

MACKENZIE COUNTY

2013 Operating & Capital Budget Draft

April 12, 2013 Special Council Meeting

FORT VERMILION COUNCIL CHAMBERS

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Cash Requirement

Review:

1. Outline of changes to 2013 Budget
2. Cash Requirement
3. 2013 Operating Expenses Schedule
4. 2013 Grants for Capital Projects Schedule
5. 2013 Contributions to Reserves Schedule
6. 2013 Estimate of Gain or Loss on Disposals of TCA Assets
7. 2013 Long Term Debt Schedule
8. 2013 Reserves Schedule

Mackenzie County

2013 Budget

Outline of changes input to 2013 budget since Dec. 12, 2012 Council meeting**Summary of changes input to 2013 budget:**

Increase in municipal levy due to changes in assessment	\$1,169,699
Amendments per Council Motion (Note 1)	(279,625)
Amendments proposed for review by Council:	
Operating budget (Note 2)	(340,073)
Non-TCA budget (Note 3)	(77,200)
Capital (TCA) budget (Note 3)	(2,569,725)
Total changes input to 2013 budget	<u>(\$2,096,925)</u>

Note 1 - Amendments per Council Motion:

Motion 13-01-013: Master Drainage Plan	(\$175,000)
Motion 13-02-113: FV Agricultural Research Station lease and utilities	(50,000)
Motions 13-01-015 & 13-02-071: Ground Penetrating Radar unit	(40,000)
Motion 13-01-016: Mackenzie Field Day & Agricultural Fair (inter-line transfer)	-
Motion 13-02-074: Area Structure Plans (inter-project transfer)	-
Motion 13-02-096: County's 25% share, Phase I consultation, road to Fort Nelson	(14,625)
Total amendments per Council Motions	<u>(\$279,625)</u>

Note 2 - Amendments proposed to Operating Budget:

Reduction in capital grant requirement for the Town of High Level	\$739,214
Hazardous materials agreement with the Town of High Level	(\$5,000)
Clean air ducts, Fort Vermilion office	(13,000)
FV: Line painting (Structural Repairs & Maintenance, Public Works)	(25,000)
FV: Crack-sealing (Structural Repairs & Maintenance, Public Works)	(30,000)
FV: Steaming culverts (Structural Repairs & Maintenance, Public Works)	(15,000)
FV: Emergency road repairs (after winter season)	(100,000)
LC: Emergency road repairs (after winter season)	(100,000)
Wadlin Lake - Additional funding for Caretaker position	(6,750)
FV - Trickle bypass systems elimination	(5,000)
Zama - Well pumps inspection	(5,000)
Summer student in the GIS section, Planning and Development	(10,323)
Total amendments proposed to Operating Budget	<u>\$424,141</u>

Note 3 - Please refer to the Non-TCA and the TCA project schedules for details of proposed amendments to those components of the 2013 budget.

Mackenzie County
2013 BUDGET DRAFT - Cash Requirement (decision worksheet)

	2012 Budget	% change	2013 Budget	
Operating Cash Requirements:				
Operating Cost (excluding non-cash items and capital debt interest expense)	\$22,971,198	1%	\$23,222,430	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$766,114	49%	\$1,142,690	
Less: Other Operating Revenue (excluding municipal tax levy)	(\$5,890,347)	5%	(\$6,202,856)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$258,162)	207%	(\$792,020)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)			(\$50,000)	(1)
Tax levy for operations	\$17,588,803	-2%	\$17,320,244	
Capital Cash Requirements:				
Capital costs	\$26,830,322	66%	\$44,490,512	
Capital debt interest	\$691,036	-32%	\$469,490	
Capital debt principal	\$2,421,974	-20%	\$1,928,507	
Less:				
Capital revenue - grants	(\$12,116,720)	64%	(\$19,891,012)	Schedule B
Other capital revenue (community, developer's contributions; contributed assets)	(\$625,000)	-15%	(\$529,900)	
Proceeds on disposal of assets	(\$634,001)	-99%	(\$7,500)	Schedule D
Proceeds from new debentures	(\$6,800,000)	72%	(\$11,717,630)	Schedule E
Anticipated draw from prior year accumulated surplus - restricted	(\$5,921,770)	62%	(\$9,602,709)	(2)
Anticipated draw from prior year accumulated surplus - unrestricted	\$0			
Tax levy for capital	\$3,845,841	34%	\$5,139,759	
Minimum Tax Levy	\$21,434,644	5%	\$22,460,003	
Future Financial Plans:				
Contributions to Reserves as per Policies	\$2,286,990		\$1,535,000	Schedule C
Tax levy for future financial plans	\$2,286,990	-33%	\$1,535,000	(3)
Total Tax Levy	\$23,721,634	1%	\$23,995,003	
Net budgeted cash draw on accumulated surplus accounts	(\$3,892,942)	129%	(\$8,909,729)	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	\$14,728,333		\$19,711,715	
Restricted surplus (reserves), ending of year	\$10,835,390		\$10,801,986	
Total budgeted operating and capital costs (excluding non-cash items)	\$51,258,669		\$71,253,630	

	Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	TOTAL
<i>Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)</i>								
Sale of Goods & Services	39,170	39,000	87,000	3,309,767	254,000	2,835	40,700	3,772,472
Interest Revenue	326,000							326,000
Provincial Grants - operating	50,000		828,806			110,000	234,673	1,223,479
Other Revenue including frontage	276,625	46,027	325,520	132,905	88,000	11,828		880,905
Total Revenues	691,795	85,027	1,241,326	3,442,672	342,000	124,663	275,373	6,202,856

<i>Schedule A-2: General Operating Expenses (excluding school and lodge requisitions, and excluding debenture principal payments)</i>								
Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,191,766	445,265	3,186,541	1,174,827	646,754	250,401	321,571	8,217,125
Contracted and General Services	1,274,555	739,096	1,392,869	991,601	362,380	780,653	280,199	5,821,353
Materials & Supplies, Fuel & Oil, Chemicals & Salt	137,650	210,800	3,474,451	283,006	15,500	59,650	64,755	4,245,812
Utilities (Gas, Power)	83,659	25,500	246,387	400,505				756,051
Grants to local governments	1,765,786							1,765,786
Grants to other organizations	0					185,500	1,576,155	1,761,655
Capital debt interest	82,235		142,328	244,927				469,490
Net Book Value of disposed TCA			13,492					13,492
Amortization	286,346	140,410	4,813,116	1,654,713	6,027	109,162	367,140	7,376,914
Other	99,000			5,000				104,000
Total expenses excl. non-TCA projects	5,920,997	1,561,071	13,269,184	4,754,579	1,030,661	1,385,366	2,609,820	30,531,678
Non-TCA projects	301,320	40,500	28,288	10,000	532,941	175,000	54,641	1,142,690
Total expenses incl. non-TCA projects	6,222,317	1,601,571	13,297,472	4,764,579	1,563,602	1,560,366	2,664,461	31,674,368

Non-cash items included in the above:

Estimated gravel inventory change at YE 2012	0	0	-550,648	0	0	0	0	-550,648
Net Book Value of disposed TCA	0	0	13,492	0	0	0	0	13,492
Amortization	286,346	140,410	4,813,116	1,654,713	6,027	109,162	367,140	7,376,914
Total operational expenses excluding non-cash items and capital debt interest	5,552,416	1,420,661	8,850,896	2,854,939	1,024,634	1,276,204	2,242,680	23,222,430

	Grant funding deferred from prior year	New 2013 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	\$670,609	\$557,412	\$1,228,021
Provincial Capital Grants - SIP	\$184,980	\$0	\$184,980
Provincial Capital Grants - MSI (Capital)	\$2,036,640	\$2,751,244	\$4,787,884
Resource Road Program	\$1,339,477	\$8,341,900	\$9,681,377
Provincial Capital Grants - GAP - Bridges Program	\$0	\$0	\$0
Provincial Grant - AV Water & Wastewater Program	\$2,478,244	\$1,530,506	\$4,008,750
Total Capital Revenues	\$6,709,950	\$13,181,062	\$19,891,012

Mackenzie County
 2013 Budget
 Contributions to Reserves as per established Policies

Schedule C

Reserves	Minimal contribution
Emergency - Fire Department	\$150,000
Emergency - Tompkins Fire Department	\$50,000
Roads	\$500,000
Vehicle & Equipment	\$485,000
Drainage	\$250,000
Parks & Playgrounds	\$50,000
Recreation Boards - Capital	\$50,000
Total	\$1,535,000

(1)

(1) Please note that in 2008-2011 Council had chosen to set aside \$120,000 for the three recreation boards towards various capital and non-capital improvements of the County recreational facilities. Finance Committee administered use of these funds based on the individual requests. In 2012, Council changed this amount to \$50,000 and, in preparation for this budget presentation, administration assumed the same amount for 2013.

Mackenzie County
 2013 Budget
 Estimate of Gain or Loss on Disposals of TCA Assets, in 2013

Schedule D

Unit#	Dpt.	Description of Assets	Historical Cost	Depreciation up to Dec 31, 2012	Net Book Value on Jan 1, 2012	Estimated Selling Price	Profit or Loss on Disposal in 2012
Equipment							
9000	23	Breathing apparatus compressor	\$31,473	\$20,982	\$10,491	\$0	(\$10,491)
N/A	32	Pintle hitch to haul wheel loader	\$1	\$0	\$1	\$6,000	\$5,999 (1)
1845	32	Steamer trailer	\$14,453	\$11,453	\$3,000	\$1,500	(\$1,500)
Total			\$45,927	\$32,435	\$13,492	\$7,500	(\$5,992)

(1) When this item was donated to the County, it was recorded as a non-TCA asset, for the nominal value of \$1.

1. Schedule of ending balance for long term debts as of December 31, 2012

		2012	2011
		\$	\$
Debtentures -			
From Alberta Capital Finance Authority:			
7	5.75%, due 2011 (for Fort Vermillion Water Treatment Plan Upgrade)	-	-
8	5.375%, due 2012 (for La Crete 100th Street Construction)	0	434,237
9	4.875%, due 2013 (for La Crete Sewer Main Extension)	50,006	97,688
10	4.23%, due 2014 (for La Crete Water Treatment Plant)	939,220	1,380,153
11	3.77% due 2015 (for La Crete 94th Avenue)	168,434	220,514
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	167,764	205,287
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	74,145	88,777
14	4.501% due for 2027 (for Zama Tower Road Sewer)	149,430	156,604
15	4.311% due for 2017 (for FV 46th Str Sewer Line Extension)	38,259	45,809
16	4.012% due for 2018 (for Zama Water Treatment Plant)	1,027,988	1,176,738
17	4.012% due for 2018 (for Zama Wastewater System)	504,063	577,001
18	3.046% due for 2013 (for Zama Groundwater Supply and Supply Line Project)	110,278	217,271
19	3.718% due for 2019 (for Zama Water Treatment Plant)	571,645	648,064
20	3.718% due for 2019 (for Zama Wastewater System)	168,886	191,464
21	3.334% due for 2019 (for La Crete Office Building)	811,056	912,304
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	1,100,981	1,238,422
23	3.334% due for 2019 (for Zama Water Treatment Plant))	559,200	629,008
24	2.439% due on Dec 15, 2015 (La Crete Sewer Trunk Main)	258,328	340,346
25	3.377% due on Dec 15,2020 (Fort Vermillion Corporate Office Expansion)	619,392	685,789
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	203,449	363,785
26	3.5635% due on Mar 15, 2021 (Rural Water Line)	1,900,149	2,088,469
28	2.85600% due on Dec 15, 2032 (Highway 88 connector)	2,000,000	-
		11,422,673	11,697,732

Note: For the year ended December 31, 2012, the County's total cash payment for interest was \$433,113 (in 2011 - \$471,603).

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2013	1,826,572	388,490	2,215,062
To be paid in 2014	1,729,024	320,791	2,049,815
To be paid in 2015	1,294,233	260,882	1,555,115
To be paid in 2016	1,189,662	215,725	1,405,387
To be paid in 2017	1,172,454	172,807	1,345,261
To be paid in 2018 to maturity	4,210,728	590,623	4,801,351
	11,422,673	1,949,318	13,371,991

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:

	2012	2011
	\$	\$
Total debt limit, on December 31	48,543,400	41,214,303
Total debt (principal on loans and loan guarantees), on December 31	-11,422,673	-11,543,933
Amount by which debt limit exceeds debt	37,120,727	29,670,370
Limit on debt service, in fiscal year	8,090,567	6,869,051
Service on debt in fiscal year (are interest & principal payments)	-2,215,062	-2,551,319
Amount by which debt servicing limit exceeds debt servicing	5,875,505	4,317,732

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 time 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. To be borrowed in 2013

Project description: Highway 88 Connector					
Borrowing capacity under Bylaw 820-11					\$12,400,000
Borrowings applied and proposed:					
2012	Phase I	Debenture #28	Draw #1	\$(2,000,000)	
2013	Phase I	To be borrowed	Draw #2	(1,739,697)	
2013	Phase II	To be borrowed	Draw #3	(4,013,100)	
2013	Phase III	To be borrowed	Draw #4	(2,341,900)	
Subtotal				(10,094,697)	
Remaining borrowing power under Bylaw 820-11					<u>\$2,305,303</u>

Contributions to Reserves as per established Policies

Name	Beginning Balance (December 31 2012)	To be used for 2012 CF projects	To be used for 2013 projects	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Transfer to Capital Fund	Interfund Transfers	Estimated Ending Balance (December 31, 2013)
Operating Fund Reserves:								
Operating Fund Reserve	4,617,882	(11,446)	(1,867,000)		(84,625)		(1,595,686)	1,059,125
Operating Fund Reserve - inc. non-TCA	741,121	(556,595)						184,526
Reserve - Off Site Levy - Water	860,373							860,373
Grants to Other Organizations Reserve	135,581			50,000	(5,000)		(14,265)	166,316
Rocky Acres Program - Incomplete	50,000							50,000
Reserve - Development	183,585							183,585
Recreation - Parks Reserve	81,912	(5,695)		50,000				126,217
Subdivisions Reserve	197,473							197,473
Gravel Reclamation Reserve	22,377							22,377
Municipal Reserve	187,133							187,133
Gravel Crushing Reserve	962,312							962,312
Subtotal - Operating Fund Reserves	8,039,749	(573,736)	(1,867,000)	100,000	(89,625)	-	(1,609,951)	3,999,438
Capital Fund Reserves:								
Incomplete Capital - Recreation	789,645	(545,058)						244,587
Incomplete Capital - Administration	208,015	(148,048)						59,967
Incomplete Capital - Fire Department	239,971	(10,887)						229,084
Incomplete Capital - Ambulance	346,818							346,818
Incomplete Capital - Enforcement	123							123
Incomplete Capital - Airport	164,401	(45,635)						118,766
Incomplete Capital - Sewer	35,000							35,000
Agriculture - Reserve	50,000							50,000
Recreation Reserve - Zama	52,148	(40,000)						12,148
Recreation Reserve - La Crete	28,152	(42,417)					14,265	0
Reserve - Roads (General)	995,136	(1,694,718)	(3,459,462)	500,000			4,095,686	436,642
Water Treatment Plant Reserve	517,285	(78,185)	(281,269)					157,831
Incomplete Capital - Sewer	155,933		(75,000)					80,933
Incomplete Capital - Development	45,146		(10,150)					34,996
Recreation Reserve - Fort Vermillion	81,866	(7,000)						74,866
Drainage Reserve	1,992,782	(490,000)	(330,000)	250,000	(175,000)			1,247,782
Rural Water Line Reserve	19,492							19,492
Walking Trails - Fort Vermillion	-							-
Walking Trails - La Crete	40,000							40,000
Incomplete Capital - Public Works	201,999	(48,401)						153,598
Reserve - Water Upgrading	517,094	(46,679)						470,415
Reserve - Sewer Upgrading	318,254							318,254
Reserve - Waste	6,332	(3,000)	(3,332)					-
General Capital Reserve	3,516,337		(96,627)				(2,500,000)	919,710
Vehicle Replacement Reserve	1,134,285		(185,500)	485,000				1,433,785
Reserves-Garbage Projects (inc. capital)	8,500							8,500
Emergency Services Reserves	207,250		(98,000)	200,000				309,250
Subtotal - Capital Fund Reserves	11,671,966	(3,200,028)	(4,539,340)	1,435,000	(175,000)	-	1,609,951	6,802,548
TOTAL RESERVES	19,711,715	(3,773,764)	(6,406,340)	1,535,000	(264,625)	-	-	10,801,986

2013 Operating Budget Draft

Review:

1. 2013 Operating Budget Draft by Object (including depreciation of assets)
2. 2013 Operating Budget Draft by Function (including depreciation of assets)
3. 2013 Operating Budget Draft by Function (excluding depreciation of assets)
4. 2013 Non-Tangible Capital Assets Project List

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2013 BUDGET (including depreciation of capital assets)

	2010 Actual	2011 Actual	2012 YTD (Dec 31, 2012)	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
OPERATING REVENUES							
100-Taxation, net of requisitions	22,987,403	23,252,680	23,817,801	23,817,801	23,995,003	177,201	1%
124-Frontage	297,071	247,129	255,668	272,549	272,552	3	0%
420-Sales of goods and services	200,071	303,843	641,482	288,706	322,405	33,699	12%
421-Sale of water - metered	1,377,509	1,522,444	2,097,610	2,333,142	2,397,080	63,938	3%
422-Sale of water - bulk	392,276	500,878	700,271	648,605	802,987	154,382	24%
424-Sale of land	45,989	13,922	63,764	-	-	-	-
510-Penalties on taxes	141,654	115,552	140,171	115,000	115,000	-	0%
511-Penalties of AR and utilities	33,618	35,870	41,251	30,000	35,000	5,000	17%
520-Licenses and permits	10,416	11,704	19,911	12,600	15,600	3,000	24%
521-Offsite levy	175,572	10,437	61,302	-	-	-	-
522-Municipal reserve revenue	105,063	24,601	44,578	-	-	-	-
526-Safety code permits	217,197	263,848	330,815	185,000	250,000	65,000	35%
525-Subdivision fees	17,260	37,586	48,899	25,000	25,000	-	0%
530-Fines	70,900	29,836	16,270	25,880	28,000	2,120	8%
531-Safety code fees	(2,552)	11,168	13,074	7,400	10,000	2,600	35%
550-Interest revenue	364,617	422,701	430,269	346,500	326,000	(20,500)	-6%
551-Market value changes	(76,205)	-	23,771	-	-	-	-
560-Rental and lease revenue	64,542	74,858	77,847	61,211	80,128	18,917	31%
570-Insurance proceeds	4,129	8,729	673	-	-	-	-
592-Well drilling revenue	24,764	22,903	250,945	15,000	25,000	10,000	67%
597-Other revenue	187,582	182,468	184,802	175,000	206,875	31,875	18%
598-Community aggregate levy	21,738	90,189	109,231	-	67,750	67,750	-
630-Sale of non-TCA equipment	6,056	1,500	3,454	-	-	-	-
830-Federal grants	50,369	-	1,874	-	-	-	-
840-Provincial grants	1,661,529	1,296,307	3,422,529	1,414,325	1,223,479	(190,846)	-13%
990-Over/under tax collections	(1,379)	12,750	(28,460)	(26,364)	-	26,364	-
TOTAL REVENUE	28,377,188	28,493,901	32,769,802	29,747,355	30,197,859	450,503	2%
OPERATING EXPENSES							
110-Wages and salaries	4,225,141	4,436,777	5,140,205	5,961,874	6,323,484	361,610	6%
132-Benefits	668,109	803,760	880,574	1,129,676	1,249,650	119,974	11%
136-WCB contributions	28,434	46,075	42,059	41,094	61,391	20,297	49%
142-Recruiting	25,352	17,653	18,716	10,000	20,000	10,000	100%
150-Isolation cost	60,546	57,009	35,642	66,000	66,000	-	0%
151-Honoraria	363,509	548,907	473,231	518,400	532,500	14,100	3%
211-Travel and subsistence	301,782	292,020	412,881	293,758	335,100	41,342	14%
212-Promotional expense	26,374	15,163	34,222	45,806	72,500	26,694	58%
214-Memberships & conference fees	88,342	94,517	111,370	116,635	125,480	8,845	8%
215-Freight	88,810	94,534	97,306	109,950	113,260	3,310	3%
216-Postage	32,809	22,130	29,193	37,050	33,450	(3,600)	-10%
217-Telephone	185,125	165,370	136,459	159,822	160,709	887	1%
221-Advertising	46,351	61,461	61,978	60,040	71,940	11,900	20%
223-Subscriptions and publications	3,716	3,932	4,777	7,922	8,222	300	4%
231-Audit fee	60,941	54,690	68,965	56,000	57,500	1,500	3%
232-Legal fee	101,473	124,423	74,488	95,000	95,000	-	0%
233-Engineering consulting	97,915	88,981	153,245	101,000	91,000	(10,000)	-10%
235-Professional fee	1,188,854	1,317,904	2,660,001	1,440,885	1,364,204	(76,681)	-5%
236-Enhanced policing fee	143,985	282,846	237,840	340,000	347,500	7,500	2%
239-Training and education	33,765	50,008	42,147	129,450	175,405	45,955	36%
242-Computer programming	32,036	41,992	52,746	48,360	61,119	12,759	26%
251-Repair & maintenance - bridges	98,498	174,036	59,312	507,000	181,100	(325,900)	-64%
252-Repair & maintenance - buildings	147,223	151,369	181,060	204,225	172,716	(31,509)	-15%
253-Repair & maintenance - equipment	195,382	244,211	256,390	385,710	300,300	(85,410)	-22%
255-Repair & maintenance - vehicles	114,545	100,413	100,884	89,250	94,200	4,950	6%
258-Contract graders	176,971	105,911	93,290	160,000	150,000	(10,000)	-6%
259-Repair & maintenance - structural	1,828,068	948,792	989,490	1,697,320	1,788,525	91,205	5%
261-Ice bridge construction	71,338	83,365	76,692	120,000	120,000	-	0%
262-Rental - building and land	94,877	36,933	15,133	15,450	17,029	1,579	10%
263-Rental - vehicle and equipment	130,951	98,143	69,940	81,878	64,228	(17,650)	-22%
266-Communications	61,749	68,041	73,785	77,760	68,706	(9,054)	-12%
271-Licenses and permits	3,414	8,753	10,704	12,039	12,829	790	7%
272-Damage claims	20,555	1,000	1,500	5,000	5,000	-	0%
273-Taxes	17,089	13,382	990	15,000	15,000	-	0%
274-Insurance	290,152	241,106	272,043	273,110	284,800	11,690	4%
342-Assessor fees	234,504	252,483	257,865	234,520	235,000	480	0%
290-Election cost	6,113	-	-	1,500	8,000	6,500	433%

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2013 BUDGET (including depreciation of capital assets)

	2010 Actual	2011 Actual	2012 YTD (Dec 31, 2012)	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
511-Goods and supplies	775,704	723,152	1,041,571	966,599	878,561	(88,038)	-9%
521-Fuel and oil	570,868	719,646	821,066	657,940	732,650	74,710	11%
531-Chemicals and salt	154,210	215,575	195,479	325,450	280,950	(44,500)	-14%
532-Dust control	665,954	328,956	365,815	390,800	419,800	29,000	7%
533-Grader blades	142,405	153,301	133,451	150,000	150,000	-	0%
534-Gravel (apply: supply and apply)	1,539,505	1,957,622	1,017,661	1,124,700	1,490,130	365,430	32%
535-Gravel reclamation cost	179,512	621,903	12,109	50,000	-	(50,000)	-100%
543-Natural gas	115,773	102,962	84,170	145,440	98,464	(46,976)	-32%
544-Electrical power	480,575	549,748	571,607	557,900	657,587	99,687	18%
710-Grants to local governments	1,948,168	1,598,790	1,371,120	1,816,600	1,765,786	(50,814)	-3%
735-Grants to other organizations	1,481,052	1,498,132	1,690,701	1,590,356	1,761,655	171,299	11%
810-Interest and service charges	20,762	32,418	39,202	27,000	36,000	9,000	33%
831-Interest - long term debt	449,220	484,236	426,418	691,036	469,490	(221,546)	-32%
921-Bad debt expense	13,752	(1,119)	3,475	10,500	8,000	(2,500)	-24%
922-Tax cancellation/write-off	59,038	11,732	202,181	60,000	60,000	-	0%
992-Cost of land sold	4,429	7,286	4,429	-	-	-	
993-NBV value of disposed TCA	739,005	1,094,979	854,138	166,696	13,492	(153,204)	-92%
994-Change in inventory	167,356	(956,123)	713,078	729,314	(550,648)	(1,279,962)	-176%
995-Depreciation of TCA	6,010,706	6,401,174	6,769,738	7,755,963	7,376,914	(379,049)	-5%
TOTAL	26,812,792	26,694,521	29,544,532	31,864,778	30,531,678	(1,333,100)	-4%
Non-TCA projects	531,942	341,735	204,592	766,114	1,142,690	376,576	49%
TOTAL EXPENSES	27,344,734	27,036,256	29,749,124	32,630,892	31,674,368	(956,524)	-3%
EXCESS (DEFICIENCY)	1,032,454	1,457,645	3,020,678	(2,883,537)	(1,476,510)	1,407,027	-49%
OTHER							
125-Connection fees	-	103,235	-	-	-	-	
830-Federal transfers for capital	1,005,031	103,235	5,103,229	-	-	-	
840-Provincial transfers for capital	5,332,166	2,090,211	-	12,116,720	19,891,012	7,774,292	64%
550-Interest revenue	-	31,000	-	-	-	-	
570-Insurance proceeds	-	31,000	-	-	-	-	
575-Contributed TCA	334,140	1,442,832	-	-	325,000	325,000	
597-Other capital revenue	75,559	24,800	156,682	625,000	204,900	(420,100)	-67%
630-Proceeds from sale of TCA assets	987,562	1,003,616	663,235	634,001	7,500	(626,501)	
631-Proceeds of traded-in TCA assets	173,098	-	-	-	-	-	
	7,907,555	4,829,929	5,923,146	13,375,721	20,428,412	7,052,691	53%
EXCESS (DEFICIENCY) - PS MODEL	8,940,009	6,287,574	8,943,824	10,492,184	18,951,902	8,459,718	81%

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2013 BUDGET (including depreciation of capital assets)

	2010 Actual	2011 Actual	2012 Actual	2012 Budget	2013 Budget	\$ Budget Change	% Budget Change
OPERATIONAL REVENUES							
Property taxes, net of school & lodge requisitions	23,283,095	22,494,860	23,637,475	23,644,182	24,267,555	623,373	3%
User fees and sales of goods	1,969,856	2,327,164	3,439,363	3,270,453	3,772,472	502,019	15%
Government transfers	1,711,897	1,296,307	3,424,403	1,414,325	1,223,479	(190,846)	-13%
Investment income (operating)	288,412	422,701	454,041	346,500	326,000	(20,500)	-6%
Penalties and costs on taxes	141,654	115,552	140,171	115,000	115,000	-	0%
Licenses, permits and fines	313,221	354,142	428,969	255,880	78,600	(177,280)	-69%
Rentals	64,542	74,858	77,847	61,211	80,128	18,917	31%
Insurance proceeds	4,129	8,729	673	-	-	-	
Development levies	175,572	10,437	61,302	-	-	-	
Municipal reserve revenue	105,063	24,601	44,578	-	-	-	
Sale of non-TCA equipment	6,056	1,500	3,454	-	-	-	
Other	313,690	345,352	649,993	220,000	334,625	114,625	52%
Total operating revenues	28,377,187	27,476,203	32,362,267	29,327,551	30,197,859	870,308	3%
OPERATIONAL EXPENSES							
Legislative	532,989	669,581	594,063	675,209	735,150	59,941	9%
Administration	2,695,552	2,992,174	3,379,387	3,296,247	3,420,061	123,814	4%
Grants to Other Governments	1,948,168	1,598,790	1,371,120	1,816,600	1,765,786	(50,814)	-3%
Protective services	1,208,480	960,786	2,729,063	1,547,832	1,561,071	13,239	1%
Transportation	12,600,850	12,881,821	13,181,067	14,866,344	13,269,184	(1,597,160)	-11%
Water, sewer, solid waste disposal	3,949,088	3,933,057	4,211,295	4,898,260	4,754,579	(143,681)	-3%
Public health and welfare (FCSS)	594,579	622,969	728,839	671,041	702,841	31,800	5%
Planning & development	609,198	532,589	785,547	908,816	1,030,661	121,845	13%
Agriculture	1,250,686	1,032,041	945,293	1,345,991	1,385,366	39,375	3%
Recreation and culture	1,423,201	1,470,713	1,618,859	1,813,438	1,906,979	93,541	5%
Non-TCA projects	531,942	341,735	204,592	766,114	1,142,690	376,576	49%
Total operating expenses	27,344,733	27,036,256	29,749,124	32,605,892	31,674,368	(931,524)	-3%
Excess (deficiency) before other	1,032,454	439,946	2,613,142	(3,278,341)	(1,476,510)	1,801,831	-55%
CAPITAL REVENUES							
Government transfers for capital	6,337,196	2,193,446	5,103,229	12,116,720	19,891,012	7,774,292	64%
Other revenue for capital	409,699	1,498,632	156,682	625,000	529,900	(95,100)	-15%
Proceeds from sale of TCA assets	1,160,660	1,003,616	663,234	634,001	7,500	(626,501)	-99%
	7,907,555	4,695,694	5,923,145	13,375,721	20,428,412	7,052,691	53%
EXCESS (DEFICIENCY) - PSAB Model*	8,940,009	5,135,640	8,536,287	10,097,380	18,951,902	8,854,522	88%
Convert to local government model**							
Remove non-cash transactions	6,917,067	6,540,031	8,336,955	8,651,973	6,839,758	(1,812,215)	-21%
Remove revenue for capital projects	(7,907,555)	(4,695,694)	(5,923,145)	(13,375,721)	(20,428,411)	(7,052,690)	
Long term debt principal	1,709,972	2,032,234	2,275,059	2,421,974	1,928,507	(493,467)	-20%
Transfers to/from reserves or to fund capital projects	6,189,549	4,897,743	8,625,039	2,951,658	3,434,742	483,084	
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	50,000	-	0	0	0%

*Public Sector Accounting Board

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2013 BUDGET (excluding amortization of assets)

	2010 Actual	2011 Actual	2012 Actual	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
OPERATIONAL REVENUES							
Property taxes, net of school & lodge requisitions	23,283,095	22,494,860	23,637,475	23,644,182	24,267,555	623,373	3%
Net property taxes	23,283,095	22,494,860	23,637,475	23,644,182	24,267,555	623,373	3%
User fees and sales of goods	1,969,856	2,327,164	3,439,363	3,270,453	3,772,472	502,019	15%
Government transfers	1,711,897	1,296,307	3,424,403	1,414,325	1,223,479	(190,846)	-13%
Investment income (operating)	288,412	422,701	454,041	346,500	326,000	(20,500)	-6%
Penalties and costs on taxes	141,654	115,552	140,171	115,000	115,000	-	0%
Licenses, permits and fines	313,221	354,142	428,969	255,880	78,600	(177,280)	-69%
Rentals	64,542	74,858	77,847	61,211	80,128	18,917	31%
Insurance proceeds	4,129	8,729	673	-	-	-	
Development levies	175,572	10,437	61,302	-	-	-	
Municipal reserve revenue	105,063	24,601	44,578	-	-	-	
Sale of non-TCA equipment	6,056	1,500	3,454	-	-	-	
Other	313,690	345,352	649,993	220,000	334,625	114,625	52%
Total operating revenues	28,377,188	27,476,201	32,362,266	29,327,550	30,197,859	870,307	3%
OPERATIONAL EXPENSES							
Legislative	532,989	669,581	594,063	675,209	735,150	59,941	9%
Administration	2,612,419	2,896,550	3,123,507	3,038,341	3,133,715	95,374	3%
Grants to Other Governments	1,948,168	1,598,790	1,371,120	1,816,600	1,765,786	(50,814)	-3%
Protective services	1,100,310	838,851	2,601,963	1,417,565	1,420,661	3,096	0%
Transportation	8,499,765	8,473,234	8,666,414	9,418,205	8,456,068	(962,137)	-10%
Water, sewer, solid waste disposal	2,488,794	2,449,703	2,706,823	3,343,003	3,099,866	(243,137)	-7%
Public health and welfare (FCSS)	594,579	622,969	728,839	696,041	702,841	6,800	1%
Planning & development	515,592	435,049	782,444	790,214	1,024,634	234,420	30%
Agriculture	1,250,686	1,032,041	847,740	1,345,991	1,276,204	(69,787)	-5%
Recreation and culture	1,258,783	1,276,579	1,351,883	1,567,646	1,539,839	(27,807)	-2%
Total operating expenses	20,802,085	20,293,347	22,774,796	24,108,815	23,154,764	(954,051)	-4%
Non-TCA projects	531,942	341,735	204,592	766,114	1,142,690	376,576	49%
Excess (deficiency) before other	7,043,161	6,841,120	9,382,879	4,452,622	5,900,405	1,447,782	33%
CAPITAL REVENUES							
Government transfers for capital	6,337,196	2,193,446	5,103,229	12,116,720	19,891,012	7,774,292	64%
Other revenue for capital	409,699	1,498,632	156,682	625,000	204,900	(420,100)	-67%
Proceeds from sale of TCA assets	1,160,660	1,003,616	663,234	634,001	7,500	(626,501)	-99%
	7,907,555	4,695,694	5,923,145	13,375,721	20,103,412	6,727,691	50%
EXCESS (DEFICIENCY) - PSAB Model*	14,950,716	11,536,814	15,306,024	17,828,343	26,003,817	8,175,473	46%
Convert to local government model**							
Remove non-cash transactions	906,361	138,857	1,567,218	896,010	(537,156)	(1,433,166)	-160%
Remove revenue for capital projects	(7,907,555)	(4,695,694)	(5,923,145)	(13,375,721)	(20,103,412)	(6,727,689)	50%
Long term debt principal	1,709,972	2,032,234	2,275,059	2,421,974	1,928,507	(493,467)	-20%
Transfers to/from reserves or to fund capital projects	6,189,549	4,897,743	8,625,039	2,926,658	3,434,742	508,084	17%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	50,000	0	0	0	0%

*Public Sector Accounting Board

Key: Projects approved by Council; [Projects carried forward from 2012](#); [New projects requested 2013-04-12](#)

Project description	Total 2013 project cost	County's cost	External Funding				Internal Funding			NOTES
			NDCC Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Other Internal Funding	Municipal Levy	Debtenture	

(12) - Administration Department

Information Technology budget	\$117,569	\$117,569					\$1,269	\$116,300		
FV - 4 x 6' benches for front deck	\$2,800	\$2,800						\$2,800		
FV - Addition to front desk in reception	\$3,000	\$3,000						\$3,000		
ZA - Multi-use building - Office furniture & Lobby/Kitchen (CF)	\$12,955	\$12,955					\$12,955			
LC - Cement pad for back door entrance	\$500	\$500						\$500		
Landownership Maps Updates (CF)	\$7,500	\$7,500					\$7,500			
LC - Exterior light fixtures	\$2,500	\$2,500						\$2,500		
LC - Fence around air conditioner	\$2,000	\$2,000						\$2,000		
Regional Collaboration Project (CF)	\$50,000	\$0			\$50,000					
Mackenzie County Promotional Package (CF)	\$17,500	\$17,500					\$17,500			
FV - Landscaping at Office (CF)	\$1,496	\$1,496					\$1,496			Formerly = TCA project 6-12-30-09
Phase I consultation for proposed road from Rainbow Lake to Fort Nelson	\$58,500	\$14,625				\$43,875	\$14,625			Council Motion #13-02-096. Funding from General Operating Reserve 4-12-711.
Partner with County of Northern Lights in production of tourism video	\$5,000	\$5,000					\$5,000			Council Motion #13-03-027. Funding from Grants to Other Organizations Reserve.
Disaster Risk Assessment and Plan Review	\$20,000	\$20,000					\$20,000			General Operating Reserve 4-12-711
Total department 12	\$301,320	\$207,445	\$0	\$0	\$50,000	\$43,875	\$80,345	\$127,100	\$0	

(23) - Fire Department

Pagers for Fire Department personnel/volunteers	\$40,500	\$40,500						\$40,500		New request (April 12, 2013)
Total department 23	\$40,500	\$40,500	\$0	\$0	\$0	\$0	\$0	\$40,500	\$0	

(32) - Public Works

FV - Variety of Tools (CF)	\$13,098	\$13,098					\$13,098			
Highway 88 Connector Sign	\$4,000	\$4,000						\$4,000		New request (April 12, 2013)
FV - Fork Extensions for Wheel Loader (CF)	\$1,000	\$1,000					\$1,000			
ZA - Wireless internet connection for shop (CF)	\$4,514	\$4,514					\$4,514			
Radio/telephone equipment (CF)	\$5,676	\$5,676					\$5,676			CF combined with project (06), Bluetooth.
Total department 32	\$28,288	\$28,288	\$0	\$0	\$0	\$0	\$24,288	\$4,000	\$0	

(41) - Water Services Department

LC - Lowering valves in curbs	\$10,000	\$10,000						\$10,000		
Total department 41	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	

Non-TCA Projects 2013

Key: Projects approved by Council; Projects carried forward from 2012; New projects requested 2013-04-12

Project description	Total 2013 project cost	County's cost	External Funding				Internal Funding			NOTES
			NDCC Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Other Internal Funding	Municipal Levy	Debtenture	

(61) Planning & Development Department

Area Structure Plans for three Hamlets (CF)	\$192,500	\$2,500					\$190,000	\$2,500		\$65,000 was transferred from 7-61-30-02-xxx per Council motion 13-02-074. Additional \$2,500 requested April 12, 2013.
Infrastructure Master Plans and Off-Site (CF)	\$240,800	\$240,800					\$240,800			\$65,000 was transferred to 7-61-30-02-xxx per Council motion 13-02-074. Scope of work includes WTP assessments; thus, \$20,800 CF was transferred from TCA project 6-41-30-15, and drawn from WTP Reserve.
Rural Addressing (CF)	\$50,000	\$50,000					\$50,000			
Mapping Data - Land Use Zoning Maps (CF)	\$8,000	\$8,000					\$8,000			
Airport Vicinity Protection Area (AVPA) (CF)	\$10,000	\$10,000					\$10,000			
Rural Road Network Plan (CF)	\$3,973	\$3,973					\$3,973			
Altalis aerial photos	\$8,500	\$8,500						\$8,500		
Base feature files	\$19,168	\$19,168						\$19,168		
<i>Total department 61</i>	<i>\$532,941</i>	<i>\$342,941</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$502,773</i>	<i>\$30,168</i>	<i>\$0</i>	

(63) - Agricultural Department

Master Drainage Plan Project	\$175,000	\$175,000					\$175,000			Council motion no. 13-01-013. Funding from the Drainage Reserve.
<i>Total department 41</i>	<i>\$175,000</i>	<i>\$175,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$175,000</i>	<i>\$0</i>	<i>\$0</i>	

(72) Parks & Playgrounds Department

LC - Minor small equipment (CF)	\$6,513	\$6,513					\$6,513			
FV - Minor small equipment (CF)	\$3,101	\$3,101					\$3,101			
Various parks - Bear bins X 15	\$16,500	\$16,500						\$16,500		
Wadlin Lake - Fire wood shelter	\$1,500	\$1,500						\$1,500		
LC - Concrete benches & pads X 13	\$9,014	\$9,014						\$9,014		
LC - Rectangles/flower pots w/ concrete pads	\$12,813	\$12,813						\$12,813		
Wadlin Lake & Machesis Lake: Cell phone boosters and solar panels	\$5,200	\$5,200						\$5,200		New request (April 12, 2013)
<i>Total department 72</i>	<i>\$54,641</i>	<i>\$54,641</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$9,614</i>	<i>\$45,027</i>	<i>\$0</i>	

TOTAL	\$1,142,690	\$858,815	\$0	\$0	\$50,000	\$43,875	\$792,020	\$256,795	\$0	
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Grants to Other Organizations

Review:

1. Summary of Grants to Other Organizations
2. Library Board
3. FCSS
4. Recreation Boards
5. Other Non-Profit Groups' Requests

MACKENZIE COUNTY
Summary of 2013 Grants to Other Organizations (NPOs)

Summary of grants:	2013 Approved	2013 Requested	2012 Approved	2011	2010	2009	2008	2007	2006	2005
Mackenzie County Library Board	186,756	186,756	186,756	186,756	183,094	163,477	155,692	149,704	145,295	133,665
Recreation Boards	893,420	2,451,410	1,152,876	860,898	723,376	721,188	602,570	544,500	640,732	561,931
FCSS	293,341	336,664	293,341	293,341	293,341	287,591	285,098	276,414	272,800	266,828
Grants to other organizations	409,500	900,100	372,500	383,000	334,500	267,855	324,454	195,507	145,715	502,050
	1,783,017	3,874,930	2,005,473	1,723,995	1,534,311	1,440,111	1,367,814	1,166,125	1,204,542	1,464,474

Specification of requests by location:

Location	Recreation Boards	FCSS	Mackenzie County Library Board	Other Grants	Total
3 Recreation Boards - Capital	1,612,576				1,612,576
Fort Vermilion	397,455	153,990		131,500	682,945
La Crete	343,321	175,649		482,100	1,001,070
Zama	110,558	7,025		8,000	125,583
High Level				108,000	108,000
Rocky Lane				84,000	84,000
Library			186,756		186,756
Other (Regional)				83,000	83,000
Cemeteries				3,500	3,500
	2,463,910	336,664	186,756	900,100	3,887,430

Specification of Council's approvals by location:

Location	Recreation Boards	FCSS	Mackenzie County Library Board	Other Grants	Total
3 Recreation Boards - Capital	181,862				181,862
Fort Vermilion	251,958	117,227		97,000	466,184
La Crete	344,169	169,089		110,000	623,258
Zama	115,432	7,025		8,000	130,456
High Level				30,000	30,000
Rocky Lane				78,000	78,000
Library			186,756		186,756
Other (Regional)				83,000	83,000
Cemeteries				3,500	3,500
	893,420	293,341	186,756	409,500	1,783,017

Additional Requests - April 12, 2013	
FV Recreation: Capital requests	\$163,807
Fort Vermilion: 225th Anniversary	10,000
Rocky Lane Agricultural Society	15,000
La Crete Polar Cats	15,000
Total additional requests	\$203,807

Mackenzie County
Library Boards

Budget 2013

Mackenzie Library Board

	2013 Approved	2013 Request	change	2012 Approved	change	2011 (at 2% increase)	change	2010	change	2009	change	2008	change	2007	change	2006	change	2005
Mackenzie Library Board	170,946	170,946	0%	170,946	0%	170,946	2%	167,594	13%	147,977		140,192		134,204		130,295		126,500
Town of High level Cost Sharing*	15,810	15,810		15,810		15,810		15,500		15,500		15,500		15,500		15,000		7,165
Total	186,756	186,756	0%	186,756	0%	186,756	2%	183,094	12%	163,477	5%	155,692	4%	149,704	3%	145,295	9%	133,665
Population		10,002		10,002		10,002		10,002		10,002		10,002		10,002		9,687		
\$ per capita		\$18.67		\$18.67		\$18.67		\$18.31		\$16.34		\$15.57		\$14.97		\$15.00		

		2013 TBD by Council	2013 Requested	2012 Actual YTD	2012 Approved	2011 Actual	2010 Actual	2009 Actual	2008 Actual	2007 Actual	2006 Actual
FV Recreation Society	Capital - see specification	64,862	533,076	137,809	200,000	21,478	6,624	22,704	0	28,644	27,810
	Operating - Board & Facilities	149,638	295,135	142,512	142,512	142,512	139,036	141,796	0	127,474	123,761
	Total requested	214,500	828,211	280,321	342,512	163,990	145,660	164,500	0	156,118	151,571
	<i>Paid by County:</i>										
	Operating - utilities	92,025	92,025	81,350	81,350	60,986	64,290	77,892	0	43,372	88,647
	Operating - insurance	10,295	10,295	10,295	10,295	10,295	10,514	13,209	0	5,826	5,199
Total requested + paid by County	316,820	930,531	371,966	434,157	235,271	220,464	255,601	0	205,316	245,417	

LC Recreation Society	Capital - see specification	86,000	1,036,000	33,308	88,500	100,538	56,742	44,966	0	35,071	35,020
	Operating - Board & Facilities	195,318	194,470	186,017	186,017	186,017	181,480	164,983	0	135,499	131,552
	Total requested	281,318	1,230,470	219,325	274,517	286,555	238,222	209,949	0	170,570	166,572
	<i>Paid by County:</i>										
	Operating - utilities	125,000	125,000	119,000	119,000	89,247	118,289	121,669	0	91,895	126,422
	Operating - insurance	23,851	23,851	23,851	23,851	23,851	22,168	38,839	0	13,225	11,473
Total requested + paid by County	430,169	1,379,321	362,176	417,368	399,653	378,679	370,457	0	275,690	304,467	

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	31,000	31,000		19,000	0		1,149	0	5,391	32,221
	Operating - Board & Facilities	103,374	98,500	98,451	98,451	98,451	83,690	76,082	0	47,741	46,350
	Total requested	134,374	129,500	98,451	117,451	98,451	83,690	77,231	0	53,132	78,571
	<i>Paid by County:</i>										
	Operating - Utilities	8,975	8,975	9,700	9,700	7,275	11,517	13,959	0	8,862	10,909
	Operating - Insurance	3,083	3,083	3,083	3,083	3,083	3,450	3,941	0	1,500	1,368
Total requested + paid by County	146,432	141,558	111,234	130,234	108,809	98,657	95,130	0	63,494	90,848	

Summary	2013 TBD by Council	2013 Requested	2012 Actual YTD	2012 Approved	2011 Actual	2010 Actual	2009 Actual	2008 Actual	2007 Actual	2006 Actual
Total capital	181,862	1,600,076	171,117	307,500	172,000	63,366	68,819	0	69,106	95,051
Total operating	448,329	588,105	426,980	426,980	426,980	404,206	382,861	0	310,714	301,663
Total capital + operating	630,191	2,188,181	598,097	734,480	598,980	467,572	451,680	0	379,820	396,714
County-paid utilities & insurance	263,229	263,229	247,279	247,279	194,737	230,228	269,508	0	164,680	244,018
Grand total	893,420	2,451,410	845,376	981,759	793,717	697,800	721,188	0	544,500	640,732

Specification of Capital Grant Requests for 2013
(also includes non-TCA items)

	FV Rec. Society	LC Rec. Society	Zama Rec. Society	TBD by Council	
FV - Fencing Community complex grounds	3,612			3,612	
FV - Repair Arena Boiler	6,000			6,000	
FV - Arena Dehumidifier	27,500				Defer to 2014
FV - Truck	30,000				
FV - Olympia full service	6,000			6,000	
FV - Ice paint pump	500				
FV - Fitness Center blinds	1,000				
FV - Arena Boards	120,000				Apply to Comm Enhancement Program
FV - Washroom renovations (lobby & curling)	30,507				Charge to 2012 CF
FV - Rodeo grounds - covered spec. stands x2	10,500				
FV - Rodeo grounds - Booths x3	15,750			15,000	CAO + committee to inspect in spring re:
FV - Rodeo grounds - Gondola repair	2,100				
FV - Rodeo grounds - stage/dance floor	18,900				
FV - Porch for lobby entrance	12,000				
FV - Wheelchair access for bleachers	15,750			15,750	Needed; cheaper solution? Apply to CHEP
FV - Replace playground equipment	50,000				Refer to Comm Servs Committee
FV - Gazebo	5,250				
FV - Flooring in lobby, managers office, curling rink	30,507				
FV - Bike rack	500				
FV - Additional lighting for lobby	4,700				
FV - Baby change station (lobby & hall wahsrooms)	1,000				
FV - Skate shack	12,500			12,500	
FV - Cabinets for arena kitchen	6,000			6,000	
FV - Spray Park (recirculation system) Council MOTION 12-07-473	135,000				Matching grant - FV Rec applied for WED grant \$350,000 project - Already included in TCA budget
	545,576			64,862	
LC - Tennis Courts Blumenort		42,500		42,500	Applied for grant: if approved, this amount required to complete project
LC - Rental hall renovations in arena		10,000		10,000	
LC - Little league ball diamond fence		5,000			
LC - Soccer nets		5,000			
LC - Curling rink print liner		15,000		15,000	\$5000 ea.
LC - Power up-grade		5,000			In addition, power plant upgrade discussion next year
LC - Storage shed for ball diamonds		3,500		3,500	
LC - Kitchen range hood		15,000		15,000	
LC - Ball diamond washrooms		15,000			
LC - Northern lights rec centre lobby reno		420,000			A Grant has been applied for and some matching funds may be required
LC - Outdoor swimming pool (1/3 of cost)		500,000			Require County 1/3 matching funds - Grants applied for Provincial 1/3, Federal 1/3
		1,036,000		86,000	
ZA - Repair of hall addition flooring			31,000	31,000	May be covered under insurance replacement - built and installed to
REQUESTED AMOUNT TOTAL	545,576	1,036,000	31,000	31,000	
2013 Budget Requested	545,576	1,036,000	31,000	181,862	Total Approved
				1,612,576	Total Requested

	2013 Budget	2013 Requested	change	2012 requested	change	2011	change	2010	change	2009	change	2008	change	2007	change	2006
Fort Vermilion FCSS Operating	117,227	153,990	31.36%	158,040	34.82%	117,227	0.00%	117,227	2.00%	114,929	0.87%	113,933	3.14%	110,463	1%	109,019
La Crete FCSS Operating	169,089	175,649	3.88%	185,850	9.91%	169,089	0.00%	169,089	2.00%	165,775	0.87%	164,338	3.14%	159,332	1%	157,249
Zama FCSS Operating	7,025	7,025	0.00%	10,000	42.35%	7,025	0.00%	7,025	2.00%	6,887	0.88%	6,827	3.14%	6,619	1%	6,532
Total FCSS Funding Requested:	293,341	336,664		353,890		293,341		293,341		287,591		285,098		276,414		272,800
Provincial FCSS Funding (80%)	234,673	234,673		234,673		234,673		234,673	2.00%	230,073	0.87%	228,078	3.14%	221,131	1%	218,240
Municipal Share (20%)	58,668	58,668		58,668		58,668		58,668	2.00%	57,518	0.87%	57,020	3.14%	55,283	1%	54,560
Provincial + Municipal funding available:	293,341	293,341		293,341		293,341		293,341	2.00%	287,591	0.87%	285,098	3.14%	276,414	1%	272,800
Requested over funding available:	0	0		0		0		0		0		0		0		0

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

Mackenzie County
Grants to Other Non-Profit Organizations

2013 Budget

Organization	Operating or Capital	Current Service Provisions	2013 Request an increase due to	Funding will maintain the existing services provision?	2013 Budget	2013 Requested	2012 Approved
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum		Yes	25,000	30,000	25,000
FV Area Board of Trade	Operating/Capital	Economic development	100th Anniversary preparations (2014), Clock tower	Yes	12,000	22,500	12,000
FV Royal Canadian Legion, Branch 243	Operating	Utilities	Operating expenses, replacement of chairs & tables		6,000	15,000	6,000
FV Senior Club	Operating	Seniors services		Yes	4,000	4,000	4,000
FV Walking Trail					0	10,000	10,000
FV Mackenzie Applied Research Association	Operating	Land lease and utility costs	Change in federal funding	Under review	50,000	50,000	-
LC Area Chamber of Commerce	Operating	Operating Funds	Membership Retention & increase value, Improve LaCrete's economy, Increase & promote Educational & Career Opportunities, Form & Expand Partnerships	Yes	23,000	30,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	Heritage preservation	Museum Equipment, Shed Extension, New Siding for Wiebe Barn, Museum yard tractor, 6 Passanger golf cart	Yes	10,000	30,000	10,000
	Operating	Heritage preservation	Museum Project Manager (wages) Accounting Review, Events , yard and buldng maintenance	Yes	35,000	35,500	35,000
	Operating		Utilities for Heritage	Yes	30,000	30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events	Aluminum Bleacher system for 3000 people		5,000	330,000	5,000
LC Meals for Seniors	Operating	Provides a not noon meal and social interaction for the residents of the La Crete	Altheim Kitchen Operations	Yes - ongoing operation	4,000	5,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services		Yes - ongoing operation	3,000	3,000	3,000
LC Walking Trails					0	10,000	10,000
HL Rural Community Hall	Operating	Community Hall		Yes	10,000	10,000	10,000
	Capital	Community events		Yes	15,000	15,000	15,000
Rocky Lane Agricultural Society	Capital	Agricultural programs, cross country ski trails, ski rental facility, riding arena, community centre	Increase is based on the estimated cost of ski equipment, and fund required for Wheelchair access, and Occupancy necessities		14,000	14,000	12,000
	Operating		Assistance requested in partial funding for livestock ferrier 4 day workshop & clinicians & advertising of such	Yes - will maintain the ongoing operation	14,000	20,000	14,000
	Operating	Council committed \$50,000/year for three years (starting 2011) towards Rocky Acres Agricultural Program to be delivered by FVSD	Last year of commitment		50,000	50,000	50,000
ZA Chamber of Commerce	Operating	Economic Development; Communities in Bloom		Yes	8,000	8,000	8,000

Organization	Operating or Capital	Current Service Provisions	2013 Request an increase due to	Funding will maintain the existing services provision?	2013 Budget	2013 Requested	2012 Approved
High Level Golf & Country Club o/a Fox Haven Golf & Country Club	Capital	Golf Course / Campsites	Expand campstall by 12-15. Install water/sewer/electrical to campstalls. Install septic tank/build wash house. Willing to extned into 2014 and complete in 2 phases		-	60,000	-
LC Jungle Gym Club	Operating	Gymnastic classes ages 3-14	Assist w/ rent costs	Yes	-	3,600	-
LC Youth Activity Centre	Operating		Equipment upgrades		-	5,000	-
High Level Play Association	Operating	Subsidize sports registration / eqiopment costs for youth	Subsity funds		-	5000	-
Golden Range Society	Operating	Seniors Centre operating expenses	Seniors Centre operating expenses	Yes	5,000	18,000	-
REDI	Operating	Regional Economic Development			28,000	28000	28,000
Mackenzie Tourism (DMO)	Operating				15,000	15000	15,000
High School Bursaries		Bursary program			25,000	25,000	25,000
Cemeteries	Operating	Cemeteries maintenance			3,500	3,500	3,500
Miscellaneous		Small requests during a year			15,000	15,000	15,000
					409,500	900,100	372,500
Total per Grants to Other Organizations Policy					338,000	828,600	301,000

Mackenzie County
Cemeteries

2013 Budget

	2013 requested	2012 requested	2011	2010	2009	2008	2007	2006
St. Henry's RC Cemetary	500	500	500	500	500	500	500	500
St. Luke's Anglican Cemetary	500	500	500	500	500	500	500	500
La Crete Bergthaler	500	500	500	500	500	500	500	500
La Crete Christian Fellowship	500	500	500	500	500	500	500	500
North Paddle River Cemetary	500	500	500	500	500	500	500	500
Cornerstone Evangelical Church	500	500	500	500	500	500	500	500
Ruthenian Greek Cemetary	500	500	500	500	500	500	500	500
	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500

2013 Capital Budget Draft

Review:

1. 2013 Tangible Capital Assets Projects

Key: Projects approved by Council; Projects carried forward from 2012; New projects requested 2013-04-12

Project Description	For CF projects costs up to December 31, 2012	Total 2013 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	

(12) - Administration Department

FV - Sign with flags		\$25,000	\$25,000						\$25,000	GOR		
FV - Alarm system (CF)	6,161	\$42,967	\$42,967						\$42,967	GOR & IC-Admin		General Operating Reserve \$36,000 + Carryforward = IC Admin Reserve \$6,967
ZA - Paving Cornerstone, Library parking lot (CF)	65,568	\$234,433	\$234,433						\$234,433	RR		
FV - Office roof repair & building improvements (CF)	110,970	\$39,030	\$0		\$39,030							
Virtual City Hall (CF)	15,585	\$4,415	\$4,415						\$4,415	IC-Adm		
FV - Roof extension over back door (CF)		\$6,000	\$6,000						\$6,000	GOR		
Land purchases from AB SRD (CF)	42,673	\$132,328	\$132,328						\$132,328	IC-Adm		
County's CAO house repairs (CF)	73,578	\$11,446	\$11,446						\$11,446	GOR		
Total department 12		\$495,619	\$456,589	\$0	\$39,030	\$0	\$0	\$0	\$456,589			\$0

(23) - Fire Department

FV - Rescue struts		\$6,000	\$6,000						\$6,000	ER		
FV - Upgrade foam system on pump		\$8,000	\$8,000						\$8,000	ER		
FV - Self contained breathing apparatus compressor		\$35,000	\$35,000						\$35,000	ER		
Tompkins Fire Hall - Landscaping (CF)	17,925	\$2,075	\$2,075						\$2,075	IC-FD		
LC - Blue Hills Fire Hall - Furniture/fixtures (CF)	31,188	\$8,812	\$8,812						\$8,812	IC-FD		
LC - Self contained breathing apparatus compressor		\$35,000	\$35,000						\$35,000	ER		
LC - Rescue struts		\$6,000	\$6,000						\$6,000	ER		
LC - Upgrade foam system on pump		\$8,000	\$8,000						\$8,000	ER		
Total department 23		\$108,887	\$108,887	\$0	\$0	\$0	\$0	\$0	\$108,887			\$0

(32) - Transportation Department

FV - Commercial grade turn mower		\$18,600	\$18,600						\$18,600	V&E		Budget increased by \$2,100 (April 12, 2013)
FV - Pintle hitch trailer to haul loader		\$30,000	\$24,000				\$6,000		\$24,000	V&E		
FV - Tandem axle pup trailer		\$35,000	\$35,000						\$35,000	V&E		
FV - 550 truck with picker & auger		\$98,500	\$98,500						\$98,500	V&E		Budget increased by \$23,500 (April 12, 2013)
LC - 101 St & 103 Ave reconstruction (CF)	18,582	\$1,398,000	\$120,922		\$1,221,033	\$56,045			\$120,922	RR		MSI grant includes \$196,672 in CF funding from 2012. Draw on Road Reserve includes \$25,387 CF from 2012.
FV - Broom for Bobcat skid steer		\$9,400	\$9,400						\$9,400	V&E		
FV - 48th & 53rd Ave paving (CF)	-	\$630,000	\$0		\$501,065	\$128,935						
ZA - Aspen Drive paving & S-curve servicing (CF)	-	\$680,000	\$42,412		\$637,588				\$42,412	RR		

TCA Projects 2013

Key: Projects approved by Council; Projects carried forward from 2012; New projects requested 2013-04-12

Project Description	For CF projects costs up to December 31, 2012	Total 2013 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	
New infrastructure		\$500,000	\$500,000						\$500,000	RR		
LC - BF 81125 - Culverts (3)		\$380,904	\$265,584		\$115,320			\$250,062	\$15,522	RR		Bridge funding cut by Alberta Transportation.
LC - BF 81120/79239 - Bridge repairs		\$260,000	\$260,000					\$210,000	\$50,000	RR		Bridge funding cut by Alberta Transportation.
LC - BF 81336 - Engineering re: culvert	-	\$50,993	\$50,993					\$36,413	\$14,580	RR		CF item built into 2013 budget. Bridge funding cut by Alberta Transportation.
LC - BF 75117 - Engineering re: culvert		\$51,074	\$51,074					\$36,449	\$14,625	RR		Bridge funding cut by Alberta Transportation.
LC - Steamer trailer		\$12,000	\$10,500				\$1,500		\$10,500	RR		
LC - Pave pathway 91st Ave & 102 St		\$15,500	\$15,500						\$15,500	RR		
FV - Pressure washer system upgrades (CF)	-	\$5,000	\$5,000						\$5,000	IC-PW		
LC - 105th Avenue reconstruction		\$271,000	\$0		\$271,000							
ZA - Bearspaw Crescent (CF)	511,261	\$15,633	\$15,633						\$15,633	IC-PW		
LC - Salt and sand shelter		\$202,000	\$0		\$202,000							
Ground Penetrating Radar unit		\$40,000	\$40,000						\$40,000	RR		Added per Council motions 13-01-015 & 13-02-071.
ZA - Utility & Power Pole Relocations (CF)	53,513	\$8,943	\$8,943						\$8,943	IC-PW		
LC - Intersection lighting at 99 Street & North Access Road		\$40,925	\$40,925					\$40,925				New request (April 12, 2013)
ZA - Beautification Project (CF)	5,662	\$4,338	\$4,338						\$4,338	IC-Adm		
Gravel Reserve (to secure gravel sources)		\$500,000	\$500,000					\$500,000				
AJA Friesen Road Reconstruction (CF)	1,681,094	\$18,825	\$18,825						\$18,825	IC-PW		
Zama Access Road - Phase III (CF)	3,268,038	\$2,731,962	\$1,392,486			\$1,339,477			\$1,392,486	RR		
Zama Access Rd - Phase IV		\$6,563,700	\$3,563,700			\$3,000,000					\$3,563,700	
Hwy 88 connector upgrade Phase I (CF)	2,959,968	\$5,697,196	\$5,372,196				\$325,000	\$929,299	\$2,703,200	RR	\$1,739,697	Refer to Schedule E.
Hwy 88 connector upgrade Phase II (CF)	-	\$7,013,100	\$4,013,100			\$3,000,000					\$4,013,100	
Hwy 88 connector upgrade Phase III (CF)	-	\$4,683,800	\$2,341,900			\$2,341,900					\$2,341,900	County Bylaw 820-11
Total department 32		\$31,966,394	\$18,819,531	\$0	\$2,948,006	\$9,866,357	\$332,500	\$2,003,148	\$5,157,986		\$11,658,397	

(33) - Airport Department

LC - Airport Dev'tment (CF)	2,679,117	\$15,364	\$15,364						\$15,364	IC-ARP		
FV - Airport Dev'tment (CF)	1,363,224	\$16,382	\$16,382						\$16,382	IC-ARP		
LC - Beacon light tower		\$7,500	\$7,500					\$7,500				
LC - Instrument Approach (CF)	36,112	\$13,889	\$13,889						\$13,889	IC-ARP		
Total department 33		\$53,135	\$53,135	\$0	\$0	\$0	\$0	\$7,500	\$45,635		\$0	

TCA Projects 2013

Key: Projects approved by Council; Projects carried forward from 2012; New projects requested 2013-04-12

Project Description	For CF projects costs up to December 31, 2012	Total 2013 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	

(41) - Water Treatment & Distribution Department

FV - Truckfill meter upgrades		\$25,000	\$25,000						\$25,000	WTR		
FV - 50th St water & sewer extension		\$581,000	\$59,233	\$521,767							\$59,233	
Wolfe Lake Water Point Building Replacement (CF)	8,615	\$7,385	\$7,385						\$7,385	WTR		
LC - Spare well pump and motor		\$13,000	\$13,000						\$13,000	WTR		
FV - Replacement of chlorine gas equipment & analyzer (CF)	8,697	\$6,303	\$6,303						\$6,303	WUR		
ZA - Distribution pumphouse upgrades		\$897,075	\$224,269			\$672,806			\$224,269	WTR		
LC - Rehab well 1		\$150,712	\$0	\$150,712								
LC - SCADA computer		\$7,500	\$7,500						\$7,500	WTR		
ZA - Water treatment plant upgrades (CF)	-	\$50,000	\$50,000						\$50,000	WTR		
ZA - WTP - Roof ventilation and insulation		\$11,500	\$11,500						\$11,500	WTR		New request (April 12, 2013)
FV - Water treatment plant capacity & expansion assessment (CF)	204	\$0	\$0						\$0			Transferred as per Council motion 13-03-162, because scope of work combined with non-TCA project 7-61-30-02. Was CF \$49,796.
Rural Water - Phases I & II (CF)	237,278	\$353,098	\$40,376		\$297,822		\$14,900		\$40,376	WUR		Combines projects 16 & 18 from 2012.
Rural Water - Pumping stn. (CF)	8,131	\$441,869	\$0		\$441,869							
High Level Rural Water Line (South)		\$1,800,000	\$1,800,000						\$1,800,000	GOR		New request (April 12, 2013)
Total department 41		\$4,344,442	\$2,244,566	\$672,479	\$739,691	\$672,806	\$14,900	\$0	\$2,185,333		\$59,233	

(42) - Sewer Disposal Department

LC - Lagoon upgrade	466,440	\$3,929,911	\$0	\$555,541	\$896,125	\$2,478,245						
ZA - Lift station upgrade		\$1,144,000	\$286,300			\$857,700		\$220,252	\$66,048	GCR		
ZA - Storage shed		\$8,000	\$8,000					\$8,000				
FV - Complete upgrade main lift station		\$75,000	\$75,000						\$75,000	ISC		
Total department 42		\$5,156,911	\$369,300	\$555,541	\$896,125	\$3,335,945	\$0	\$228,252	\$141,048		\$0	

(43) - Solid Waste Disposal

2 X 40-yard bins		\$22,000	\$22,000						\$22,000	RW + GCR		
Land purchase (NW 11-104-17-W5), Tompkins Waste Transfer Station (CF)	36,000	\$3,000	\$3,000						\$3,000	RW		
Blumenort - Shack replacement		\$11,911	\$11,911						\$11,911	GCR		
Total department 43		\$36,911	\$36,911	\$0	\$0	\$0	\$0	\$0	\$36,911		\$0	

TCA Projects 2013

Key: Projects approved by Council; Projects carried forward from 2012; New projects requested 2013-04-12

Project Description	For CF projects costs up to December 31, 2012	Total 2013 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	

(61) - Planning & Development Department

Trimble GeoExplorer 6000 XH		\$10,150	\$10,150						\$10,150	ICD		
<i>Total department 61</i>		\$10,150	\$10,150	\$0	\$0	\$0	\$0	\$0	\$10,150			\$0

(63) - Agricultural Services Department

HL - Rural Drainage - Phase II & Phase III (CF)	398,524	\$632,476	\$490,000		\$142,476				\$490,000	DR		
Spruce Road drainage & road rehab		\$330,000	\$330,000						\$330,000	DR		Budget increased by \$30,000 (April 12, 2013)
<i>Total department 63</i>		\$962,476	\$820,000	\$0	\$142,476	\$0	\$0	\$0	\$820,000			\$0

(71) - Recreation

FV - Capital (includes CF)		\$94,417	\$71,862		\$22,555			\$64,862	\$7,000	FV-R		
LC - Capital (includes CF)		\$128,417	\$128,417					\$86,000	\$42,417	LC-R		
Recreation Facilities - Grounds Improvements (CF)	-	\$432,520	\$432,520						\$432,520	IC-Rec		
ZA - Capital (includes CF)		\$71,000	\$71,000					\$31,000	\$40,000	ZA-R		
LC - Splash park (CF)	-	\$255,000	\$195,000				\$60,000	\$135,000	\$60,000	IC-Rec		Other Sources = \$60,000 matching funds from the La Crete Recreation Society.
FV - Splash park (CF)	-	\$305,000	\$175,000				\$130,000	\$135,000	\$40,000	IC-Rec		Other Sources = \$40,000 matching funds from the FV Recreation Society + \$90,000 grant.
<i>Total department 71</i>		\$1,286,354	\$1,073,799	\$0	\$22,555	\$0	\$190,000	\$451,862	\$621,937			\$0

(72) - Parks & Playgrounds Department

ZA - Park landscaping (CF)	7,054	\$2,946	\$2,946						\$2,946	PR		
Machesis Lake - Concrete toilets		\$17,000	\$17,000					\$17,000				
FV - Concrete toilets		\$34,000	\$34,000					\$34,000				
LC - Arena walkway (CF)	2,462	\$12,538	\$12,538						\$12,538	IC-Rec		
Hutch Lake - Stairs (CF)	17,791	\$2,749	\$2,749						\$2,749	PR		
<i>Total department 72</i>		\$69,233	\$69,233	\$0	\$0	\$0	\$0	\$51,000	\$18,233			\$0

TOTAL 2013 Capital Projects		\$44,490,512	\$24,062,101	\$1,228,021	\$4,787,883	\$13,875,108	\$537,400	\$2,741,762	\$9,602,709			\$11,717,630
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2013 Assessment and Property Tax

Why property assessment?

“Property assessment is the process of assigning a dollar value to a property for taxation purposes. In Alberta property is taxed based on the *ad valorem* principle. *Ad valorem* means “according to value.” This means that the amount of tax paid is based on the value of the property.

Property taxes are a primary source of revenue for municipalities. Property taxes are used to finance local programs and services...

The assessment and taxation system begins with the laws outlined in the *Municipal Government Act*. All activities that are associated with property assessment and taxation are governed by this legislation and its regulations.” (1)

(1) *Guide to Property assessment and Taxation in Alberta, Alberta Municipal Affairs.*

How is the tax rate calculated?

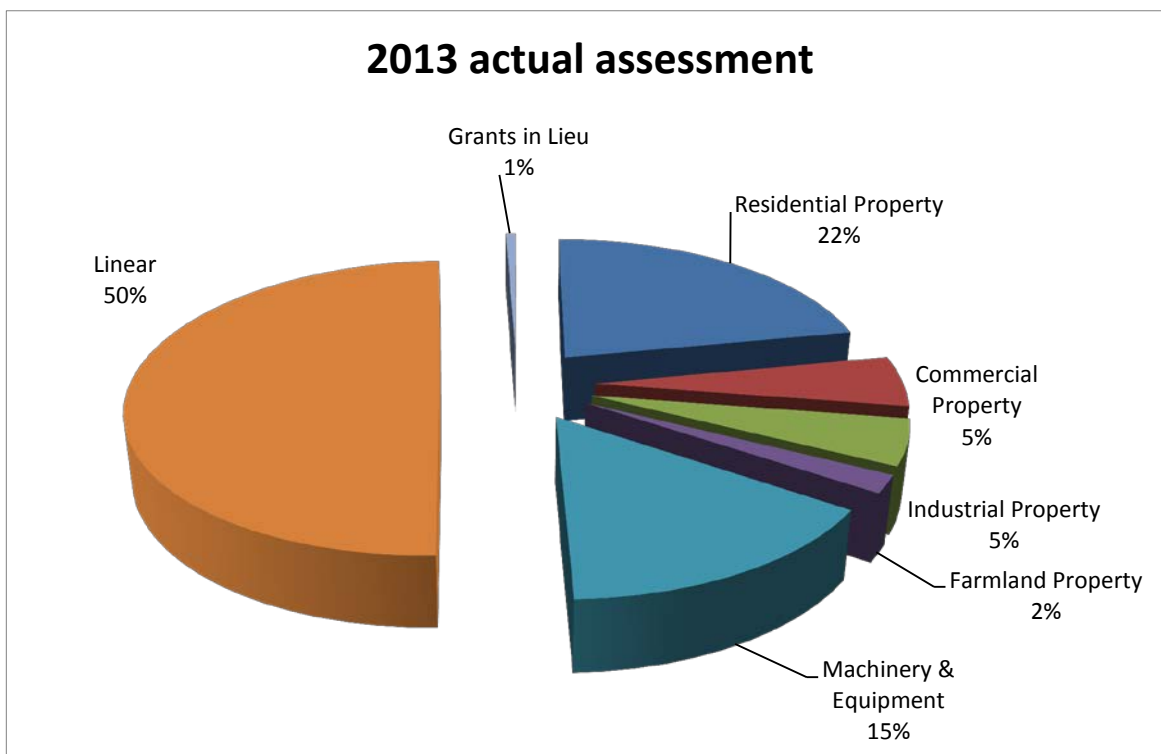
Revenue requirement / Assessment base = Tax rate

What is the County’s cash requirement?

The County’s cash requirement worksheet identifies cash requirements for operating, capital and restricted surplus contributions purposes.

Assessment and Municipal Revenue Projection

	2012 assessment	% change estimated	2013 actual assessment	2013 estimated municipal revenue (based on 2012 mill rates)
Residential Property	\$458,106,700	7.27%	\$491,428,480	\$3,733,874
Commercial Property	\$97,896,550	25.95%	\$123,298,750	\$1,443,952
Industrial Property	\$109,768,690	1.80%	\$111,740,830	\$1,308,597
Farmland Property	\$42,889,820	0.41%	\$43,066,460	\$327,219
Machinery & Equipment	\$360,493,640	-5.67%	\$340,055,290	\$3,982,388
Linear	\$1,091,272,460	2.30%	\$1,116,398,440	\$13,074,142
Grants in Lieu	\$13,704,460	1.27%	\$13,878,820	\$124,832
Total Taxable Assessment	\$2,174,132,320	3.02%	\$2,239,867,070	\$23,995,003
Tax exempt assessment	\$157,220,040	0.54%	\$158,074,220	
Total Assessment	\$2,331,352,360	2.86%	\$2,397,941,290	\$23,995,003



Summary by category:

	2012 Assessment (Oct. 31, 2012)	Estimated % change from 2012	2013 estimated assessment	2013 actual assessment	Actual % change from 2012	2013 projected municipal levy revenue - using estimated assessment	MT Revenue at current rate and using actual assessment
Residential Property	\$458,106,700	-65%	\$485,494,890	\$491,428,480	7.27%	\$3,681,367	\$3,733,874
Commercial Property	\$97,896,550	4%	\$101,746,130	\$123,298,750	25.95%	\$1,195,228	\$1,443,952
Industrial Property	\$109,768,690	3%	\$112,562,440	\$111,740,830	1.80%	\$1,323,967	\$1,308,597
Farmland Property	\$42,889,820	0%	\$43,066,040	\$43,066,460	0.41%	\$327,216	\$327,219
Machinery & Equipment	\$360,493,640	-4%	\$346,276,700	\$340,055,290	-5.67%	\$4,055,246	\$3,982,388
Linear	\$1,091,272,460	-5%	\$1,034,618,723	\$1,116,398,440	2.30%	\$12,116,420	\$13,074,142
Grants in Lieu	\$13,704,460	2%	\$13,978,110	\$13,878,820	1.27%	\$125,861	\$124,832
Total	\$2,174,132,320	-1.7%	\$2,137,743,033	\$2,239,867,070	3.02%	\$22,825,306	\$23,995,003
Tax exempt assessment	\$157,220,040	0.95%	\$158,706,900	\$158,074,220	0.54%	-	-
Total	\$2,331,352,360	-1.50%	\$2,296,449,933	\$2,397,941,290	2.86%	\$22,825,306	\$23,995,003

Additional revenue: 1,169,697