	0
FV - Exhaust Thimbles	0	20,000	20,000	In progress	0%	In progress	0	20,000
LC - Exhaust Thimbles	0	20,000	20,000	In progress	0%	In progress	0	20,000
ZA - Exhaust Thimbles	0	20,000	20,000	In progress	0%	In progress	0	20,000
<i>Total Department 41</i>	<i>30,830</i>	<i>97,400</i>	<i>66,570</i>					

Sewer Department

FV - Lagoon Desludge	0	70,250	70,250		100%	Complete	0	0
<i>Total Department 42</i>	<i>-</i>	<i>70,250</i>	<i>70,250</i>					

Solid Waste Department

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

Planning & Development Department

Economic Development and Streetscape(CF)	114,802	120,465	5,663	Project Complete; use for implementation	100%	Complete	0	0
Infrastructure Master Plans (CF)	46,292	74,351	28,060	IMPs complete, offsite levies outstanding	85%	CF	0	28,060
Land Use Bylaw Update	616	100,000	99,384	Project underway	25%	CF	0	99,384
Hamlet Orthophotos	28,125	33,000	4,875	Project Complete	100%	Complete	0	0
Rural addressing signs (CF)	138,100	226,700	88,600	Project nearing completion	85%	CF	0	88,600
<i>Total Department 61</i>	327,934	554,516	226,582					

Agriculture Department

Master Drainage Plan Project (CF)	0	43,933	43,933	Complete	100%	Complete	0	43,933
<i>Total Department 63</i>	-	43,933	43,933					

Parks Department

FV - Bridge Campsite - Clear Trees	0	5,000	5,000	Awaiting Historical Report	0%	CF	0	5,000
Fire Pits & Picnic Tables	3,120	10,000	6,880	Complete; awaiting invoices	100%	Complete	0	0
Wadlin Lake - Fire pits (CF)	0	1,500	1,500	Complete; awaiting invoices	100%	Complete	0	0
La Crete Main Street Beautification (CF)	0	18,227	18,227		0%	CF	0	18,227
Wadlin Lake - Blocking for dock (CF)	0	2,500	2,500		100%	CF	0	2,500
<i>Total Department 72</i>	3,120	37,227	34,107					

TOTAL 2016 Non Capital Projects	585,807	1,956,333	1,370,526
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50,000	1,218,752
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2017 Capital Budget

MACKENZIE COUNTY

TCA Projects 2017

(1 - Maintain service, 2 - Maintain but can wait 1 year, 3 - Increase service, 4 - Political)

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	

(12) - Administration Department

FV/LC - Administration Vehicles x 2	72,000	-				20,000					#1049 & #1050
LC - Muster Point Shelter	15,675	-									
LC - Floor Polisher	11,860	-									
LC - Xerox Replacement	75,000	-									
FV - Server & 911 Dispatch UPS replacement	9,500	-									
FV - Server room air conditioner replacement	10,000	-									
Zama -Admin building tree planting	15,000	-									
FV - Mail Folder & Inserter	15,000	-									
Total department 12	224,035	-	-	-	-	20,000	-	-	-	-	

(23) - Fire Department

FV - Fire Hall Construction - Reserve	225,000	-									
FV - Training Facility	20,000	-				10,000					
LC - Fire Hall Construction - Reserve	125,000	-									
LC - New Tanker/ Pumper	385,000	-		365,750							
Total department 23	755,000	-	-	365,750	-	10,000	-	-	-	-	

(32) - Transportation Department

FV - Goose Neck Trailer 32"	28,000	-	23,000			5,000					#2512
FV - Gravel truck	60,000	-									
FV - Pickup Reg Cab - 3/4 Ton long box	35,000	-	33,500			1,500					#1225
FV - Pickup Crew Cab - 3/4 Ton	40,000	-	37,000			3,000					#1653
FV - Sand Spreader	6,074	-									
FV - Shop Bay	140,000	-									
FV - Skidsteer	80,000	-	60,000			20,000					#2320
FV - Tilt Deck trailer	8,000	-				1,000					#2513
FV - 48 Ave & 50 Street Road Pave to Urban Standard	76,000	-	68,400								
FV - 48 Ave Road Pave to Urban Standard	35,000	-	31,500								
FV - 45 Ave Road Pave to Urban Standard	129,000	-	116,100								
FV - 50th Street Curb & Gutter - Replace sidewalk	241,000	-	216,900								
FV - Asphalt Paving DA Thomas Park	175,000	-									
LC - 88 Connector -Repairs	161,000	-									
LC - 88 Connector Second Lift	7,000,000	-									
LC - River Road Surfacing	2,090,000	-		1,672,000							
LC - Road Rebuild - Prairie Packers to West La Crete Road	710,000	-		474,188							
LC - Teachers Loop Asphalt & Sidewalk	266,000	-									
LC - 104 Street Rebuild	603,000	-									
LC - Street Improvements	1,310,000	-									
LC - Greenwood Acres Walking Trail	280,000	-									
LC - Bridges to new lands-Range Rd180	2,000,000	-									
LC - Bridges to new lands-Township Rd1020	1,000,000	-									
LC - 98Ave Crosswalk Lights	9,950	-									
LC/FV/ZA - Street Sweeper	270,000	-		240,000		30,000					#3206
LC - Pressure Washer	10,900	-				1,000					#3310
LC - Overhead Crane	88,500	-									

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
LC - Trucks x 4	185,000	-				6,000					1 truck removed: MOTION PW-16-11-035; #1221, #1641, #1643,
LC - Dump Trailer	30,200	-	20,978								
FV - Replacement of wheel loader	285,000	-				50,000					
LC -Steel drum packer	50,000	-									
Total department 32	17,551,424	-	607,378	2,386,188	-	117,500	-	-	-	-	
(33) - Airport Department											
FV/LC - Automated Weather Observation System (AWOS)	74,000	-			55,500						
FV - Parking lot drainage improvements	20,000	-									
Total department 33	94,000	-	-	-	55,500	-	-	-	-	-	
(41) - Water Treatment & Distribution Department											
FV - Storage Work	11,000	-									
LC - Hydrant Replacement	50,000	-									
FV - Re-route Raw Water Truckfill	35,000	-									
LC - Rural Truckfill	1,750,000	-									
LC-Rural Water to Greenwood Acres Subdivision	1,500,000	-									
Total department 41	3,346,000	-	-	-	-	-	-	-	-	-	
(42) - Sewer Disposal Department											
FV - Main Lift Station Grinder	50,000	-									
LC - Main Lift Station Meter	50,000	-									
ZA - Sewage Forcemain	1,100,000	-									CWWF Grant Deadline Nov 25/16
LC - Sanitary Sewer Re-route	380,000	-									
Total department 42	1,580,000	-	-	-	-	-	-	-	-	-	
(43) - Solid Waste Disposal											
Waste Bins 40 & 6 yd	20,000	-	18,000								
Build up Berm - Blumenort WTS	9,000	-	8,100								
Total department 43	29,000	-	26,100	-	-	-	-	-	-	-	
(61) - Planning & Development Department											
LC - New Truck	40,000	-									
FV - Streetscape	385,000	-									
LC - Streetscape	25,000	-									
Total department 61	450,000	-	-	-	-	-	-	-	-	-	
(63) - Agricultural Services Department											
FV - Flood Control Channel Erosion Repair	180,000	-									
Total department 63	180,000	-	-	-	-	-	-	-	-	-	
(71) - Recreation											
FV -Ice plant Repair	68,000	-									
FV -Netting for Ball Diamonds	20,000	-									

Project Description	2017 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	RS-type	Restricted Surplus (previous years)	Debenture	
FV- Hall Reno (kitchen)	20,000	-									
FV- Bathroom Reno	15,000	-									
FV -Gym Equipment	20,000	-									
LC -Fire Alarm	12,000	-									
LC-Natural Gas, hot water tank (big), 4 new baseboards	10,800	-									
LC- Ice Rink Foam Dividers	2,500	-									
LC- One set of lights for outdoor rink	12,000	-									
LC- Sidewalk to Tennis Court	4,400	-									
LC- Curling Rink Lights	18,000	-									
LC- 2" water line to the ball diamonds	10,000	-									
LC- Utility Tractor and attachments	40,000	-									
LC- 3 windows upstairs overlooking the ice	8,000	-									
LC- Dressing room expansion including gym/weight room	200,000	-									
ZM- Re-shingling hall	35,000	-									
ZM- Energy efficiency upgrade	30,000	-									
<i>Total department 71</i>	<i>525,700</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<i>(72) - Parks & Playgrounds Department</i>											
Machesis Lake Site Development	75,000	-									
Improvements to Provincial Park - Bridge Campground	60,000	-									
Hutch Lake Cabins - Playground	35,000	-									
Hutch Lake Campground improvements	112,000	-				63,000					
Hutch Lake Dock Blocks	10,000	-									
FV - Mackenzie Housing Park Toddler Playground Equipment	20,000	-				20,000					
LC - Slide & swings	67,000	-				67,000					
LC - Playground Expansion	50,000	-				50,000					
<i>Total department 72</i>	<i>429,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
TOTAL 2017 Capital Projects	25,164,159	-	633,478	2,751,938	55,500	347,500	-	-	-	-	

Municipal Reserves

MACKENZIE COUNTY
MUNICIPAL RESERVES

Name	Estimated (Dec. 31, 2016)	To be used for projects	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Interfund Transfers	Estimated (Dec. 31, 2017)
Operating Fund Reserves:						
Bursaries	9,250					9,250
Operating Fund Reserve - incl. non-TCA	-					-
General Operating	3,549,586			(1,688,510)		1,861,076
Gravel Reclamation	22,377					22,377
Gravel Crushing	543,955			(500,000)		43,955
Off-Site Levy	1,307,529					1,307,529
Grants to Other Organizations	338,394					338,394
Development	0					0
Non-profit Organizations	20,000					20,000
Recreation Emergent Funding	130,333					130,333
Subdivisions Reserve	-					-
Municipal Reserve	478,672					478,672
Subtotal - Operating Fund Reserves	6,400,096	-	-	(2,188,510)	-	4,211,586
Capital Fund Reserves:						
Incomplete Capital - Administration	-					-
Incomplete Capital - Fire Department	-					-
Emergency Service	963,469					963,469
Emergency Service - Fort Vermilion	450,000					450,000
Emergency Service - Tompkins	250,000					250,000
Incomplete Capital - Enforcement	-					-
Vehicle & Equipment Replacement	2,000,000					2,000,000
Roads (General)	3,942,839					3,942,839
Walking Trails - Fort Vermilion	-					-
Walking Trails - La Crete	-					-
Walking Trails - Zama	-					-
Incomplete Capital - Public Works	-					-
Incomplete Capital - Airport	-					-
Drainage	775,622					775,622
Water Treatment Plant	190,011					190,011
Water (Line and Surplus water & sewer)	1,351,791					1,351,791
Water Upgrading	-					-
Incomplete Capital - Sewer	-					-
Sewer Upgrading	-					-
Incomplete Capital - Waste	-					-
Waste	-					-
Garbage Projects (incl. capital)	-					-
Incomplete Capital - Development	-					-
Recreation Board Reserve - Zama	-					-
Recreation Reserve - Fort Vermilion	82,782					82,782
Recreation Reserve - La Crete	30,050					30,050
Recreation Facilities - Zama	-					-
Recreation Facilities - Fort Vermilion	200,000					200,000
Recreation Facilities - La Crete	-					-
Recreation and Parks	250,000					250,000
Incomplete Capital - Recreation	-					-
General Capital	4,271,662	(38,691,564)				(34,419,902)
Subtotal - Capital Fund Reserves	14,758,226	(38,691,564)	-	-	-	(23,933,338)
TOTAL RESERVES	21,158,323	(38,691,564)	-	(2,188,510)	-	(19,721,751)

Established reserves as per Council policies

Assessment & Taxation

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

Notes:

- (1) Please note that 2016 tax bylaw rates were used in the calculation of the projected 2017 tax revenues.
- (2) Municipal tax revenue has decreased from \$25,884,396 (2016 actual) to 24,463,488 (2017 budget) due to an decrease in estimated assessment by 3.96%.

