

2014 Operating and Capital Budget

Special Council (Budget) Meeting

Fort Vermilion Council Chambers

April 4, 2014

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2014 Operating Budget

Mackenzie County

2014 Operating Budget

Variances from January 2014 budget presentation

	January 2014	April 2014	Change
Operating Revenues:	\$31,388,548	\$33,804,343	\$2,415,795
Municipal Tax (April - based on actual assessment)	\$24,142,242	\$26,552,132	
Other	\$7,246,306	\$7,252,211	

Explanation:

Change in municipal tax revenue		\$2,409,890
MSI Grant (operating)		-\$216,274
MSI Grant (operating)		\$122,179
Housing Needs Assessment Grant		\$100,000
Net Change		\$2,415,795

Operating Expense:	\$34,970,331	\$36,740,061	\$1,769,730
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Explanation:

Non-TCA projects		-\$591,013
Non-TCA projects (including CF from 2013)		\$1,547,977
La Crete Recreational Coordinator		\$55,000
NBV of Disposed TCA (non-cash)		\$772,891
Change in LTD interest		-\$15,125
Net Change		\$1,769,730

Net change in operating revenues and expenses			\$646,066
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MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2014 BUDGET (including depreciation of capital assets)

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Variance	% Variance
OPERATIONAL REVENUES							
Property taxes	29,509,060	30,086,554	31,120,528	31,129,352	26,819,731	(4,309,621)	TBD
School requisitions	6,295,112	6,157,364	6,222,152	6,222,152	-	(6,222,152)	TBD
Lodge requisitions	719,088	291,715	392,262	392,262	-	(392,262)	TBD
Net property taxes	22,494,860	23,637,475	24,506,114	24,514,938	26,819,731	2,304,793	
User fees and sales of goods	2,327,164	3,439,363	3,232,396	3,522,472	4,212,096	689,624	19.6%
Government transfers	1,296,307	3,424,403	1,821,615	1,223,479	1,433,905	210,426	17.2%
Investment income (operating)	422,701	454,041	377,428	326,000	326,000	-	0.0%
Penalties and costs on taxes	115,552	140,171	240,452	115,000	140,000	25,000	21.7%
Licenses, permits and fines	354,142	428,969	404,159	328,600	343,000	14,400	4.4%
Rentals	74,858	77,847	107,152	80,128	77,591	(2,537)	-3.2%
Insurance proceeds	8,729	673	16,236	-	-	-	
Development levies	10,437	61,302	156,593	-	-	-	
Municipal reserve revenue	24,601	44,578	110,066	-	50,000	50,000	
Sale of non-TCA equipment	1,500	3,454	-	-	800	800	TBD
Other	345,352	649,993	617,888	334,625	401,220	66,595	19.9%
Total operating revenues	27,476,203	32,362,267	31,590,099	30,445,242	33,804,343	3,359,101	
OPERATIONAL EXPENSES							
Legislative	669,581	594,063	617,724	735,150	770,981	35,831	4.9%
Administration	2,992,174	3,379,386	3,325,795	3,415,061	3,753,783	338,722	9.9%
Grants to other governments	1,598,790	1,371,120	1,786,210	1,765,786	1,811,810	46,024	2.6%
Protective services	960,786	2,729,063	1,264,879	1,566,071	1,652,894	86,823	5.5%
Transportation	12,881,821	13,181,067	12,941,082	12,686,567	16,726,562	4,039,995	31.8%
Water, sewer, solid waste disposal	3,933,057	4,211,295	4,557,490	4,754,579	4,947,848	193,269	4.1%
Public health and welfare (FCSS)	622,969	728,839	611,618	693,241	690,341	(2,900)	-0.4%
Planning, development	532,589	785,546	943,560	1,030,661	1,112,088	81,427	7.9%
Agriculture and Veterinary	1,032,041	945,293	1,132,801	1,385,366	1,432,329	46,963	3.4%
Recreation and culture	1,470,713	1,618,859	1,762,047	1,980,849	2,293,448	312,599	15.8%
Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	TBD
Total operating expenses	27,036,256	29,749,124	29,535,330	31,156,021	36,740,061	5,584,040	18%
Excess (deficiency) before other	439,947	2,613,143	2,054,769	(710,779)	(2,935,718)	(2,224,939)	
CAPITAL REVENUES							
Government transfers for capital	2,193,446	5,103,229	4,954,981	14,549,112	16,044,583	1,495,471	1,495,471
Other revenue for capital	1,498,632	156,682	207,455	705,103	654,970	(50,133)	(50,133)
Proceeds from sale of TCA assets	1,003,616	663,234	1,523	1,500	556,000	554,500	554,500
	4,695,694	5,923,145	5,163,959	15,255,715	17,255,553	(15,260,497)	1,999,838
EXCESS (DEFICIENCY) - PSAB Model	5,135,641	8,353,845	7,218,728	14,549,718	14,319,835	(229,883)	(229,883)
Convert to local government model							
Remove non-cash transactions	6,540,031	8,336,955	7,471,124	6,834,976	8,034,780	1,199,804	17.6%
Remove revenue for capital projects	(4,695,694)	(5,923,145)	(5,163,959)	(15,255,715)	(17,255,553)	(1,999,838)	13.1%
Long term debt principal	2,032,234	2,275,059	1,826,572	1,928,507	2,259,770	331,263	17.2%
Short term debt (gravel)					-		
Transfers to/from reserves or for capital	4,897,743	8,442,596	7,699,321	4,200,472	2,839,293	(1,361,179)	-32.4%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	-	-	(0)	(0)	

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2014 BUDGET (excluding depreciation of capital assets)

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
OPERATIONAL REVENUES							
Property taxes	29,509,060	30,086,554	31,120,528	31,129,352	26,819,731	(4,309,621)	
School requisitions	6,295,112	6,157,364	6,222,152	6,222,152		(6,222,152)	
Lodge requisitions	719,088	291,715	392,262	392,262		(392,262)	-100%
Net property taxes	22,494,860	23,637,475	24,506,114	24,514,938	26,819,731	2,304,793	9%
User fees and sales of goods	2,327,164	3,439,363	3,232,396	3,522,472	4,212,096	689,624	20%
Government transfers	1,296,307	3,424,403	1,821,615	1,223,479	1,433,905	210,426	17%
Investment income (operating)	422,701	454,041	377,428	326,000	326,000		0%
Penalties and costs on taxes	115,552	140,171	240,452	115,000	140,000	25,000	22%
Licenses, permits and fines	354,142	428,969	404,159	328,600	343,000	14,400	4%
Rentals	74,858	77,847	107,152	80,128	77,591	(2,537)	-3%
Insurance proceeds	8,729	673	16,236				
Development levies	10,437	61,302	156,593				
Municipal reserve revenue	24,601	44,578	110,066		50,000	50,000	
Sale of non-TCA equipment	1,500	3,454			800		
Other	345,352	649,993	617,888	334,625	401,220	66,595	20%
Total operating revenues	27,476,202	32,362,266	31,590,098	30,445,241	33,804,343	1,053,508	
OPERATIONAL EXPENSES							
Legislative	669,581	594,063	617,724	735,150	770,981	35,831	5%
Administration	2,896,550	3,123,507	3,029,112	3,133,715	3,458,533	324,818	10%
Grants to other governments	1,598,790	1,371,120	1,786,210	1,765,786	1,811,810	46,024	3%
Protective services	838,851	2,601,963	1,111,544	1,420,661	1,491,143	70,482	5%
Transportation	8,473,234	8,666,414	8,160,836	7,873,451	11,060,729	3,187,278	40%
Water, sewer, solid waste disposal	2,449,703	2,706,823	2,980,034	3,099,866	3,372,075	272,209	9%
Public health and welfare (FCSS)	622,969	728,839	611,618	752,841	690,341	(62,500)	-8%
Planning & development	435,049	782,444	940,457	1,024,634	1,108,985	84,351	8%
Agriculture and Veterinary	1,032,041	847,740	1,014,913	1,276,204	1,322,795	46,591	4%
Recreation and culture	1,276,579	1,351,883	1,477,516	1,554,109	1,863,294	309,185	20%
Total operating expenses	20,293,347	22,774,796	21,729,965	22,636,417	26,950,686	4,314,269	19%
Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	35%
Excess (deficiency) before other	6,841,121	9,382,878	9,268,010	6,666,135	5,305,680	(3,666,047)	
CAPITAL REVENUES							
Government transfers for capital	2,193,446	5,103,229	4,954,981	14,549,112	16,044,583	1,495,471	10%
Other revenue for capital	1,498,632	156,682	207,455	705,103	654,970	(50,133)	-7%
Proceeds from sale of TCA assets	1,003,616	663,235	1,523	1,500	556,000	6,834,976	455665%
	4,695,694	5,923,146	5,163,959	15,255,715	17,255,553	-	
EXCESS (DEFICIENCY) - PSAB Model*	11,536,815	15,306,024	14,431,969	21,921,850	22,561,233	(3,666,047)	
Convert to local government model**							
Remove non-cash transactions	138,857	1,567,218	257,883	(537,156)	(206,618)	330,538	-62%
Remove revenue for capital projects	(4,695,694)	(5,923,145)	(5,163,959)	(15,255,715)	(17,255,553)	(1,999,836)	13%
Long term debt principal	2,032,234	2,275,059	1,826,572	1,928,507	2,259,770	331,263	17%
Short term borrowing (gravel)			-				
Transfers to/from reserves or to fund capital projects	4,897,743	8,625,039	7,699,321	4,200,472	2,839,293	(1,361,179)	-32%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	0	-	(0)	(4,305,429)	

*Public Sector Accounting Board

MACKENZIE COUNTY
STATEMENT OF OPERATIONS - 2014 BUDGET (including depreciation of capital assets)

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
OPERATING REVENUES							
100-Taxation	29,249,181	29,859,344	30,860,986	30,880,043	26,552,132		TBD
124-Frontage	247,129	255,668	248,706	272,552	267,599	(4,953)	-2%
747-School requisition	6,295,112	6,157,364	6,222,152	6,222,152	-		TBD
750-Lodge requisition	719,088	291,715	392,262	392,262	-		TBD
Net property taxes	22,482,110	23,665,933	24,495,278	24,538,181	26,819,731	2,281,550	
420-Sales of goods and services	303,843	641,482	372,681	322,405	547,635	225,230	70%
421-Sale of water - metered	1,522,444	2,097,610	2,158,058	2,397,080	2,093,681	(303,399)	-13%
422-Sale of water - bulk	500,878	700,271	701,657	802,987	1,570,781	767,794	96%
424-Sale of land	13,922	63,764	46,859	-	-	-	
510-Penalties on taxes	115,552	140,171	240,452	115,000	140,000	25,000	22%
511-Penalties of AR and utilities	35,870	41,251	41,766	35,000	40,000	5,000	14%
520-Licenses and permits	11,704	19,911	22,484	15,600	33,000	17,400	112%
521-Offsite levy	10,437	61,302	156,593	-	-	-	
522-Municipal reserve revenue	24,601	44,578	110,066	-	50,000	50,000	
526-Safety code permits	263,848	330,815	308,789	250,000	250,000	-	0%
525-Subdivision fees	37,586	48,899	44,674	25,000	25,000	-	0%
530-Fines	29,836	16,270	15,221	28,000	20,000	(8,000)	-29%
531-Safety code fees	11,168	13,074	12,993	10,000	10,000	-	0%
550-Interest revenue	422,701	430,269	402,125	326,000	326,000	-	0%
551-Market value changes	-	23,771	(24,699)	-	-	-	
560-Rental and lease revenue	74,858	77,847	107,152	80,128	77,591	(2,537)	-3%
570-Insurance proceeds	8,729	673	16,236	-	-	-	
592-Well drilling revenue	22,903	250,945	147,804	25,000	75,000	50,000	200%
597-Other revenue	182,468	184,802	283,570	206,875	212,875	6,000	3%
598-Community aggregate levy	90,189	109,231	97,889	67,750	50,000	(17,750)	
630-Sale of non-TCA equipment	1,500	3,454	-	-	800	800	
790-Tradeshaw Revenues	-	-	-	-	28,345		
830-Federal grants	-	1,874	-	-	-	-	
840-Provincial grants	1,296,307	3,240,086	1,821,615	1,223,479	1,433,905	210,426	17%
990-Over/under tax collections	12,750	(28,460)	10,836	(23,243)	-	23,243	TBD
TOTAL REVENUE	27,476,202	32,179,823	31,590,099	30,445,242	33,804,343	3,330,756	
OPERATING EXPENSES							
110-Wages and salaries	4,436,777	5,140,205	5,645,161	6,323,484	6,737,023	413,539	7%
132-Benefits	803,760	880,574	1,017,599	1,249,650	1,404,288	154,638	12%
136-WCB contributions	46,075	42,059	63,138	61,391	47,345	(14,046)	-23%
142-Recruiting	17,653	18,716	-	20,000	20,000	-	0%
150-Isolation cost	57,009	35,642	43,798	66,000	66,000	-	0%
151-Honoraria	548,907	473,231	515,230	532,500	566,050	33,550	6%
211-Travel and subsistence	292,020	412,881	317,291	335,100	375,630	40,530	12%
212-Promotional expense	15,163	34,222	102,704	72,500	77,500	5,000	7%
214-Memberships & conference fee	94,517	111,370	78,290	125,480	128,280	2,800	2%
215-Freight	94,534	97,306	111,899	113,260	123,980	10,720	9%
216-Postage	22,130	29,193	44,113	33,450	42,500	9,050	27%
217-Telephone	165,370	136,459	140,050	160,709	143,199	(17,510)	-11%
221-Advertising	61,461	61,978	40,296	71,940	58,500	(13,440)	-19%
223-Subscriptions and publications	3,932	4,777	6,227	8,222	11,512	3,290	40%
231-Audit fee	54,690	68,965	64,125	57,500	76,000	18,500	32%
232-Legal fee	124,423	74,488	75,108	95,000	85,000	(10,000)	-11%
233-Engineering consulting	88,981	153,245	99,267	91,000	98,500	7,500	8%
235-Professional fee	1,317,904	2,660,001	1,420,980	1,364,204	1,477,110	112,906	8%
236-Enhanced policing fee	282,846	237,840	257,812	347,500	284,000	(63,500)	-18%
239-Training and education	50,008	42,147	53,303	175,405	207,456	32,051	18%
242-Computer programming	41,992	52,746	47,267	61,119	89,828	28,709	47%
251-Repair & maintenance - bridge	174,036	59,312	35,702	181,100	406,500	225,400	124%
252-Repair & maintenance - buildin	151,369	181,060	134,594	172,716	174,050	1,334	1%
253-Repair & maintenance - equipr	244,211	256,390	332,207	300,300	330,400	30,100	10%
255-Repair & maintenance - vehicl	100,413	100,884	67,877	94,200	94,300	100	0%
258-Contract graders	105,911	93,290	182,425	150,000	150,000	-	0%

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
259-Repair & maintenance - structu	948,792	989,490	1,543,400	1,855,908	1,727,605	(128,303)	-7%
261-Ice bridge construction	83,365	76,692	144,054	120,000	120,000	-	0%
262-Rental - building and land	36,933	15,133	23,442	17,029	31,850	14,821	87%
263-Rental - vehicle and equipmen	98,143	69,940	55,572	64,228	61,556	(2,672)	-4%
266-Communications	68,041	73,785	73,018	68,706	107,342	38,636	56%
271-Licenses and permits	8,753	10,704	10,171	12,829	20,100	7,271	57%
272-Damage claims	1,000	1,500	27,916	5,000	5,000	-	0%
273-Taxes	13,382	990	817	15,000	15,000	-	0%
274-Insurance	241,106	272,043	271,727	284,800	313,000	28,200	10%
342-Assessor fees	252,483	257,865	261,782	235,000	262,100	27,100	12%
290-Election cost	-	-	14,282	8,000	5,000	(3,000)	-38%
511-Goods and supplies	723,152	1,041,571	761,848	878,561	890,136	11,575	1%
512-Medical supplies	-	-	-	-	-	-	-
521-Fuel and oil	719,646	821,066	944,698	732,650	820,550	87,900	12%
531-Chemicals and salt	215,575	195,479	233,128	280,950	295,600	14,650	5%
532-Dust control	328,956	365,815	458,750	419,800	455,000	35,200	8%
533-Grader blades	153,301	133,451	119,161	150,000	140,000	(10,000)	-7%
534-Gravel (apply; supply and appl	1,957,622	1,017,661	806,073	840,130	3,203,600	2,363,470	281%
535-Gravel reclamation cost	621,903	12,109	26,529	-	-	-	-
543-Natural gas	102,962	84,170	106,154	98,464	117,500	19,036	19%
544-Electrical power	549,748	571,607	692,901	657,587	716,643	59,056	9%
710-Grant - Town of High Level	802,390	578,420	993,423	972,999	1,019,023	46,024	5%
710-Grant - Town of Rainbow Lake	796,400	792,700	792,787	792,787	792,787	0	0%
735-Grants to other organizations	1,498,132	1,690,701	1,745,667	1,825,925	1,935,802	109,877	6%
800-Emergency Expenses	2,062	-	-	-	-	-	-
810-Interest and service charges	32,418	39,202	17,864	36,000	36,000	-	0%
831-Interest - long term debt	484,236	426,418	396,045	469,490	733,658	264,168	56%
921-Bad debt expense	(1,119)	3,475	(3,300)	8,000	7,500	(500)	-6%
922-Tax cancellation/write-off	11,732	202,181	32,222	60,000	50,000	(10,000)	-17%
992-Cost of land sold	7,286	4,429	25,486	-	-	-	-
993-NBV value of disposed TCA	1,094,979	854,138	7,000	13,492	772,891	759,399	5629%
994-Change in inventory	(956,123)	713,078	250,883	(550,648)	(979,509)	(428,861)	78%
995-Depreciation of TCA	6,401,174	6,769,738	7,213,241	7,376,914	8,241,398	864,484	12%
TOTAL	26,694,521	29,544,532	28,943,204	30,013,331	35,192,084	5,178,753	17%
Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	TBD
TOTAL EXPENSES	27,036,256	29,749,124	29,535,328	31,156,021	36,740,061	5,584,040	18%
EXCESS (DEFICIENCY)	439,946	2,430,698	2,054,770	(710,779)	(2,935,717)	(2,253,283)	
OTHER							
125-Connection fees	-	-	-	-	-	-	-
830-Federal transfers for capital	103,235	5,103,229	-	-	-	-	-
840-Provincial transfers for capital	2,090,211	-	4,954,981	14,553,894	16,044,583	1,490,689	10%
570-Insurance proceeds	31,000	-	-	-	-	-	-
575-Contributed TCA	1,442,832	-	150,000	325,000	654,970	329,970	-
597-Other capital revenue	24,800	156,682	57,455	380,103	-	(380,103)	-100%
630-Proceeds from sale of TCA asse	1,003,616	663,235	1,523	1,500	556,000	554,500	36967%
631-Proceeds of traded-in TCA asse	-	-	-	-	-	-	-
	4,695,694	5,923,146	5,163,959	15,260,497	17,255,553	1,995,056	
EXCESS (DEFICIENCY) - PS MODEL	5,135,640	8,353,844	7,218,729	14,549,718	14,319,836	(258,227)	

Code	Project description	Total 2014 project cost	County's cost	External Funding				Internal Funding			NOTES
				NDCC Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Other Internal Funding	Restricted Surplus (previous years)	Municipal Levy	

(12) - Administration Department

7-12-30-01	Information Technology budget	\$110,800	\$110,800							\$110,800	Cut by \$7000 re: iPads.
7-12-30-02	Regional Housing Study	\$100,000	\$0			\$100,000					
7-12-30-04	Zama Office Furniture (CF)	\$12,955	\$12,955						\$12,955		
7-12-30-12	Phase I - Rainbow Lake - Fort Nelsen Connection - Study (CF)	\$30,779	\$30,779						\$30,779		
7-12-30-14	Disaster Emergency Risk Assessment & Planning (CF)	\$11,372	\$11,372						\$11,372		
<i>Total department 12</i>		\$265,906	\$165,906	\$0	\$0	\$100,000	\$0	\$0	\$55,106	\$110,800	\$0

(23) - Fire Department

7-23-30-01	Pagers/Radios for FDs (CF)	\$132,360	\$132,360						\$40,500	\$91,860	
7-23-30-02	LC - Tompkins - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000	
7-23-30-03	FV - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000	
7-23-30-04	LC - Hot swap hydraulic couplers	\$9,000	\$9,000							\$9,000	
7-23-30-05	FV - Rescue tools	\$15,000	\$15,000							\$15,000	
7-23-30-06	ZA - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000	
7-23-30-07	LC - Basic Hazmat supplies	\$10,500	\$10,500							\$10,500	
7-23-30-08	Blue Hills Fire Hall Furniture (CF - 2013CAP)	\$1,952	\$0						\$1,952		
<i>Total department 23</i>		\$183,812	\$181,860	\$0	\$0	\$0	\$0	\$0	\$42,452	\$141,360	

(26) - Enforcement Department

		\$0	\$0								
<i>Total department 26</i>		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	

Code	Project description	Total 2014 project cost	County's cost	External Funding				Internal Funding			NOTES
				NDCC Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Other Internal Funding	Restricted Surplus (previous years)	Municipal Levy	

(32) - Public Works

7-32-30-01	FV - Variety of Tools (CF)	\$12,384	\$12,384						\$12,384		
732-30-02	Rocky Lane Regrading (CF - 2013 CAP)	\$24,540	\$24,540						\$24,540		
7-32-30-03	LC - Mower with mulch kit for Tool Cat	\$4,810	\$4,810							\$4,810	
7-32-30-08	Radio/Telephone Equipment (CF)	\$2,382	\$2,382						\$2,382		
7-32-30-09	FV - Grapple bucket	\$4,951	\$4,951							\$4,951	Recommended by PW Committee.
7-32-30-10	FV - Antique fire truck restoration	\$4,800	\$4,800							\$4,800	Recommended by PW Committee.
7-32-30-11	FV - Gyro mower	\$3,000	\$2,200					\$800		\$2,200	Recommended by PW Committee.
7-32-30-12	LC & FV - Road disposition - Survey work	\$50,000	\$50,000							\$50,000	Admin to prioritize which roads to be done.
7-32-30-13	Assumption Hill Improvements (ditching)	\$20,000	\$20,000							\$20,000	New
7-32-30-14	Hwy88 Km Markers	\$15,000	\$15,000							\$15,000	New
7-32-30-15	Zama Access Frost Heave Repair (km45)	\$25,000	\$25,000							\$25,000	New
7-32-30-16	ESRD Genetic Site Access	\$25,000	\$25,000							\$25,000	New
<i>Total department 32</i>		\$191,867	\$191,067	\$0	\$0	\$0	\$0	\$800	\$39,306	\$151,761	

(33) - Airport Department

		\$0	\$0								
<i>Total department 33</i>		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	

(41) - Water Services Department

\$0

7-41-30-01	Mackenzie Potable Water Supply Study	\$350,000	\$200,000			\$150,000				\$200,000	As per PW Committee Recommendation; AB Community Partnership or Regional Collaboration Funding?
7-41-30-02	Zama WTP (lights replacement)	\$15,000	\$15,000							\$15,000	New
<i>Total department 41</i>		\$365,000	\$215,000	\$0	\$0	\$150,000	\$0	\$0	\$0	\$215,000	

(42) Sewer Services Department

		\$0	\$0							\$0	
<i>Total department 42</i>		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	

Code	Project description	Total 2014 project cost	County's cost	External Funding				Internal Funding			NOTES
				NDCC Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Other Internal Funding	Restricted Surplus (previous years)	Municipal Levy	

(43) Solid Waste Disposal Department

7-43-30-01	LC - Concrete pad for 40-yard bins	\$4,500	\$4,500							\$4,500	
<i>Total departments 43</i>		\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$0		\$4,500	

(61) - Planning & Development Department

7-61-30-02	Infrastructure Master Plans (CF)	\$145,267	\$145,267						\$145,267		
7-61-30-05	AVPA (CF)	\$10,000	\$10,000						\$10,000		
7-61-30-09	Rural addressing signs	\$205,000	\$5,000				\$200,000			\$5,000	\$200,000 - Estimated fees from sales
<i>Total department 61</i>		\$360,267	\$160,267	\$0	\$0	\$0	\$200,000	\$0	\$155,267	\$5,000	

(CF)

7-63-30-01-xxx	Master Drainage Plan Project	\$144,740	\$144,740						\$144,740		
<i>Total department 63</i>		\$144,740	\$144,740	\$0	\$0	\$0	\$0	\$0	\$144,740	\$0	

(72) - Parks & Playgrounds Department

7-72-30-04	Wadlin Lake - Fire wood shelter (CF)	\$1,500	\$1,500						\$1,500		
7-72-30-05	La Cretee Main Street Beautification (CF)	\$18,227	\$18,227						\$18,227		
7-72-30-06	Hilch Lake Stairs (CF 2013CAP)	\$2,131	\$2,131						\$2,131		
7-72-30-07	FV Concrete Toilets (CF 2013CAP)	\$1,375	\$1,375						\$1,375		
7-72-30-08	Hutch Lake - Dock walkway repair	\$1,152	\$1,152							\$1,152	
7-72-30-09	Machesis Lake - Fire pits and picnic tables	\$5,000	\$5,000							\$5,000	
7-72-30-10	Wadlin Lake - Blocking for dock	\$2,500	\$2,500							\$2,500	
<i>Total department 72</i>		\$31,885	\$31,885	\$0	\$0	\$0	\$0	\$0	\$23,233	\$8,652	

TOTAL		\$1,547,977	\$1,095,225	\$0	\$0	\$250,000	\$200,000	\$800	\$460,104	\$637,073	
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2014 Capital Budget

(Tangible Capital Assets)

Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 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														
6-12-30-01	Signs with Flags for FV Office (CF)	25,000	1,607	\$23,393	\$23,393						\$23,393	IC-Adm		
6-12-30-02	Alarm System for FV Office (CF)	49,128	39,750	\$9,378	\$9,378						\$9,378	IC-Adm		
6-12-30-04	FV Office Building Improvements (roof and other) (CF)	150,000	127,787	\$22,213	\$22,213						\$22,213	IC-Adm		Was \$16,328 from MSI
6-12-30-05	Virtual City Hall (CF)	20,000	15,585	\$4,415	\$4,415						\$4,415	IC-Adm		
6-12-30-11	UPS Replacement (FV)			\$10,000	\$10,000					\$10,000				Approved at December 18th meeting, but missed on January 13 package
6-12-30-12	Automatic Generator Unit (FV)			\$69,450	\$69,450					\$69,450				Approved at December 18th meeting, but missed on January 13 package
6-12-30-13	Council Chamber Upgrade (Microphone, Videoconference, Table Wiring System)			\$22,500	\$22,500					\$22,500				Approved at December 18th meeting, but missed on January 13 package
6-12-30-14	Zama Office Entrance (stones and a sign)			\$18,000	\$18,000					\$18,000				New
6-12-30-07	Wireless infrastructure & access control upgrades		-	\$15,000	\$15,000					\$15,000				Office, shops, water treatment plants.
6-12-30-08	Pressure sealer		-	\$8,929	\$8,929					\$8,929				For utility billings.
6-12-30-15	Land Purchase from ESRD (CF)	176,001	42,673	\$133,328	\$133,328						\$133,328	IC-Adm		
6-12-30-17	County House Repairs (CF)	83,148	73,578	\$9,570	\$9,570						\$9,570	IC-Adm		
Total department 12				\$346,176	\$346,176	\$0	\$0	\$0	\$0	\$143,879	\$202,297	\$0	\$0	
(23) - Fire Department														
6-23-30-12	LC - Repair fire hall parking lot			\$45,000	\$45,000					\$45,000				
6-23-30-13	LC - Combi tool (new)			\$8,000	\$8,000					\$8,000				
6-23-30-14	LC - Upgrade foam system on tanker (new)			\$11,000	\$11,000					\$11,000				
6-23-30-19	LC - Trailer for sprinkler equipment (new)			\$17,500	\$8,750			\$8,750	\$8,750					Fire fighters to fund-raise 50%.
6-23-30-27	FV - New tanker/pumper, with equipment			\$375,000	\$0		\$375,000							FV or Tompkins; one other needed in 2015.
6-23-30-30	FV - Work bench (new)			\$5,500	\$5,500					\$5,500				
6-23-30-31	ZA - Power pack (new)			\$9,500	\$9,500					\$9,500				
				\$0	\$0									
Total department 23				\$471,500	\$87,750	\$0	\$375,000	\$0	\$8,750	\$87,750	\$0	\$0	\$0	
Bylaw Enforcement Department														
				\$0	\$0									
Total department 26				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 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	
(32) - Transportation Department														
6-32-30-05	LC 101 St & 103 Ave Reconstruction (CF & New)	1,602,062	1,521,867	\$80,195	\$80,195					\$35,000	\$45,195	IC-PW		Additional funds required for the street lights
6-32-30-09	New Road Infrastructure (CF)	500,000	186,734	\$313,266	\$313,266						\$313,266	IC-PW		
6-32-30-10	Bridge File 81125 (CF)	349,005	28,452	\$320,553	\$202,186		\$118,367				\$202,186	IC-PW		
6-32-30-11	BF 81120/79239 (CF)	260,000	10,000	\$250,000	\$250,000						\$250,000	IC-PW		
6-32-30-18	Zama Bears paw Crescent (CF)	526,894	511,261	\$15,633	\$15,633						\$15,633	IC-PW		
6-32-30-21	Zama Utility Pole Relocation (CF)	62,456	53,513	\$8,943	\$8,943						\$8,943	IC-PW		
6-32-30-26	LC - 4WD loader			\$266,000	\$83,981		\$182,019			\$4,125	\$79,856	V&E		Recommended by PW Committee; change in funding allocations
6-32-30-27	LC & FV - 3 ADW graders (LC 2, FV 1)			\$1,195,488	\$0		\$647,488		\$548,000					Recommended by PW Committee. Units 2128, 2129, 2133.
6-32-30-28	LC - 94th Ave East - Chip seal east to Hwy 697			\$345,000	\$0		\$345,000							
6-32-30-29	LC - South Access West - paving to Heritage Centre			\$1,260,000	\$52,137		\$1,207,863				\$52,137	RR		
6-32-30-30	HL - Golf Course Road Pave			\$300,000	\$300,000					\$300,000				
6-32-30-31	Zama Access Pave (PH V)			\$6,000,000	\$1,999,800			\$4,000,200			\$1,999,800	RR		Pave is subject to BCF
6-32-30-32	Lakeside Estate (Two street lights and walking trail from the subdivision to ???)			\$150,000	\$150,000					\$150,000				
6-32-30-34	LC-Blue Hills Pave			\$2,500,000	\$833,250		\$1,666,750				\$833,250	RR		2014 - Engineering for \$50,000; Pave is subject to BCF
6-32-30-35	LC - BF 81336 (CF & New)	55,000	5,000	\$50,000	\$50,000						\$50,000	RR		
6-32-30-36	LC - BF 75117 (CF & New)	354,800	29,800	\$325,000	\$325,000					\$300,000	\$25,000	RR		Added \$275,000 - problem culvert
6-32-30-37	LC - Spruce Road Rebuild (CF & New)	155,000	35,245	\$119,755	\$19,755	\$100,000					\$19,755	DR		
6-32-30-38	LC - Angle broom attachment for Bobcat			\$5,700	\$5,700					\$5,700				Recommended by PW Committee.
6-32-30-39	LC - 84-inch hydraulic angle soil conditioner			\$8,100	\$8,100					\$8,100				Recommended by PW Committee.
6-32-30-40	LC - Snow blower			\$49,000	\$49,000					\$49,000				Recommended by PW Committee.
6-32-30-41	FV - River Road seal coat			\$345,000	\$0		\$345,000							
6-32-30-42	LC - 101 St & 100 Ave - Traffic lights			\$200,000	\$0	\$200,000				\$0				
6-32-30-43	ZA - Replacement vehicle			\$35,000	\$35,000					\$35,000				
6-32-30-44	ZA - Zero turn mower			\$13,000	\$8,000			\$5,000	\$8,000					Reflects the actual trade-in value.
6-32-30-47	LC - South - Shoulder pull and road rehabilitation			\$100,000	\$0	\$100,000				\$0				
6-32-30-50	Gravel Reserve (to secure gravel source) (CF)	150,000		\$150,000	\$150,000						\$150,000	IC-PW		Was \$500,000 budget in 2013 - not needed now
6-32-30-53	FV - Hamlet asphalt pavement overlay 44th Ave			\$60,000	\$60,000					\$60,000				Was MSI - changed to municipal levy.
6-32-30-54	FV - Bobcat/tool cat, with flail mower and sander			\$65,000	\$65,000					\$65,000				Recommended by PW Committee.
6-32-30-55	FV - Trailer replacement			\$8,500	\$6,000			\$2,500	\$6,000					Recommended by PW Committee.

Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 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	
6-32-30-57	FV - Sand and salt shelter			\$175,000	\$0		\$175,000							Recommended by PW Committee.
6-32-30-60	FV - Cold storage/Emergency generator building			\$132,250	\$0		\$132,250							Recommended by PW Committee.
6-32-30-61	FV - Child Lake/Boyer Lake road rebuilds			\$123,000	\$0			\$123,000						Budget was \$123,000. ATA would fund 100% if their budget allows.
6-32-30-63	Zama Access Pave (PH IV) (CF)	6,011,412	5,991,412	\$20,000	\$20,000					\$20,000	IC-PW			
6-32-30-64	FV - North- Shoulder pull and road rehabilitation			\$609,261	\$609,261					\$344,770	\$264,491			
6-32-30-65	FV - 45th Street repaving			\$370,000	\$252,430	\$117,570				\$37,430	\$215,000	RR		Additional \$215,000 is required as per the engineering estimate
6-32-30-82	HWY 88 Connector Upgrade (CF)	15,010,460	14,960,460	\$50,000	\$50,000					\$50,000	IC-PW			
				\$0	\$0									
Total department 32				\$16,018,644	\$6,002,637	\$517,570	\$3,152,987	\$5,789,950	\$555,500	\$1,408,125	\$4,594,512	\$0	\$0	
(33) - Airport Department														
6-33-30-02	FV Airport Development (CF)	\$1,379,606	1,363,224	\$16,382	\$16,382						\$16,382	IC-ARP		
6-33-30-04	LC Instrument Approach (CF)	50,001	36,112	\$13,889	\$13,889						\$13,889	IC-ARP		
Total department 33				\$30,271	\$30,271	\$0	\$0	\$0	\$0	\$0	\$30,271	\$0	\$0	
(41) - Water Treatment & Distribution Department														
6-41-30-01	FV - Truck Meter Upgrade	33,000	12,136	\$20,864	\$20,864						\$20,864	WTR		
6-41-30-02	FV - 43rd Water Line Replacement	394,697	50,299	\$344,398	\$262,067		\$82,331			\$7,713	\$254,354	IS-SW		
6-41-30-06	ZA - Distribution pump house upgrades (CF & New)	896,632	8,948	\$887,684	\$193,385	\$12,842		\$681,457			\$193,385	WTR		
6-41-30-07	LC Wells Rehabilitation	150,711	8,948	\$141,763	\$0		\$141,763							
6-41-30-18	High Level Rural Water Line (South)	1,800,000	134,388	\$1,665,612	\$1,665,612									\$1,665,612
6-41-30-19	FV - 50th St - Water & sewer extension- Waterline replacement			\$580,000	\$0		\$250,000		\$330,000					
6-41-30-21	FV, LC & ZA - Utility pipeline locator			\$6,000	\$6,000					\$6,000				
6-41-30-23	Generators for the three water treatment plants			\$700,000	\$700,000					\$700,000				
6-41-30-22	FV - SCADA computer replacement			\$7,500	\$7,500					\$7,500				
Total department 41				\$4,353,821	\$2,855,428	\$12,842	\$474,094	\$681,457	\$330,000	\$721,213	\$468,603	\$0	\$1,665,612	
(42) - Sewer Disposal Department														
6-42-30-01	LC Lagoon Upgrade (CF)	7,028,803	1,107,063	\$5,921,740	\$1,948,307	\$1,033,066	\$1,095,792	\$1,844,575			\$685,222	IC-SW & OLR	\$1,263,085	
6-42-30-02	Zama - Lift station upgrade (CF & New)	1,372,491	1,572	\$1,370,919	\$336,669			\$1,034,250		\$58,750	\$277,919	IC-SW		
6-42-30-04	FV - Complete Upgrade Main Lift Station (CF)	75,000	24,917	\$50,083	\$50,083					\$0	\$50,083	IC-SW		
6-42-30-08	LC - Replace pump at main lift station			\$27,000	\$0	\$27,000								
Total department 42				\$7,369,742	\$2,335,059	\$1,060,066	\$1,095,792	\$2,878,825	\$0	\$58,750	\$1,013,224	\$0	\$1,263,085	

Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 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		
(43) - Solid Waste Disposal															
6-43-30-01	Two 40 Yard Bins (CF)	25,332	17,600	\$7,732	\$7,732						\$7,732	IC-WST			
6-43-30-04	LC waste transfer stn - Building for recycle centre			\$7,680	\$7,680					\$7,680					
6-43-30-05	Rocky Lane waste transfer station - Build up ramp			\$12,000	\$12,000					\$12,000					
				\$0	\$0										
Total department 43				\$27,412	\$27,412	\$0	\$0	\$0	\$0	\$19,680	\$7,732	\$0	\$0		
(61) - Planning & Development Department															
6-61-30-01	Trimble GeoExplorer 6000 XH (CF)	17,000		\$17,000	\$17,000						\$17,000	IC-Dev		Add \$6,850 - based on the actual cost estimate	
6-61-30-04	Wide format plotter/scanner			\$25,500	\$25,000				\$500	\$25,000					
Total department 61				\$42,500	\$42,000	\$0	\$0	\$0	\$500	\$25,000	\$17,000	\$0	\$0		
(63) - Agricultural Services Department															
6-63-30-01	HL - Rural Drainage - Phase II & Phase III			\$50,000	\$50,000						\$50,000	DR		Pending an agreement with FN - 300 meters into the Bushie Reserve.	
6-63-30-02	LC - Buffalo Head/Steep Hill Drainage (Phase I)			\$900,000	\$900,000						\$900,000	DR		Added \$800,000 - estimate for Phase 1	
Total department 63				\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$950,000	\$0	\$0		
Recreation Department															
Total department 71				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(71) - Recreation															
6-71-30-02	FV - Capital (requests from Recreation Society) (include 2013 CF)			\$115,002	\$100,002				\$15,000	\$38,500	\$61,502	FV-REC		Recreation Board budget schedules.	
6-71-30-03	LC - Capital (requests from Recreation Society) (include 2013 CF)			\$232,436	\$155,436				\$77,000	\$143,000	\$12,436	LC-REC		Recreation Board budget schedules.	
6-71-30-04	Grounds Improvements (2014 - FV Walking Trail) (CF)	547,800	473,180	\$74,620	\$74,620						\$74,620	RR			
6-71-30-05	Jubilee Park in La Crete (CF)	83,455	33,455	\$50,000	\$50,000						\$50,000	Wtr-LC		2013 cost covered by the community raised funds	
6-71-30-06	ZA - Capital (requests from Recreation Society)			\$43,500	\$17,280				\$26,220	\$17,280				Recreation Board budget schedules.	
6-71-30-07	LC Splash Park (CF)	255,000		\$255,000	\$195,000				\$60,000		\$195,000	IC-REC		Other sources - community contributions	
6-71-30-08	FV Splash Park (CF)	311,000	83,214	\$227,786	\$91,786			\$6,000	\$130,000		\$91,786	IC-REC		Other sources - community contributions	
				\$0	\$0										
Total department 71				\$998,344	\$684,124	\$0	\$0	\$6,000	\$308,220	\$198,780	\$485,344	\$0	\$0		

Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 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	

(72) - Parks & Playgrounds Department

6-72-30-03	Machesis Lake - Concrete Toilets (CF)	34,000	16,775	\$17,225	\$17,225						\$17,225	IC-Rec		
6-72-30-04	Machesis Lake - Horse camp - road			\$25,000	\$25,000					\$25,000				Recommended by PW Committee.
6-72-30-05	Bridge campground - Survey & improvements			\$19,000	\$19,000					\$19,000				Recommended by PW Committee.
6-72-30-06	LC - Jubilee Park - fencing top of the Hill			\$5,220	\$5,220					\$5,220				Recommended by PW Committee.
6-72-30-08	LC - Walking Trails			\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
6-72-30-09	Hutch Lake - Marina improvements			\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
6-72-30-10	Wadlin Lake - Grounds improvements			\$20,000	\$20,000					\$20,000				Recommended by PW Committee.
6-72-30-11	Wadlin Lake - Marina - dock & improvements			\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
6-72-30-12	FV - Walking Trails			\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
				\$0	\$0					\$0				
Total department 72				\$118,445	\$118,445	\$0	\$0	\$0	\$0	\$101,220	\$17,225	\$0	\$0	

TOTAL 2014 Capital Projects				\$30,726,855	\$13,479,302	\$1,590,478	\$5,097,873	\$9,356,232	\$1,202,970	\$2,764,397	\$7,786,208	\$0	\$2,928,697	
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2014 Assessment And Municipal Tax Revenue

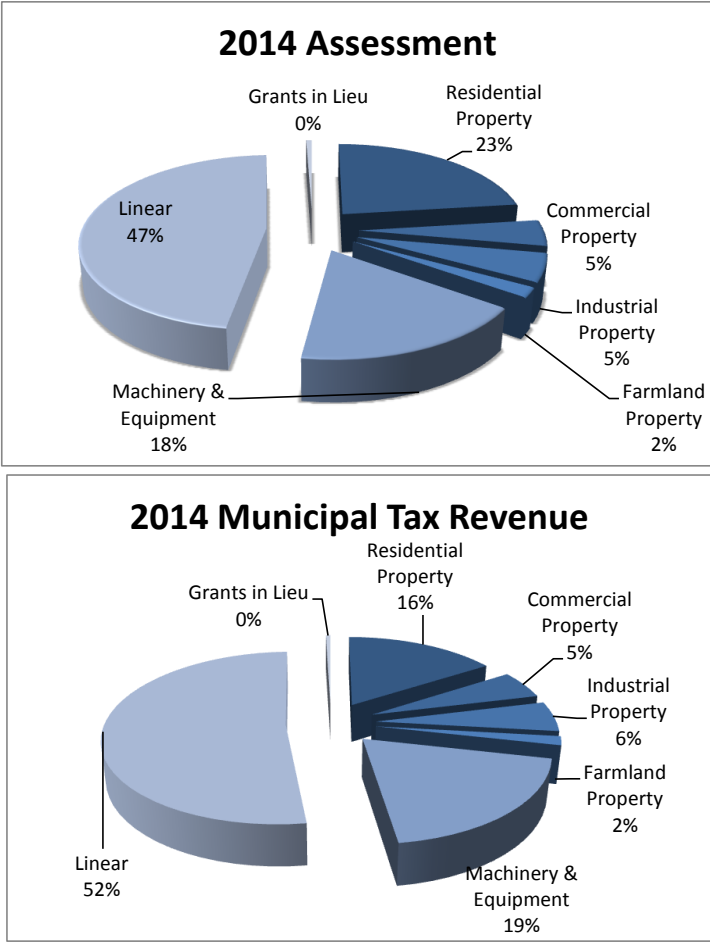
Note:

- (1) 2014 Senior's Lodge requisition is \$85,719.40 which is a \$306,542 decrease.
- (2) 2014 Education property tax requisition is \$6,306,111, which is an \$83,959 increase.

	2013 assessment	% change estimated	2014 assessment	2014 projected revenue
Residential Property	490,095,270	15.23%	564,725,630	4,219,318
Commercial Property	126,299,360	-6.82%	117,688,040	1,401,096
Industrial Property	111,735,770	12.59%	125,798,040	1,497,412
Farmland Property	43,060,180	2.87%	44,296,360	442,472 (1)
Machinery & Equipment	340,209,990	26.85%	431,548,690	5,136,724
Linear	1,112,090,020	3.71%	1,153,303,400	13,727,770
Grants in Lieu	13,878,820	2.50%	14,226,290	127,340
Total Taxable Assessment	\$2,237,369,410	9.57%	\$2,451,586,450	\$26,552,132
Tax exempt assessment	158,627,010	0.00%	158,627,010	0
Total Assessment	\$2,395,996,420	8.94%	\$2,610,213,460	\$26,552,132 (3)

Notes:

- (1) Includes \$112,287 from estimated effect of \$35 minimum farmland property tax plus increase in rate from 7.454 to 9.389
- (2) Please note that 2013 tax bylaw rates were used in the calculation of projected 2014 tax revenue
- (3) Municipal tax revenue has increased from \$24,142,242 to 26,552,132 due to an increase in actual assessment by 9%.



Cash Flow Requirement & Supporting Schedules

Outline:

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

**Mackenzie County
2014 BUDGET - Cash Requirement**

	2013 Budget	% change	2014 Budget
Operating Cash Requirements:			
Operating Cost (excluding non-cash items and capital debt interest expense)	\$22,704,083	16%	\$26,423,645 Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,142,690	35%	\$1,547,977
Less: Other Operating Revenue (excluding municipal tax levy)	(\$6,202,856)	17%	(\$7,252,211) Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$792,020)	-42%	(\$460,104) (1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(\$89,270)		(\$1,000,000) (1)
Tax levy for operations	\$16,762,627	15%	\$19,259,307
Capital Cash Requirements:			
Capital costs	\$45,029,407	-32%	\$30,726,855
Capital debt interest	\$469,490	56%	\$733,658 Schedule E
Capital debt principal	\$1,928,508	17%	\$2,259,770 Schedule E
Less:			
Capital revenue - grants	(\$14,549,112)	10%	(\$16,044,583) Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(\$705,103)	-8%	(\$646,970)
Proceeds on disposal of assets	(\$1,500)	36967%	(\$556,000) Schedule D
Proceeds from new debentures	(\$15,286,018)	-81%	(\$2,928,697) Schedule E
Anticipated draw from prior year accumulated surplus - restricted	(\$10,940,912)	-29%	(\$7,786,208) (2)
Tax levy for capital	\$5,944,759	-3%	\$5,757,825
Minimum Tax Levy	\$22,707,387	10%	\$25,017,132
Future Financial Plans:			
Contributions to Reserves as per Policies	\$1,535,000		\$1,535,000 Schedule C
Tax levy for future financial plans	\$1,535,000	0%	\$1,535,000 (3)
Total Tax Levy	\$24,242,387	10%	\$26,552,132
Net budgeted cash draw on accumulated surplus accounts	(\$10,287,202)	-25%	(\$7,711,312) (1) + (2) + (3)
OTHER:			
Restricted surplus (reserves), beginning of year	\$19,529,272		\$19,879,401
Restricted surplus (reserves), ending of year	\$19,879,401		\$12,168,089
Total budgeted operating and capital costs (excluding non-cash items)	\$71,274,178		\$61,691,905

2014 Budget

Schedules of Operating Revenues and General Operating Expenses

	Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	TOTAL
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Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)

Sale of Goods & Services	39,500	35,000	87,000	3,774,161	454,000	2,835	69,600	4,462,096
Interest Revenue	326,000	0	0	0	0	0	0	326,000
Provincial Grants - operating	100,000	50,000	730,873	150,000	0	168,359	234,673	1,433,905
Other Revenue including frontage	333,875	37,927	332,919	133,816	151,500	40,173	0	1,030,210
Total Revenues	799,375	122,927	1,150,792	4,057,977	605,500	211,367	304,273	7,252,211

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,455,008	385,107	3,186,143	1,314,563	730,100	262,910	486,873	8,820,704
Contracted and General Services	1,385,879	825,886	2,349,908	1,137,991	363,385	812,335	247,414	7,122,798
Materials & Supplies, Fuel & Oil, Chemicals & Salt	132,400	244,180	4,006,331	298,271	15,500	59,650	69,045	4,825,377
Utilities (Gas, Power)	102,450	25,670	302,600	401,025	0	2,400	0	834,145
Grants to local governments	1,806,810	5,000	0	0	0	0	0	1,811,810
Grants to other organizations	0	0	0	0	0	185,500	1,750,302	1,935,802
Capital debt interest	71,577	0	442,856	219,225	0	0	0	733,658
Net Book Value of disposed TCA	0	0	772,891	0	0	0	0	772,891
Amortization	295,250	161,751	5,665,833	1,575,773	3,103	109,534	430,154	8,241,398
Other	87,200	5,300	0	1,000	0	0	0	93,500
Total expenses excluding non-TCA projects	6,336,574	1,652,894	16,726,562	4,947,848	1,112,088	1,432,329	2,983,788	35,192,083
Non-TCA projects	265,906	183,812	191,867	369,500	360,267	144,740	31,885	1,547,977
Total expenses including non-TCA projects	6,602,480	1,836,706	16,918,429	5,317,348	1,472,355	1,577,069	3,015,673	36,740,060

Non-cash items included in the above:

Estimated gravel inventory change at Year End 2014	0	0	-979,509	0	0	0	0	-979,509
Net Book Value of disposed TCA	0	0	772,891	0	0	0	0	772,891
Amortization	295,250	161,751	5,665,833	1,575,773	3,103	109,534	430,154	8,241,398
Total operational expenses excluding non-cash items and capital debt interest	5,969,747	1,491,143	10,824,491	3,152,850	1,108,985	1,322,795	2,553,634	26,423,645

Mackenzie County
 2014 Budget
 Capital Grant Revenues (for TCA projects)

Schedule B

	Grant funding deferred from prior year	New 2014 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	\$1,033,066	\$557,412	\$1,590,478
Provincial Capital Grants - SIP	\$0	\$0	\$0
Provincial Capital Grants - MSI (Capital)	\$2,251,185	\$2,846,688	\$5,097,873
Provincial Capital Grants - AT (Child Lake/Boyer Lake)	\$0	\$123,000	\$123,000
Resource Road Program	\$0	\$0	\$0
Build Canada Fund (estimate)	\$0	\$5,666,950	\$5,666,950
Provincial Capital Grants - GAP - Bridges Program	\$0	\$0	\$0
Provincial Grant - AB Water & Wastewater Program	\$0	\$3,560,282	\$3,560,282
Other (Fort Vermilion Rec. Board - Splash Park)	\$0	\$6,000	\$6,000
Total Capital Revenues	\$3,284,251	\$12,760,332	\$16,044,583

Mackenzie County
2014 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	(1)
Recreation Boards - Capital	\$50,000	(2)
Total	\$1,535,000	

(1) The Community Services Committee recommends to Council, to increase the contribution to the Parks & Playgrounds Reserve by \$50,000, to a total of \$100,000 in the 2014 budget (CSC motion 14-01-004).

(2) 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 preparing the 2013 budget draft, administration assumed the same amount for 2013.

Mackenzie County
 Estimate of Gain or Loss on Disposals of TCA Assets, in 2014

2014 Budget
 Schedule D

Unit#	Dpt.	Description of Assets	Historical Cost	Depreciation up to Dec 31, 2014	Net Book Value on Jan 1, 2015	Estimated Selling Price	Estimated Profit or Loss on Disposal in 2014
Equipment							
2501	32	5th Wheel Trailer (1989)	\$3,800			\$2,500	
2518	32	Trailer - 18' carhauler	\$4,031				
		LC - Wide format plotter/scanner					\$500
Part of 2415	32	ZA - Zero turn mower	\$7,600	\$1,398	\$6,202	\$5,000	\$1,202
2128	32	CAT Grader	\$338,559	\$121,424	\$217,136	\$148,000	\$69,136
2129	32	CAT Grader	\$336,736	\$61,959	\$274,777	\$200,000	\$74,777
2133	32	CAT Grader	\$336,737	\$61,959	\$274,777	\$200,000	\$74,777
Total			\$1,023,663	\$246,741	\$772,891	\$556,000	\$219,891

\$2,500 - Estimated disposal value for 1989 5th wheel trailer unit 2501, and of car hauler trailer unit 2518

1. Schedule of ending balances for long term debt as of December 31, 2014

Debentures -		2014	2013
		\$	\$
From Alberta Capital Finance Authority:			
9	4.875%, due 2013 (for La Crete Sewer Main Extension)	-	-
10	4.23%, due 2014 (for La Crete Water Treatment Plant)	0	479,437
11	3.77% due 2015 (for La Crete 94th Avenue)	58,254	114,373
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	87,574	128,552
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	42,941	58,876
14	4.501% due for 2027 (for Zama Tower Road Sewer)	134,087	141,929
15	4.311% due for 2017 (for FV 46th Street Sewer Line Extension)	22,158	30,380
16	4.012% due for 2018 (for Zama Water Treatment Plant)	712,160	873,210
17	4.012% due for 2018 (for Zama Wastewater System)	349,200	428,169
18	3.046% due for 2013 (for Zama Groundwater Supply and Supply Line Project)	-	-
19	3.718% due for 2019 (for Zama Water Treatment Plant)	410,095	492,358
20	3.718% due for 2019 (for Zama Wastewater System)	121,158	145,462
21	3.334% due for 2019 (for La Crete Office Building)	598,202	706,394
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	812,039	958,906
23	3.334% due for 2019 (for Zama Water Treatment Plant)	412,444	487,038
24	2.439% due on Dec 15, 2015 (La Crete Sewer Trunk Main)	88,205	174,298
25	3.377% due on Dec 15, 2020 (Fort Vermilion Corporate Office Expansion)	479,736	550,733
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	187,498	195,636
26	3.5635% due on Mar 15, 2021 (Rural Water Line)	1,502,953	1,705,058
28	2.85600% due on Dec 15, 2032 (Highway 88 connector)	1,848,372	1,925,293
29	3.728% due on Dec 15, 2033 (Highway 88 connector)	10,042,066	10,400,000
30	2.022% due on March 15, 2019 (La Crete lagoon upgrades)	1,141,750	-
31	3.424% due on Mar 15, 2029 (High Level rural water line)	1,752,494	-
		20,803,387	19,996,101

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2014	2,259,770	733,658	2,993,428
To be paid in 2015	2,012,533	621,195	2,633,728
To be paid in 2016	1,929,129	562,324	2,491,453
To be paid in 2017	1,933,765	505,190	2,438,956
To be paid in 2018	1,984,460	448,429	2,432,889
To be paid in 2019 to maturity	12,939,529	3,342,225	16,281,754
	23,059,186	6,213,022	29,272,207

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:

	2013 projected \$	2012 \$
Total debt limit, on December 31	45,667,863	48,269,735
Total debt (principal on loans and loan guarantees), on December 31	-19,996,101	-11,422,673
Amount by which debt limit exceeds debt	25,671,762	36,847,062
Limit on debt service, in fiscal year	7,611,311	8,044,956
Service on debt in fiscal year (are interest & principal payments)	-3,002,816	-2,215,062
Amount by which debt servicing limit exceeds debt servicing	4,608,494	5,829,894

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. To be borrowed in 2014

Project description: High Level Rural Water Line South

Borrowing capacity under Bylaw 903-13		
Proposed borrowing in 2013		1,800,000
2014 Budget includes principle and interest	75,595	

Project description: La Crete Lagoon Upgrades and Extension

Borrowing capacity under Bylaw 913-13		
Proposed borrowing in 2013		1,263,085
2014 Budget includes principle and interest	132,570	

Total proposed borrowing in 2014		\$3,063,085
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MACKENZIE COUNTY
MUNICIPAL RESERVES

Account	Name	Beginning Balance (Dec. 31 2013)	To be used for 2013 CF projects	To be used for 2014 projects	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Transfer to Capital Fund	Interfund Transfers	Estimated Ending Balance (Dec. 31, 2014)
	Operating Fund Reserves:								
4-12-710	Operating Fund Reserve - incl. non-TCA	488,564	(460,104)						28,460
4-12-711	Operating Fund Reserve	3,886,677						(1,000,000)	2,886,677
4-32-714	Gravel Reclamation Reserve	22,377							22,377
4-32-720	Gravel Crushing Reserve	1,312,312				(1,000,000)			312,312
4-41-712	Reserve - Off Site Levy - Water	1,016,966	(292,060)						724,906
4-51-711	Rocky Acres Program - Incomplete	50,000				(50,000)			-
4-51-712	Grants to Other Organizations Reserve	174,812			50,000				224,812
4-61-712	Reserve - Development	183,585							183,585
4-72-712	Recreation - Parks Reserve	131,912			100,000				231,912
4-72-713	Subdivisions Reserve	197,473							197,473
4-72-714	Municipal Reserve	297,199							297,199
	Subtotal - Operating Fund Reserves	7,761,878	(752,164)	-	150,000	(1,050,000)	-	(1,000,000)	5,109,714
	Capital Fund Reserves:								
4-12-712	Incomplete Capital - Administration	251,903	(202,297)	-					49,606
4-23-712	Incomplete Capital - Fire Department	237,896							237,896
4-23-765	Emergency Services Reserves	307,413			200,000				507,413
4-25-712	Incomplete Capital - Ambulance	0							0
4-26-712	Incomplete Capital - Enforcement	123							123
4-31-761	Vehicle Replacement Reserve	1,432,506		(79,856)	485,000				1,837,650
4-32-713	Reserve - Roads (General)	2,406,918	(149,620)	(3,364,678)	500,000		1,000,000		392,620
4-32-715	Walking Trails - Fort Vermilion								-
4-32-716	Walking Trails - La Crete	50,000	(50,000)						-
4-32-719	Incomplete Capital - Public Works	1,231,727	(1,055,223)						176,504
4-33-712	Incomplete Capital - Airport	150,713	(30,271)						120,442
4-37-714	Drainage Reserve	1,861,612	(19,755)	(950,000)	250,000				1,141,857
4-41-713	Water Treatment Plant Reserve	286,622	(214,249)						72,373
4-41-714	Rural Water Line Reserve	24,808							24,808
4-41-760	Reserve - Water Upgrading	196,042							196,042
4-42-713	Incomplete Capital - Sewer	1,063,258	(975,518)						87,740
4-42-760	Reserve - Sewer Upgrading	251,556							251,556
4-43-712	Incomplete Capital - Waste	42,732	(7,732)						35,000
4-43-760	Reserve - Waste	3,000							3,000
4-43-761	Reserves-Garbage Projects (incl. capital)	8,500							8,500
4-61-713	Incomplete Capital - Development	45,146	(17,000)						28,146
4-63-712	Agriculture - Reserve								-
4-71-712	Recreation Reserve - Zama	0							0
4-71-713	Recreation Reserve - Fort Vermilion	143,368	(61,502)						81,866
4-71-714	Recreation Reserve - La Crete	42,486	(12,436)						30,050
4-72-711	Incomplete Capital - Recreation	621,904	(304,011)						317,893
4-97-760	General Capital Reserve	1,457,290						-	1,457,290
	Subtotal - Capital Fund Reserves	12,117,523	(3,099,614)	(4,394,534)	1,435,000	-	-	1,000,000	7,058,375
	TOTAL RESERVES	19,879,401	(3,851,778)	(4,394,534)	1,585,000	(1,050,000)	-	-	12,168,089

from cash requirement:	(8,246,312)	12,168,089
from TCA & non-TCA lists	8,246,312	
in balance	-	-

Water and Sewer Rate

Mackenzie County
Water and Sewer Rate Review - Comparison of Rates

2014 Budget

Component of County's Cost	Applies to:			100% Recovery	90% Recovery	85% Recovery	80% Recovery	Applies to:	
	Metered Users	Card-lock	Current rates					Metered Users	Card-lock
Fixed rate to cover costs of water distribution	✓		28.76	41.16	37.04	34.98	32.93	✓	
Fixed rate to collect sewage	✓		*	35.02	31.52	29.77	28.02	✓	
Water treatment rate	✓	✓	3.20	3.53	3.18	3.00	2.82	✓	✓
Sewage treatment rate	✓		*	0.81	0.73	0.69	0.65	✓	✓

*the current charge for sewage is 26% of the total water bill

Estimated monthly bill for metered user with 18m3 consumption:

	Current rates	100% Recovery	90% Recovery	85% Recovery	80% Recovery
Water	86.36	104.70	94.23	88.99	83.76
Sewer	22.45	49.68	44.71	42.23	39.74
Total	108.81	154.38	138.94	131.22	123.50
Increase		45.56	30.12	22.41	14.69

Non-metered user rates:

	Current rates	100% Recovery	90% Recovery	85% Recovery	80% Recovery
Cardlock rate	\$3.20	\$4.34	\$3.91	\$3.69	\$3.48
Raw water rate	\$2.38	\$2.56	\$2.31	\$2.18	\$1.92

Effective March 1, 2014 (10 months):

Incremental water revenue @ 90%	512,119
Incremental sewer revenue @ 90%	111,052
Total	623,171

Consumptions

Metered, m ³	385,350
Cardlock, m ³	226,000
Raw, m ³	9,500
Total	620,850

Meters

La Crete	1,261
Fort Vermilion	347
Zama	98
Total	1,706

WATER

2 months	10 months	
205,520	1,020,172	1,225,692
98,115	631,855	729,970
120,533	598,310	1,955,661
		718,843

metered
cardlock

SEWER

2 months	10 months	
78,945	235,335	metered per cube
	537,658	metered per service
	138,019	cardlock per cube
	851,937.33	metered total

41-421	42-421	41-422	42-422
1,955,661	718,843	851,937	138,019

Grants to Not-for-Profit Organizations

MACKENZIE COUNTY
Summary of 2014 Grants to Other Organizations (NPOs)

Summary of grants:	2014 Budget	2014 Request	2013 Budget	2012 Budget	2011	2010	2009	2008	2007	2006	2005
Mackenzie County Library Board	226,026	226,026	226,026	186,756	186,756	183,094	163,477	155,692	149,704	145,295	133,665
Recreation Boards	983,215	1,607,911	893,421	1,152,876	860,898	723,376	721,188	602,570	544,500	640,732	561,931
FCSS	293,341	333,464	293,341	293,341	293,341	293,341	287,591	285,098	276,414	272,800	266,828
Grants to other organizations	341,500	517,095	341,500	372,500	383,000	334,500	267,855	324,454	195,507	145,715	502,050
	1,844,082	2,684,496	1,754,288	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	198,780				198,780
Fort Vermilion	275,410	117,227		84,000	476,637
La Crete	375,667	169,089		105,000	649,756
Zama	133,358	7,025		8,000	148,383
High Level			15,500	10,000	25,500
Rocky Lane				28,000	28,000
Rainbow Lake				10,000	10,000
Library			210,526		210,526
Other (Regional)				93,000	93,000
Cemeteries				3,500	3,500
Total 2014 Requests	983,215	293,341	226,026	341,500	1,844,082

**Mackenzie County
Library Boards**

Budget 2014

Mackenzie Library Board

	2014 Request	change	2013 Budget	change	2012 Budget	change	2011 Budget	change	2010 Budget	change	2009 Budget	change	2008 Budget	change	2007 Budget	change	2006 Budget	change
Mackenzie Library Board	210,526	0.1%	210,216	0%	170,946	0%	170,946	2%	167,594	13%	147,977		140,192		134,204		130,295	
Town of High level Cost Sharing*	15,500		15,810		15,810		15,810		15,500		15,500		15,500		15,500		15,000	
Total	226,026	0.0%	226,026	0%	186,756	0%	186,756	2%	183,094	12%	163,477	5%	155,692	4%	149,704	3%	145,295	9%
Population	10,927		10,927		10,927		10,002		10,002		10,002		10,002		10,002		9,687	
\$ per capita	\$20.69		\$20.69		\$17.09		\$18.67		\$18.31		\$16.34		\$15.57		\$14.97		\$15.00	

Notes: 1) 2013 budget for Mackenzie Library Board includes budget amendment, adding \$39,270 for Regional Partnership with future node designation (13-10-705).
 2) 2014 budget for Mackenzie Library Board includes \$40,000 to convert to a Regional Partnership, with future node designation (13-10-703). Please note that this additional \$40,000 funding was included in the December 18, 2013 budget package.

		2014 Budget	2014 Requests	2013 Budget	2012 Actual	2011 Actual	2010 Actual	2009 Actual
FV Recreation Society	Capital - see specification	53,500	312,714	64,862	200,000	21,478	6,624	22,704
	Operating - Board & Facilities	172,083	233,635	149,638	142,512	142,512	139,036	141,796
	Total requested	225,583	546,349	214,500	342,512	163,990	145,660	164,500
	<i>Paid by County:</i>							
	Operating - utilities	92,025	92,025	92,025	81,350	60,986	64,290	77,892
	Operating - insurance	11,302	11,302	10,295	10,295	10,295	10,514	13,209
	Total requested + paid by County	328,910	649,676	316,820	434,157	235,271	220,464	255,601

LC Recreation Society	Capital - see specification	220,000	439,982	86,000	88,500	100,538	56,742	44,966
	Operating - Board & Facilities	224,616	225,850	195,318	186,017	186,017	181,480	164,983
	Total requested	444,616	665,832	281,318	274,517	286,555	238,222	209,949
	<i>Paid by County:</i>							
	Operating - utilities	125,000	125,000	125,000	119,000	89,247	118,289	121,669
	Operating - insurance	26,051	26,051	23,851	23,851	23,851	22,168	38,839
	Total requested + paid by County	595,667	816,883	430,169	417,368	399,653	378,679	370,457

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	43,500	23,500	31,000	19,000	0	0	1,149
	Operating - Board & Facilities	118,880	103,374	103,374	98,451	98,451	83,690	76,082
	Total requested	162,380	126,874	134,374	117,451	98,451	83,690	77,231
	<i>Paid by County:</i>							
	Operating - Utilities	8,975	8,975	8,975	9,700	7,275	11,517	13,959
	Operating - Insurance	5,503	5,503	3,083	3,083	3,083	3,450	3,941
	Total requested + paid by County	176,858	141,352	146,432	130,234	108,809	98,657	95,130

Summary	2014 Budget	2014 Requests	2013 Budget	2012 Approved	2011 Actual	2010 Actual	2009 Actual
Total capital (County's portion)	198,780	776,196	181,862	307,500	172,000	63,366	68,819
Total operating	515,579	562,859	448,330	426,980	426,980	404,206	382,861
Total capital + operating	714,359	1,339,055	630,192	734,480	598,980	467,572	451,680
County-paid utilities & insurance	268,856	268,856	263,229	247,279	194,737	230,228	269,508
Grand total	983,215	1,607,911	893,421	981,759	793,717	697,800	721,188

Specification of Capital Grant Requests for 2014 (includes non-TCA items)	2014 Requests	Recommended by CSC			2014 Budget	Notes
		Rec. Board cost share	County cost share	Total		
<i>Fort Vermilion Recreation Society:</i>						
Arena dehumidifier	27,500			-		
Arena boiler - repair	6,000		6,000	6,000	6,000	
Ice paint pump	500			-		
Arena boards	120,000			-		
Washroom renovations	30,507	15,000	15,000	30,000	30,000	Community Services Committee (CSC) recommendation: Recreation Society to match County funds, and to prioritize these projects within budget allocation.
Rodeo grounds - spectator stands	10,500					
Rodeo grounds - gondola repair	2,100					
Additional lighting for lobby	4,700					
Rodeo grounds - booths (2)	10,000			-		
Rodeo grounds - stage/dance floor	18,900			-		
Replace obsolete playground equipment	50,000		17,500	17,500	17,500	
Flooring in lobby, curling rink	30,507			-		
Baby changing station, lobby & hallway	1,000			-		
Bike rack	500			-		
Subtotal - Fort Vermilion Recreation Society	312,714	15,000	38,500	53,500	53,500	
<i>La Crete Recreation Society:</i>						
Ice plant room modernization/upgrade	290,000		70,000	70,000	70,000	CSC recommendation: Motor control panel - ice plant.
BHP skate shack replacement	100,000	55,000	45,000	100,000	100,000	CSC recommendation: County to contribute up to \$45,000, with matching funds to come from fund-raising by Recreation Society.
Ball diamond fence	30,000	22,000	22,000	44,000	44,000	CSC recommendation: Recreation Society to match County funds, and to prioritize these projects within budget allocation.
Board room	3,682					
Soccer nets	5,000					
Tennis court at BHP	4,300					
Curling rink divider	1,000					
Power upgrade for trade show	6,000		6,000	6,000	6,000	
Subtotal - La Crete Recreation Society	439,982	77,000	143,000	220,000	220,000	
<i>Zama Recreation Society:</i>						
Hall electrical upgrades	3,500		3,500	3,500	3,500	
Shower facilities at campground, 50% share	20,000	26,220	13,780	40,000	40,000	CSC recommendation: Recreation Society to match County funds.
Subtotal - Zama Recreation Society	23,500	26,220	17,280	43,500	43,500	

Total 2014 Capital Requests from Recreation Societies

776,196	118,220	198,780	317,000	317,000
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Approved

	2014 Budget	2014 Requests	change	2013 Budget	change	2012 Budget	change	2011	change	2010	change	2009	change	2008	change	2007	change
Fort Vermilion FCSS Operating	117,227	153,650	31.07%	117,227	0.00%	117,227	0.00%	117,227	0.00%	117,227	2.00%	114,929	0.87%	113,933	3.14%	110,463	1%
La Crete FCSS Operating	169,089	172,789	2.19%	169,089	0.00%	169,089	0.00%	169,089	0.00%	169,089	2.00%	165,775	0.87%	164,338	3.14%	159,332	1%
Zama FCSS Operating	7,025	7,025	0.00%	7,025	0.00%	7,025	0.00%	7,025	0.00%	7,025	2.00%	6,887	0.88%	6,827	3.14%	6,619	1%
Total FCSS Funding Requested:	293,341	333,464		293,341		293,341		293,341		293,341		287,591		285,098		276,414	
Provincial FCSS Funding (80%)	234,673	234,673		234,673		234,673		234,673		234,673	2.00%	230,073	0.87%	228,078	3.14%	221,131	1%
Municipal Share (20%)	58,668	58,668		58,668		58,668		58,668		58,668	2.00%	57,518	0.87%	57,020	3.14%	55,283	1%
Provincial + Municipal funding available:	293,341	293,341		293,341		293,341		293,341		293,341	2.00%	287,591	0.87%	285,098	3.14%	276,414	1%
Requested over funding available:	0	40,123		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

2014 Budget

Organization	Operating or Capital	Current Service Provisions	2012 Request an increase due to	2014 Request an increase due to	Funding will maintain the existing services provision?	2014 Budget	2014 Requests	2013 Budget	2012 Budget	2011 Budget
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum	Year round employees are needed	As per 2013 request. Increase in salaries & benefits.	Yes	25,000	30,000	25,000	25,000	25,000
FV Area Board of Trade	Operating	Economic development	Educational, Community Beautification Clean Up Website	Building repair & maintenance \$10,000. Project coordinator \$4000.	Yes	12,000	20,500	12,000	12,000	12,000
	Operating			100th Anniversary celebrations.	One-time event.	5,000	10,000	-	-	-
FV Royal Canadian Legion, Branch 243	Operating	Utilities	Utilities Increase			6,000	6,000	6,000	6,000	
FV Senior Club	Operating	Services to Seniors	Utilities & Upgrade		Yes	4,000	4,000	4,000	4,000	4,000
FV Walking Trail - in TCA budget	Operating					-	10,000	10,000	10,000	10,000
FV Friends of the Old Bay House Society	Capital	Heritage preservation	Restoration of the Old Bay House	To match CFEP grant application. Certain costs not eligible for CFEP. County pays frontage and property taxes.		0	30,000	-	-	10,000
FV Mackenzie Applied Research Association - Budget includes \$35,000	Operating	Land lease and utility costs		Operating	Under review	-	0	50,000	-	-
	Capital	Building + Water/Sewer		Capital - Building \$12,000 + Water & sewer \$20,000		32,000	32,000	0	-	-
FV Northeast Community Adult Learning Council	Operating	FV & Area Family Literacy Incentive	No increase new grant application	Facilitate modules to train young mothers and caregivers in getting babies & toddlers interested in books, stories, etc.		0	7,000	-	-	-
Fort Vermilion Recreation Society	Operating	FV 225th Anniversary Celebration			N/A	-	0	10,000	-	-
LC Area Chamber of Commerce	Operating	Operating Funds	Increase staff, Professional Development for businesses, Improve La Crete's Economy	2014 objectives include: membership retention & increase value; improve La Crete's economy; increase & promote educational & career opportunities; form & expand partnership (e.g., REDJ).	Yes	23,000	28,000	23,000	23,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	Heritage preservation	Museum Equipment, Shed Extension, New Siding for Wiebe Barn, Flour Mill Preservation, Northern Alberta Fun Flyers	Zero-turn mower, leaf & lawn vacuum, 3 point hitch, 2 filing cabinets & folders, bookshelf, dirt house, museum bone yard shelter roof.	Yes	10,000	30,000	10,000	10,000	10,000
	Operating	Heritage preservation	Museum Project Manager (wages) Accounting Review, Events	Museum Project Manager (wages), accounting review, events, yard and building maintenance.	Yes	35,000	50,000	35,000	35,000	35,000
	Operating	Utilities	Utilities		Yes	30,000	30,000	30,000	30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events				-	0	5,000	5,000	5,000
LC Meals for Seniors	Operating	Provides a hot noon meal and social interaction for residents of the La Crete Altenheim	Rising costs of groceries, utilities as a substantial change in residency	Altenheim kitchen operations.	Yes - ongoing operation	4,000	5,000	4,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services	No increase requested		Yes - ongoing operation	3,000	3,000	3,000	3,000	3,000
LC Walking Trails - in TCA budget	Operating			2013 approval was reallocated to TCA budget for Jubilee Park walking trails.		-	10,000	0	10,000	10,000
LC Youth Activity Centre	Operating			Guest speaker engagement (Theo Fleury).		-	14,095	0	-	-
LC Polar Cats	Operating	Brush clearing (one-time grant)				-	0	15,000	-	-
Rainbow Lake Youth Centre Society	Capital			Bike/skate park.		10,000	15,000	-	-	-
HL Rural Community Hall	Operating	Community Hall	No increase		Yes	10,000	10,000	10,000	10,000	10,000
	Capital	Community events	Dishwasher & Air Conditioner			0	0	15,000	15,000	12,500
High Level Golden Range Society	Operating	Seniors' Centre operating expenses		2014 operating budget = \$20,800.	Yes		18,000	5,000	-	-
Rocky Lane Agricultural Society	Capital	Agricultural programs, cross country ski trails, ski rental facility, riding arena, community centre	Grooming Equipment / Skidoo	Continue upgrading. Increasing volume of ski equipment. Purchase arena. Grooming attachment. Arena gates. Equine obstacle equipment.		14,000	14,000	14,000	12,000	10,000
	Operating		No increase requested		Yes - will maintain the ongoing operation	14,000	14,000	14,000	14,000	12,000
	Operating - C/F amount from 2012 (in reserve)	Council committed \$50,000/year for three years (starting 2011) towards Rocky Acres Agricultural Program to be delivered by FVSD	No increase requested				0	50,000	50,000	50,000
	Operating	Maintenance of ski trails (one-time grant)				-	0	15,000	-	-
Mackenzie Regional Community Policing Society	Operating	Provide services to victims of crime or tragedy.		Increased operating costs: 2014 budget = \$150,000. Oversee, develop, implement and maintain quality of service.	Yes	10,000	40,000	-	-	10,000

Organization	Operating or Capital	Current Service Provisions	2012 Request an increase due to	2014 Request an increase due to	Funding will maintain the existing services provision?	2014 Budget	2014 Requests	2013 Budget	2012 Budget	2011 Budget
ZA Chamber of Commerce	Operating	Economic Development; Communities in Bloom	Summer/Winter Communities in Bloom Program Get to Know you Night/ Media/ Supplies		Yes	8,000	8,000	8,000	8,000	8,000
REDI	Operating	Regional Economic Development	Enhancing Economic Development			28,000	0	28,000	28,000	25,000
Mackenzie Tourism (DMO)	Operating					15,000	0	15,000	15,000	20,000
Alberta Beef Producers	Project			Animal health & welfare subcommittee requests funding for Bison survey flying SRD, to be held in reserve for 5 years.		0	35,000	-	-	-
High School Bursaries		Bursary program				25,000	25,000	25,000	25,000	25,000
Cemeteries	Operating	Cemeteries maintenance	\$500 per cemetery as per policy			3,500	3,500	3,500	3,500	3,500
Miscellaneous		Small requests during a year	The proposed increase is based on multiple approvals from the past year.			15,000	15,000	15,000	15,000	1,000
						341,500	517,095	459,500	372,500	383,000
Total per Grants to Other Organizations Policy						270,000	473,595	388,000	301,000	328,500

Mackenzie County
Cemeteries

2014 Budget

	2014 Request	2013 Budget	2012 Budget	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget
St. Henry's RC Cemetary	500	500	500	500	500	500	500	500	500
St. Luke's Anglican Cemetary	500	500	500	500	500	500	500	500	500
La Crete Bergthaler	500	500	500	500	500	500	500	500	500
La Crete Christian Fellowship	500	500	500	500	500	500	500	500	500
North Paddle River Cemetary	500	500	500	500	500	500	500	500	500
Cornerstone Evangelical Church	500	500	500	500	500	500	500	500	500
Ruthenian Greek Cemetary	500	500	500	500	500	500	500	500	500
	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500