

MACKENZIE COUNTY

2013 Operating & Capital Budget Draft

December 10, 2012 Special Council Meeting

FORT VERMILION COUNCIL CHAMBERS

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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	183,094	163,477	155,692	149,704	145,295	133,665
Recreation Boards		2,451,410	1,119,568	860,898	723,376	721,188	602,570	544,500	640,732	561,931
FCSS		336,664	293,341	293,341	293,341	287,591	285,098	276,414	272,800	266,828
Grants to other organizations		850,100	372,500	383,000	334,500	267,855	324,454	195,507	145,715	502,050
	0	3,824,930	1,972,165	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	1,600,076				1,600,076
Fort Vermilion	397,455	153,990		81,500	632,945
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
	2,451,410	336,664	186,756	850,100	3,824,930

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	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		15,500		15,500		15,500		15,500		15,000		7,165
Total	-	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		

Mackenzie County
Recreation Boards

Budget 2013

	2013 TBD by Council	2013 Requested	2012 Actual YTD	2012 Approved	2011 Actual	2010 Actual	2009 Actual	2008 Actual	2007 Actual	2006 Actual
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FV Recreation Society	Capital - see specification		533,076	137,809	200,000	21,478	6,624	22,704	0	28,644	27,810
	Operating - Board & Facilities		295,135	142,512	142,512	142,512	139,036	141,796	0	127,474	123,761
	Total requested	0	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	102,320	930,531	371,966	434,157	235,271	220,464	255,601	0	205,316	245,417

LC Recreation Society	Capital - see specification		1,036,000		88,500	100,538	56,742	44,966	0	35,071	35,020
	Operating - Board & Facilities		194,470	186,017	186,017	186,017	181,480	164,983	0	135,499	131,552
	Total requested	0	1,230,470	186,017	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	148,851	1,379,321	328,868	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		19,000	0	1,149	0	5,391	32,221	
	Operating - Board & Facilities		98,500	98,451	98,451	98,451	83,690	76,082	0	47,741	46,350
	Total requested	0	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	12,058	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		1,600,076	137,809	307,500	172,000	63,366	68,819	0	69,106	95,051
Total operating		588,105	426,980	426,980	426,980	404,206	382,861	0	310,714	301,663
Total capital + operating	0	2,188,181	564,789	734,480	598,980	467,572	451,680	0	379,820	396,714
County-paid utilities & insurance		263,229	247,279	247,279	194,737	230,228	269,508	0	164,680	244,018
Grand total	0	2,451,410	812,068	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			
FV -Repair Arena Boiler	6,000			
FV -Arena Dehumidifyer	27,500			
FV - Truck	30,000			
FV - Olympia full service	6,000			
FV - Ice paint pump	500			
FV - Fitness Center blinds	1,000			
FV - Arena Boards	120,000			
FV - Washroom renovations (lobby & curling)	30,507			
FV - Rodeo grounds - covered spec. stands x2	10,500			
FV - Rodeo grounds - Booths x3	15,750			
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			
FV -Replace playground equipment	50,000			
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 - Cabinets for arena kitchen	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
	533,076			0
LC - Tennis Courts Blumenort		42,500		Applied for grant: if approved, this amount required to complete project
LC - Rental hall renovations in arena		10,000		
LC - Little league ball diamond fence		5,000		
LC - Soccer nets		5,000		
LC - Curling rink print liner		15,000		
LC - Power up-grade		5,000		
LC - Storage shed for ball diamonds		3,500		
LC - Kitchen range hood		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		0
ZA - Repair of hall addition flooring			31,000	May be covered under insurance replacement - built and installed to County Engineer drawings
REQUESTED	533,076	1,036,000	31,000	0
2013 Budget Requested	533,076	1,036,000	31,000	0
		Total Requested	1,600,076	Total Approved

Mackenzie County
Schedule of Recurring Grants - FCSS

2013 Budget

	2013 TBD by Council	2013 Requested	change	2012 requested	change	2011	change	2010	change	2009	change	2008	change	2007	change	2006
Fort Vermilion FCSS Operating		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		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	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:	0	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 TBD by Council	2013 Requested	2012
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum		Yes		30,000	25,000
FV Area Board of Trade	Operating/Capital	Economic development	100th Anniversary preparations (2014), Clock tower	Yes		22,500	12,000
FV Royal Canadian Legion, Branch 243	Operating	Utilities	Operating expenses, replacement of chairs & tables			15,000	6,000
FV Senior Club	Operating	Seniors services		Yes		4,000	4,000
FV Walking Trail						10,000	10,000
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		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		30,000	10,000
	Operating	Heritage preservation	Museum Project Manager (wages) Accounting Review, Events , yard and building maintenance	Yes		35,500	35,000
	Operating			Yes		30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events	Aluminum Bleacher system for 3000 people			330,000	5,000
LC Meals for Seniors	Operating	Provides a hot noon meal and social interaction for the residents of the La Crete	Altheim Kitchen Operations	Yes - ongoing operation		5,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services		Yes - ongoing operation		3,000	3,000
LC Walking Trails						10,000	10,000
HL Rural Community Hall	Operating	Community Hall		Yes		10,000	10,000
	Capital	Community events		Yes		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	12,000
	Operating		Assistance requested in partial funding for livestock ferrier 4 day workshop & clinicians & advertising of such	Yes - will maintain the ongoing operation		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
ZA Chamber of Commerce	Operating	Economic Development; Communities in Bloom		Yes		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 TBD by Council	2013 Requested	2012
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 extend into 2014 and complete in 2 phases			60,000	-
LA Jungle Gym Club	Operating	Gymnastic classes ages 3-14	Assist w/ rent costs	Yes		3,600	-
LA Youth Activity Centre	Operating		Equipment upgrades			5,000	-
High Level Play Association	Operating	Subsidize sports registration / equipment costs for youth	Subsidy funds			5,000	-
Golden Range Society	Operating	Seniors Centre operating expenses	Seniors Centre operating expenses	Yes		18,000	-
REDI	Operating	Regional Economic Development				28,000	28,000
Mackenzie Tourism (DMO)	Operating					15,000	15,000
High School Bursaries		Bursary program				25,000	25,000
Cemeteries	Operating	Cemeteries maintenance				3,500	3,500
Miscellaneous		Small requests during a year				15,000	15,000
					-	850,100	372,500
Total per Grants to Other Organizations Policy					-	778,600	301,000

Contribution to reserve:

The contribution to reserve is calculated by deducting the grant amounts from the \$200,000 annual limit on grants to other non-profit groups set by Council; the \$200,000 limit includes \$20,000 minimum annual contribution to the reserve; bursaries and funds committed to pay for utilities and insurance for the La Crete Heritage Centre are excluded from this computation.

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

Cash Requirement

Review:

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

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

	2012 Budget	% change	2013 Budget	
Operating Cash Requirement				
Operating Cost (excluding non-cash items and capital debt interest expense)	\$22,971,198	9%	\$24,952,485	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$766,114	-73%	\$204,595	
Less: Other Operating Revenue (excluding municipal tax levy)	(\$5,890,347)	4%	(\$6,108,981)	Schedule A-1
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$258,162)	-21%	(\$204,595)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)			(\$287,696)	(1)
Tax levy for operations	\$17,588,803	5%	\$18,555,808	
Capital Cash Requirements				
Capital costs	\$26,830,322	-1%	\$26,616,819	
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)	14%	(\$13,842,762)	Schedule B
Other capital revenue (community, developer's contributions; contributed assets)	(\$625,000)	-100%		
Proceeds on disposal of assets	(\$634,001)	-99%	(\$7,500)	Schedule D
Proceeds from new debentures	(\$6,800,000)	48%	(\$10,093,000)	Schedule E
Anticipated draw from prior year accumulated surplus - restricted	(\$5,921,770)	-61%	(\$2,337,057)	(2)
Anticipated draw from prior year accumulated surplus - unrestricted	\$0			
Tax levy for capital	\$3,845,841	-29%	\$2,734,497	
Minimum Tax Levy	\$21,434,644	-1%	\$21,290,305	
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	-4%	\$22,825,305	
Net budgeted cash draw on accumulated surplus accounts	(\$3,892,942)	-67%	(\$1,294,348)	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	\$11,294,910		\$10,795,391	
Restricted surplus (reserves), ending of year	\$10,795,391		\$9,501,043	
Total budgeted operating and capital costs (excluding non-cash items)	\$51,258,669		\$54,171,896	

	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	0		828,806			110,000	234,673	1,173,479
Other Revenue including frontage	232,750	46,027	325,520	132,905	88,000	11,828		837,030
Total Revenues	597,920	85,027	1,241,326	3,442,672	254,000	124,663	275,373	6,108,981

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,191,766	445,265	3,186,541	1,174,827	636,431	250,401	321,571	8,206,802
Contracted and General Services	1,261,555	808,596	1,119,994	981,601	362,380	780,653	273,449	5,588,228
Materials & Supplies, Fuel & Oil, Chemicals & Salt	137,650	200,800	4,531,110	283,006	15,500	59,650	64,755	5,292,471
Utilities (Gas, Power)	83,659	25,500	246,387	400,505				756,051
Grants to local governments	2,500,000							2,500,000
Grants to other organizations	0					135,500	1,538,556	1,674,056
Capital debt interest	82,235		142,328	244,927				469,490
Net Book Value of disposed TCA								0
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	6,642,211	1,620,571	14,039,476	4,744,579	1,020,338	1,335,366	2,565,471	31,968,012
Non-TCA projects	127,100		10,000		27,668		39,827	204,595
Total expenses incl. non-TCA projects	6,769,311	1,620,571	14,049,476	4,744,579	1,048,006	1,335,366	2,605,298	32,172,607

Non-cash items included in the above:

Estimated gravel inventory change at YE 2012	0	0	-844,369	0	0	0	0	-844,369
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	6,273,630	1,480,161	9,914,909	2,844,939	1,014,311	1,226,204	2,198,331	24,952,485

	Grant funding deferred from prior year	New 2013 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF		\$557,412	\$557,412
Provincial Capital Grants - MSI (Capital)		\$2,880,020	\$2,880,020
Resource Road Program		\$8,341,900	\$8,341,900
Provincial Capital Grants - GAP - Bridges Program		\$532,924	\$532,924
Provincial Grant - AV Water & Wastewater Program		\$1,530,506	\$1,530,506
Total Capital Revenues	\$0	\$13,842,762	\$13,842,762

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
Other Community Grants	\$0
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 Vermilion 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 Proje	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 Vermilion 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 (Ruaral Water Line)	1,900,149	2,088,469
28	2.85600% due on Dec 15, 2032 (Highway 88 connector)	2,000,000	-
29	2.85600% due on Jun 15, 2033 (Highway 88 connector)	-	-
		11,422,673	11,697,732

The County's total cash payment for interest was \$433,113 (in 2010 - \$471,603) for the year ended December 31, 2012.

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2013	1,928,507	469,490	2,397,997
To be paid in 2014	1,937,435	478,225	2,415,661
To be paid in 2015	1,508,827	412,134	1,920,961
To be paid in 2016	1,410,621	360,611	1,771,232
To be paid in 2017 to maturity	10,137,282	2,045,774	12,183,056
	16,922,673	3,766,234	20,688,907

Note: the total interest and principal include the interest and principal for debenture #29 that will be borrowed in 2013.

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:

	2011	2010
	\$	\$
Total debt limit, on December 31	41,214,303	43,198,266
Total debt (principal on loans and loan guarantees), on December 31	11,543,933	11,549,801
Amount by which debt limit exceeds debt	29,670,370	31,648,465
Limit on debt service, in fiscal year	6,869,051	7,199,711
Service on debt in fiscal year (are interest & principal payments)	2,551,319	2,373,296
Amount by which debt servicing limit exceeds debt servicing	4,317,732	4,826,415

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 2012 and 2013

Project description	Date/Note	Amount to be borrowed	Bylaw	Debenture#
Highway 88 Connector	17/12/2012	2,000,000	820/11	28
Highway 88 Connector	17/06/2013	5,500,000	820/11	29
Budgeted additions		7,500,000		
Total long term debt estimated at the end of 2012		11,422,673		
Borrowing limit as set by the County's Budget Policy		0	(is 40% of	\$0)

Note: The table in (4), above, includes only debentures pre-approved by by-laws.

Mackenzie County

2013 Budget

Contributions to Reserves as per established Policies

Schedule F

Name	Estimated 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 Reserve								
Operating Fund Reserve	1,320,910		(67,000)		(492,291)			761,619
Operating Fund Reserve - incomplete Non-TCA	173,746							173,746
Reserve-Off Site Levy - Water	811,050							811,050
Grants to Other Organizations Reserve	186,919			50,000				236,919
Rocky Acres Program - Incomplete	50,000							50,000
Reserve-Development	183,585							183,585
Recreation-Parks Reserve	64,287			50,000				114,287
Subdivisions Reserve	197,473							197,473
Gravel Reclamation Reserves	22,377							22,377
Municipal Reserve	142,556							142,556
Gravel Crushing Reserve	962,312							962,312
	4,115,215	-	(67,000)	100,000	(492,291)	-	-	3,655,924
Capital Fund Reserve								
Incomplete Capital - Recreation	235,596							235,596
Incomplete Capital - Admin	62,529							62,529
Incomplete Capital - Fire Department	230,000							230,000
Incomplete Capital - Ambulance	346,818							346,818
Incomplete Capital - Enforcement	123							123
Incomplete Capital - Airport	108,766							108,766
Incomplete Capital - Sewer	35,000							35,000
Agriculture - Reserve	50,000							50,000
Recreation Reserve - Zama	12,148							12,148
Recreation Reserve - La Crete	-							-
Reserve-Roads(General)	925,509		(1,037,027)	500,000				388,482
Water Treatment Plant Reserve	410,104		(269,769)					140,335
Incomplete Capital - Sewer	108,477		(75,000)					33,477
Incomplete Capital - Development	45,146		(10,150)					34,996
Recreation Reserve - Fort Vermilion	56,925							56,925
Drainage Reserve	1,237,288		(300,000)	250,000				1,187,288
Walking Trails - Fort Vermillion	-							-
Walking Trails - LaCrete	40,000							40,000
Incomplete Capital - Public Works	201,054							201,054
Reserve - Water Upgrading	445,915							445,915
Reserve-Waste	3,332		(3,332)					-
General Capital Reserve	871,181		(316,879)					554,302
Vehicle Replacement Reserve	1,074,377		(159,900)	485,000				1,399,477
Reserves - Garbage Projects(incomplete capital)	8,500							8,500
Emergency Services Reserves	171,387		(98,000)	200,000				273,387
	6,680,175	-	(2,270,057)	1,435,000	-	-	-	5,845,118
TOTAL RESERVES	10,795,391	-	(2,337,057)	1,535,000	(492,291)	-	-	9,501,043

2013 Operating Budget Draft

Review:

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

1. Statement of Operations (Prior Years Comparative to 2013 Budget)

Council reviewed the proposed 2013 Operating Budget at their November 5 and November 30, 2012 meetings.

A preliminary Property Taxes figure has been added to the 2013 draft operating budget as a starting point for Council's review and consideration.

The Statements of Operations, and Operating Budget Draft, now show separate lines for the Planning & Development and the Agriculture departments.

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

	2010 Actual	2011 Actual	2012 YTD (Nov 30, 2012)	2012 Budget	2013 Budget	\$ Budget Change	% Budget Change
OPERATIONAL REVENUES							
Property taxes	30,562,572	29,509,060	30,089,772	30,093,261	22,825,305	(7,267,956)	-24%
User fees and sales of goods	1,969,856	2,327,164	3,036,224	3,270,453	3,522,472	252,019	8%
Government transfers	1,711,897	1,296,307	926,326	1,414,325	1,173,479	(240,846)	-17%
Investment income (operating)	288,412	422,701	258,934	346,500	326,000	(20,500)	-6%
Penalties and costs on taxes	141,654	115,552	150,352	115,000	115,000	-	0%
Licenses, permits and fines	313,221	354,142	420,901	255,880	328,600	72,720	28%
Rentals	64,542	74,858	68,617	61,211	80,128	18,917	31%
Insurance proceeds	4,129	8,729	-	-	-	-	-
Development levies	175,572	10,437	32,847	-	-	-	-
Municipal reserve revenue	105,063	24,601	36,250	-	-	-	-
Sale of non-TCA equipment	6,056	1,500	2,944	-	-	-	-
Other	313,690	345,352	315,502	220,000	290,750	70,750	32%
Total operating revenues	35,656,664	34,490,403	35,338,669	35,776,630	28,661,734	(7,114,896)	-20%
OPERATIONAL EXPENSES							
Legislative	532,989	669,581	489,180	675,209	735,150	59,941	9%
Administration	2,695,552	4,590,964	2,322,824	3,296,247	3,407,061	110,814	3%
Grants to Other Governments	1,948,168	-	1,292,700	1,816,600	2,500,000	683,400	38%
Protective services	1,208,480	960,786	2,332,520	1,547,832	1,571,071	23,239	2%
Transportation	12,600,850	12,881,821	5,750,473	14,866,344	14,042,351	(823,993)	-6%
Water, sewer, solid waste disposal	3,949,088	3,933,057	2,134,952	4,898,260	4,744,579	(153,681)	-3%
Public health and welfare (FCSS)	594,579	622,969	679,341	671,041	671,241	200	0%
Planning & development	609,198	532,589	554,126	908,816	1,020,338	111,522	12%
Agriculture	1,250,686	1,032,041	787,374	1,345,991	1,335,366	(10,625)	-1%
Recreation and culture	1,423,201	1,470,713	1,211,225	1,813,438	1,894,230	80,792	4%
School requisitions	6,559,007	6,295,112	4,614,525	6,157,364	-	(6,157,364)	-100%
Lodge requisitions	720,470	719,088	291,715	291,715	-	(291,715)	-100%
Non-TCA projects	531,942	341,735	171,940	766,114	204,595	(561,519)	-73%
Total operating expenses	34,624,210	34,050,457	22,632,895	39,054,971	32,125,982	(6,928,989)	-18%
Excess (deficiency) before other	1,032,454	439,946	12,705,774	(3,278,341)	(3,464,248)	(185,907)	6%
CAPITAL REVENUES							
Government transfers for capital	6,337,196	2,193,446	3,940,033	12,116,720	13,842,762	1,726,042	14%
Investment income (capital)	-	-	-	-	-	-	-
Other revenue for capital	409,699	1,498,632	148,185	625,000	-	(625,000)	-100%
Proceeds from sale of TCA assets	1,160,660	1,003,616	641,899	634,001	7,500	(626,501)	-99%
EXCESS (DEFICIENCY) - PSAB Model*	7,907,555	4,695,694	4,730,117	13,375,721	13,850,262	474,541	4%
8,940,009	5,135,640	17,435,891	10,097,380	10,386,014	288,634	3%	
Convert to local government model**							
Remove non-cash transactions	6,917,067	6,540,031	-	8,651,973	6,532,545	(2,119,428)	-24%
Remove revenue for capital projects	(7,907,555)	(4,695,694)	(4,730,118)	(13,375,721)	-	13,375,721	-
Long term debt principal	1,709,972	2,032,234	1,218,152	2,421,974	1,928,507	(493,467)	-20%
Transfers to/from reserves or to fund capital projects	6,189,549	4,897,743	2,951,658	2,951,658	-	(2,951,658)	-
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	11,487,621	0	14,990,052	14,990,052	0%

*Public Sector Accounting Board

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

	2010 Actual	2011 Actual	2012 YTD (Nov 30, 2012)	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
OPERATING REVENUES							
100-Taxation	30,266,880	29,249,181	29,859,366	29,847,076	22,825,305	(7,021,771)	-24%
124-Frontage	297,071	247,129	230,406	272,549	272,552	3	0%
420-Sales of goods and services	200,071	303,843	606,304	288,706	322,405	33,699	12%
421-Sale of water - metered	1,377,509	1,522,444	1,774,820	2,333,142	2,397,080	63,938	3%
422-Sale of water - bulk	392,276	500,878	591,336	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	150,352	115,000	115,000	-	0%
511-Penalties of AR and utilities	33,618	35,870	34,373	30,000	35,000	5,000	17%
520-Licenses and permits	10,416	11,704	18,601	12,600	15,600	3,000	24%
521-Offsite levy	175,572	10,437	32,847	-	-	-	-
522-Municipal reserve revenue	105,063	24,601	36,250	-	-	-	-
526-Safety code permits	217,197	263,848	326,708	185,000	250,000	65,000	35%
525-Subdivision fees	17,260	37,586	47,749	25,000	25,000	-	0%
530-Fines	70,900	29,836	14,956	25,880	28,000	2,120	8%
531-Safety code fees	(2,552)	11,168	12,887	7,400	10,000	2,600	35%
550-Interest revenue	364,617	422,701	221,526	346,500	326,000	(20,500)	-6%
551-Market value changes	(76,205)	-	37,408	-	-	-	-
560-Rental and lease revenue	64,542	74,858	68,617	61,211	80,128	18,917	31%
570-Insurance proceeds	4,129	8,729	-	-	-	-	-
592-Well drilling revenue	24,764	22,903	95,470	15,000	25,000	10,000	67%
597-Other revenue	187,582	182,468	134,627	175,000	163,000	(12,000)	-7%
598-Community aggregate levy	21,738	90,189	51,032	-	67,750	67,750	-
630-Sale of non-TCA equipment	6,056	1,500	2,944	-	-	-	-
830-Federal grants	50,369	-	1,874	-	-	-	-
840-Provincial grants	1,661,529	1,296,307	924,452	1,414,325	1,173,479	(240,846)	-17%
990-Over/under tax collections	(1,379)	12,750	-	(26,364)	-	26,364	-
TOTAL REVENUE	35,656,666	34,490,403	35,338,669	35,776,630	28,934,286	(6,842,344)	-19%
OPERATING EXPENSES							
110-Wages and salaries	4,225,141	4,436,777	4,082,279	5,961,874	6,313,161	351,287	6%
132-Benefits	668,109	803,760	745,588	1,129,676	1,249,650	119,974	11%
136-WCB contributions	28,434	46,075	19,440	41,094	61,391	20,297	49%
142-Recruiting	25,352	17,653	9,416	10,000	20,000	10,000	100%
150-Isolation cost	60,546	57,009	36,144	66,000	66,000	-	0%
151-Honoraria	363,509	548,907	426,773	518,400	532,500	14,100	3%
211-Travel and subsistence	301,782	292,020	344,747	293,758	335,100	41,342	14%
212-Promotional expense	26,374	15,163	24,346	45,806	45,000	(806)	-2%
214-Memberships & conference fees	88,342	94,517	101,346	116,635	125,480	8,845	8%
215-Freight	88,810	94,534	85,688	109,950	113,260	3,310	3%
216-Postage	32,809	22,130	28,000	37,050	33,450	(3,600)	-10%
217-Telephone	185,125	165,370	119,929	159,822	160,709	887	1%
221-Advertising	46,351	61,461	55,695	60,040	71,940	11,900	20%
223-Subscriptions and publications	3,716	3,932	3,915	7,922	8,222	300	4%
231-Audit fee	60,941	54,690	70,550	56,000	57,500	1,500	3%
232-Legal fee	101,473	124,423	84,688	95,000	95,000	-	0%
233-Engineering consulting	97,915	88,981	100,425	101,000	101,000	-	0%
235-Professional fee	1,188,854	1,317,904	2,426,838	1,440,885	1,357,454	(83,431)	-6%
236-Enhanced policing fee	143,985	282,846	163,460	340,000	347,500	7,500	2%
239-Training and education	33,765	50,008	40,476	129,450	175,405	45,955	36%
242-Computer programming	32,036	41,992	46,565	48,360	61,119	12,759	26%
251-Repair & maintenance - bridges	98,498	174,036	40,211	507,000	181,100	(325,900)	-64%
252-Repair & maintenance - buildings	147,223	151,369	140,888	204,225	159,716	(44,509)	-22%
253-Repair & maintenance - equipment	195,382	244,211	174,569	385,710	300,300	(85,410)	-22%
255-Repair & maintenance - vehicles	114,545	100,413	92,047	89,250	94,200	4,950	6%
258-Contract graders	176,971	105,911	76,390	160,000	150,000	(10,000)	-6%
259-Repair & maintenance - structural	1,828,068	948,792	859,935	1,697,320	1,526,025	(171,295)	-10%
261-Ice bridge construction	71,338	83,365	59,899	120,000	120,000	-	0%
262-Rental - building and land	94,877	36,933	14,203	15,450	17,029	1,579	10%
263-Rental - vehicle and equipment	130,951	98,143	53,947	81,878	64,228	(17,650)	-22%
266-Communications	61,749	68,041	66,555	77,760	68,706	(9,054)	-12%
267-AVL maintenance	-	-	-	-	-	-	-
271-Licenses and permits	3,414	8,753	10,704	12,039	12,829	790	7%
272-Damage claims	20,555	1,000	1,000	5,000	5,000	-	0%
273-Taxes	17,089	13,382	990	15,000	15,000	-	0%
274-Insurance	290,152	241,106	-	273,110	284,800	11,690	4%
342-Assessor fees	234,504	252,483	189,410	234,520	235,000	480	0%

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

	2010 Actual	2011 Actual	2012 YTD (Nov 30, 2012)	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
290-Election cost	6,113	-	-	1,500	8,000	6,500	433%
511-Goods and supplies	775,704	723,152	798,908	966,599	878,561	(88,038)	-9%
512-Medical supplies	-	-	-	-	-	-	-
521-Fuel and oil	570,868	719,646	556,184	657,940	732,650	74,710	11%
531-Chemicals and salt	154,210	215,575	155,006	325,450	280,950	(44,500)	-14%
532-Dust control	665,954	328,956	353,998	390,800	419,800	29,000	7%
533-Grader blades	142,405	153,301	41,954	150,000	150,000	-	0%
534-Gravel (apply; supply and apply)	1,539,505	1,957,622	983,886	1,124,700	2,850,510	1,725,810	153%
535-Gravel reclamation cost	179,512	621,903	-	50,000	-	(50,000)	-100%
543-Natural gas	115,773	102,962	70,116	145,440	98,464	(46,976)	-32%
544-Electrical power	480,575	549,748	571,227	557,900	657,587	99,687	18%
710-Grants to local governments	1,948,168	1,598,790	1,292,700	1,816,600	2,500,000	683,400	38%
735-Grants to other organizations	1,481,052	1,498,132	1,605,960	1,565,356	1,674,056	108,700	7%
747-School requisition	6,559,007	6,295,112	4,614,525	6,157,364	-	(6,157,364)	-
750-Lodge requisition	720,470	719,088	291,715	291,715	-	(291,715)	-
800-Emergency Expenses	-	2,062	-	-	-	-	-
810-Interest and service charges	20,762	32,418	33,592	27,000	36,000	9,000	33%
831-Interest - long term debt	449,220	484,236	286,848	691,036	469,490	(221,546)	-32%
921-Bad debt expense	13,752	(1,119)	-	10,500	8,000	(2,500)	-24%
922-Tax cancellation/write-off	59,038	11,732	7,279	60,000	60,000	-	0%
992-Cost of land sold	4,429	7,286	-	-	-	-	-
993-NBV value of disposed TCA	739,005	1,094,979	-	166,696	-	(166,696)	-100%
994-Change in inventory	167,356	(956,123)	-	729,314	(844,369)	(1,573,683)	-216%
995-Depreciation of TCA	6,010,706	6,401,174	-	7,755,963	7,376,914	(379,049)	-5%
TOTAL	34,092,270	33,708,721	22,460,953	38,288,857	31,921,387	(6,367,470)	-17%
Non-TCA projects	531,942	341,735	171,940	766,114	204,595	(561,519)	-73%
TOTAL EXPENSES	34,624,211	34,050,456	22,632,893	39,054,971	32,125,982	(6,928,989)	-18%
EXCESS (DEFICIENCY)	1,032,454	439,946	12,705,776	(3,278,341)	(3,191,696)	86,645	-3%
OTHER							
125-Connection fees	-	103,235	-	-	-	-	-
830-Federal transfers for capital	1,005,031	103,235	3,940,033	-	-	-	-
840-Provincial transfers for capital	5,332,166	2,090,211	-	12,116,720	13,842,762	1,726,042	14%
550-Interest revenue	-	31,000	-	-	-	-	-
570-Insurance proceeds	-	31,000	-	-	-	-	-
575-Contributed TCA	334,140	1,442,832	-	-	-	-	-
597-Other capital revenue	75,559	24,800	148,185	625,000	7,500	(617,500)	-99%
630-Proceeds from sale of TCA assets	987,562	1,003,616	641,899	634,001	-	(634,001)	-
631-Proceeds of traded-in TCA assets	173,098	-	-	-	-	-	#DIV/0!
	7,907,555	4,829,929	4,730,117	13,375,721	13,850,262	474,541	4%
EXCESS (DEFICIENCY) - PS MODEL	8,940,009	5,269,875	17,435,893	10,097,380	10,658,566	561,186	6%

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

	2010 Actual	2011 Actual	2012 YTD (Nov 30 2012)	2012 Budget	2013 Budget	Budget Variance \$	Budget Variance %
OPERATIONAL REVENUES							
Property taxes	30,562,572	29,509,060	30,089,772	30,093,261	22,825,305	(7,267,956)	-24%
School requisitions	6,559,007	6,295,112	4,614,525	6,157,364	-	(6,157,364)	-100%
Lodge requisitions	720,470	719,088	291,715	291,715	-	(291,715)	-100%
Net property taxes	23,283,095	22,494,860	25,183,532	23,644,182	22,825,305	(818,877)	-3%
User fees and sales of goods	1,969,856	2,327,164	3,036,224	3,270,453	3,522,472	252,019	8%
Government transfers	1,711,897	1,296,307	926,326	1,414,325	1,173,479	(240,846)	-17%
Investment income (operating)	288,412	422,701	258,934	346,500	326,000	(20,500)	-6%
Penalties and costs on taxes	141,654	115,552	150,352	115,000	115,000	-	0%
Licenses, permits and fines	313,221	354,142	420,901	255,880	328,600	72,720	28%
Rentals	64,542	74,858	68,617	61,211	80,128	18,917	31%
Insurance proceeds	4,129	8,729	-	-	-	-	-
Development levies	175,572	10,437	32,847	-	-	-	-
Municipal reserve revenue	105,063	24,601	36,250	-	-	-	-
Sale of non-TCA equipment	6,056	1,500	2,944	-	-	-	-
Other	313,690	345,352	315,502	220,000	290,750	70,750	32%
Total operating revenues	28,377,188	27,476,201	30,432,428	29,327,550	28,661,733	(665,818)	-2%
OPERATIONAL EXPENSES							
Legislative	532,989	669,581	489,180	675,209	735,150	59,941	9%
Administration	2,612,419	2,896,550	2,322,824	3,038,341	3,120,715	82,374	3%
Grants to Other Governments	1,948,168	1,598,790	1,292,700	1,816,600	2,500,000	683,400	38%
Protective services	1,100,310	838,851	2,332,520	1,417,565	1,430,661	13,096	1%
Transportation	8,499,765	8,473,234	5,750,473	9,418,205	9,229,235	(188,970)	-2%
Water, sewer, solid waste disposal	2,488,794	2,449,703	2,134,952	3,343,003	3,089,866	(253,137)	-8%
Public health and welfare (FCSS)	594,579	622,969	679,341	671,041	671,241	200	0%
Planning & development	515,592	435,049	554,125	790,214	905,149	114,935	15%
Agriculture	1,250,686	1,032,041	787,372	1,345,991	1,335,366	(10,625)	-1%
Recreation and culture	1,258,783	1,276,579	1,211,225	1,567,646	1,527,090	(40,556)	-3%
Total operating expenses	20,802,085	20,293,347	17,554,712	24,083,815	24,544,473	460,658	2%
Non-TCA projects	531,942	341,735	171,940	766,114	204,595	(561,519)	-73%
Excess (deficiency) before other	7,043,161	6,841,120	12,705,776	4,477,622	3,912,666	(564,956)	-13%
CAPITAL REVENUES							
Government transfers for capital	6,337,196	2,193,446	3,940,033	12,116,720	13,842,762	1,726,042	14%
Investment income (capital)	-	-	-	-	-	-	-
Other revenue for capital	409,699	1,498,632	148,185	625,000	-	(625,000)	-100%
Proceeds from sale of TCA assets	1,160,660	1,003,616	641,899	634,001	7,500	(626,501)	-99%
	7,907,555	4,695,694	4,730,117	13,375,721	13,850,262	474,541	4%
EXCESS (DEFICIENCY) - PSAB Model*	14,950,716	11,536,814	17,435,893	17,853,343	17,762,928	(90,415)	-1%
Convert to local government model**							
Remove non-cash transactions	906,361	138,857	-	896,010	(844,369)	(1,740,379)	-194%
Remove revenue for capital projects	(7,907,555)	(4,695,694)	(4,730,117)	(13,375,721)	-	13,375,721	-100%
Long term debt principal	1,709,972	2,032,234	1,218,152	2,421,974	1,928,507	(493,467)	-20%
Transfers to/from reserves or to fund capital projects	6,189,549	4,897,743	-	2,951,658	-	(2,951,658)	-100%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	11,487,624	0	14,990,052	14,990,052	0%

*Public Sector Accounting Board

MACKENZIE COUNTY
Non-TCA Projects

2013 Budget

Project description	Total 2013 project cost	County's cost	External Funding				Internal Funding			NOTES
			NDCC Grant	MSI Grant	Other Grant	Other Sources (non-)	Other Internal Funding	Operating Reserve	Debenture	
(12) - Administration Department										
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		
LC - Fence around air conditioner	\$2,000	\$2,000						\$2,000		
LC - Cement pad for back door entrance	\$500	\$500						\$500		
LC - Exterior light fixtures	\$2,500	\$2,500						\$2,500		
Information Technology budget	\$116,300	\$116,300						\$116,300		
<i>Total department 12</i>	\$127,100	\$127,100	\$0	\$0	\$0	\$0	\$0	\$127,100	\$0	
(41) - Water Services Department										
LC - Lowering valves in curbs	\$10,000	\$10,000						\$10,000		
<i>Total department 41</i>	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	
(61) Planning & Development Department										
Altalis aerial photos	\$8,500	\$8,500						\$8,500		
Base feature files	\$19,168	\$19,168						\$19,168		
<i>Total department 61</i>	\$27,668	\$27,668	\$0	\$0	\$0	\$0	\$0	\$27,668	\$0	
(72) Parks & Playgrounds Department										
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		
Various parks - Bear bins X 15	\$16,500	\$16,500						\$16,500		
Wadlin Lake - Fire wood shelter	\$1,500	\$1,500						\$1,500		
<i>Total department 72</i>	\$39,827	\$39,827	\$0	\$0	\$0	\$0	\$0	\$39,827	\$0	
TOTAL	\$204,595	\$204,595	\$0	\$0	\$0	\$0	\$0	\$204,595	\$0	

2013 Capital Budget Draft

Review:

1. 2013 Tangible Capital Assets Projects

Council reviewed the proposed 2013 Capital Budget at their November 30, 2012 meeting.

Subsequent changes have been made to the 2013 draft capital budget based on recommendations from the Public Works Committee.

The anticipated disposal of a self contained breathing apparatus compressor has been added to Schedule D, *Estimate of Gain or Loss on Disposals of TCA Assets in 2013*, with a projected salvage value of nil.

Project Description	Total 2012 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	

Administration Department

FV - County office sign with flags	\$25,000	\$25,000						\$25,000	GOR		
FV - Alarm system	\$36,000	\$36,000						\$36,000	GOR		
FV - Roof extension over back door	\$6,000	\$6,000						\$6,000	GOR		
<i>Total department 12</i>	<i>\$67,000</i>	<i>\$67,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$67,000</i>	<i>\$0</i>	<i>\$0</i>	

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		The existing unit is unsafe and malfunctions. Firefighters are trained on filling their SCBA tanks with air. The compressor unit is serviced and certified annually by a qualified professional.
LC - Rescue struts	\$6,000	\$6,000						\$6,000	ER		
LC - Upgrade foam system on pump	\$8,000	\$8,000						\$8,000	ER		
LC - Self contained breathing apparatus compressor	\$35,000	\$35,000						\$35,000	ER		LC unit will be transferred to Blue Hills FD. Firefighters are trained on filling their SCBA tanks with air. The compressor unit is serviced and certified annually by a qualified professional.
ZA - New bay for Fire Hall	\$0	\$0						\$0			Removed by Council 2012-11-30; was \$200,000.
<i>Total department 23</i>	<i>\$98,000</i>	<i>\$98,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$98,000</i>	<i>\$0</i>	<i>\$0</i>	

Transportation Department

Hwy 88 connector upgrade Phase II	\$7,013,100	\$4,013,100			\$3,000,000						\$4,013,100	
Hwy 88 connector upgrade Phase III	\$4,683,800	\$2,341,900			\$2,341,900						\$2,341,900	
Zama Access Road - Phase IV	\$6,563,700	\$3,563,700			\$3,000,000						\$3,563,700	
FV - Public Works shop addition	\$0	\$0					\$0					Removed by Council 2012-11-30; was \$124,500.
FV - Commercial grade turn mower	\$16,500	\$16,500						\$16,500	V&E			PW Committee reviewed this item and recommends acquiring in 2013.
FV - Pintle hitch trailer to haul loader	\$30,000	\$24,000				\$6,000		\$24,000	V&E			PW Committee reviewed this item and recommends acquiring in 2013. This is a replacement.
FV - Tandem axle pup trailer	\$35,000	\$35,000					\$0	\$35,000	V&E			For unit #2009. Removed by Council 2012-11-30 (\$35,000). PW Committee discussed this item and passed a motion requesting Council to reconsider and acquire in 2013.
FV - 550 truck with picker & auger	\$75,000	\$75,000						\$75,000	V&E			PW Committee reviewed this item and recommends acquiring in 2013.
FV - Broom for Bobcat skid steer	\$9,400	\$9,400						\$9,400	V&E			A new request submitted subsequent to November 30th meeting; reviewed & supported by Director.

Project Description	Total 2012 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	
FV - 48th & 53rd Ave paving	\$630,000	\$0		\$630,000							Revised estimate received from engineers 2012-12-06 \$630,000; was \$830,000.
New infrastructure	\$500,000	\$500,000						\$500,000	RR		
LC - BF 81125 - Culverts (3)	\$380,904	\$15,522		\$115,320	\$250,062			\$15,522	RR		Remove/replace culverts 4 mi E of Wilson Pr Rd
LC - BF 81120/79239 - Bridge repairs	\$260,000	\$50,000			\$210,000			\$50,000	RR		At SW-28-10-17-W5 & SW-7-105-14-W5
LC - BF 75117 - Engineering re: culvert	\$51,074	\$14,625			\$36,449			\$14,625	RR		Stove Rd in Rocky Lane; 2014 construction
LC - BF 81336 - Engineering re: culvert	\$50,993	\$14,580			\$36,413			\$14,580	RR		At SW-35-105-14-W5; 2014 construction
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		
LC - Cross dump gravel trailer	\$0	\$0					\$0				Removed by Council 2012-11-30; was \$49,000.
LC - Low bed trailer	\$0	\$0					\$0				Removed by Council 2012-11-30; was \$125,000.
LC - Truck with fifth wheel	\$0	\$0					\$0				Removed by Council 2012-11-30; was 202,000.
LC - Salt and sand shelter	\$202,000	\$0		\$202,000							
LC - Recap and widen 94th Avenue	\$0	\$0		\$0			\$0				Subsequent to November 30th meeting, PW committee recommends postponing 94th and promoting 101st and 103rd project. Was \$561,700.
LC - 105th Avenue reconstruction	\$271,000	\$0		\$271,000			\$0				
LC - 101 St & 103 Ave reconstruction	\$1,398,000	\$416,300		\$981,700				\$416,300	RR		Removed by Council. After further discussion at PW Committee, the Committee recommends advancing this project and postponing recap of 94th.
LC - Traffic lights				\$0							
ZA - Aspen Drive paving & S-curve servicing	\$680,000	\$0		\$680,000							Reduced from \$700,000 by Council 2012-11-30 to \$300,000. After discussing the option of moving 2012 project funds to this project, administration recommends completing both and not moving funds from 2012. Revised estimate of \$680,000 rec'd from engineer 2012-12-06. Please note that the paving component may be completed as an extension to the existing contract for Zama Access, at the same unit prices.
Total department 32	\$22,877,971	\$11,115,627	\$0	\$2,880,020	\$8,874,824	\$7,500	\$0	\$1,196,927	\$0	\$9,918,700	

Airport Department

LC - Beacon light tower	\$7,500	\$7,500					\$7,500				
Total department 33	\$7,500	\$7,500	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	

Water Treatment & Distribution Department

FV - Truckfill meter upgrades	\$25,000	\$25,000						\$25,000	WTR		
FV - 50th St water & sewer	\$581,000	\$174,300	\$406,700							\$174,300	
LC - Hydrological study of aquifers	\$0	\$0					\$0				Removed by Council 2012-11-30; was \$270,000.

Project Description	Total 2012 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	
LC - Rehab well 1	\$150,712		\$150,712								Added by Council in lieu of hydro. study. Director will provide an overview of the situation at December 10 meeting, inclusive of conditions of the other wells.
LC - Spare well pump and motor	\$13,000	\$13,000						\$13,000	WTR		
LC - SCADA computer	\$7,500	\$7,500						\$7,500	WTR		
ZA - Distribution pumphouse upgrades	\$897,075	\$224,269			\$672,806			\$224,269	WTR		
<i>Total department 41</i>	<i>\$1,674,287</i>	<i>\$444,069</i>	<i>\$557,412</i>	<i>\$0</i>	<i>\$672,806</i>	<i>\$0</i>	<i>\$0</i>	<i>\$269,769</i>	<i>\$0</i>	<i>\$174,300</i>	

Sewer Disposal Department

FV - Complete upgrade main lift station	\$75,000	\$75,000						\$75,000	ISC		
LC - Replace sewer main - Teachers Loop	\$0	\$0					\$0				Removed by Council 2012-11-30; was \$400,000; defer to 2014.
ZA - Lift station upgrade	\$1,144,000	\$286,300			\$857,700			\$286,300	GCR		
ZA - Storage shed	\$8,000	\$8,000					\$8,000				
<i>Total department 42</i>	<i>\$1,227,000</i>	<i>\$369,300</i>	<i>\$0</i>	<i>\$0</i>	<i>\$857,700</i>	<i>\$0</i>	<i>\$8,000</i>	<i>\$361,300</i>	<i>\$0</i>	<i>\$0</i>	

Solid Waste Disposal

2 X 40-yard bins	\$22,000	\$22,000						\$22,000	RW + GCR		
Blumenort - Shack replacement	\$11,911	\$11,911						\$11,911	GCR		
<i>Total department 43</i>	<i>\$33,911</i>	<i>\$33,911</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$33,911</i>	<i>\$0</i>	<i>\$0</i>	

Planning & Development Department

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

Agricultural Services Department

Spruce Road drainage & road rehab	\$300,000	\$300,000						\$300,000	DR		Reduced by Council 2012-11-30; was \$600,000; re-termed Phase I.
<i>Total department 63</i>	<i>\$300,000</i>	<i>\$300,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$300,000</i>	<i>\$0</i>	<i>\$0</i>	

Recreation

LC - Swimming pool	\$0	\$0									\$0	Removed by Council 2012-11-30; was \$1,500,000.
LC - Splash park	\$135,000	\$135,000					\$135,000					Added by Council 2012-11-30; was \$0.
FV - Splash park	\$135,000	\$135,000					\$135,000					An addition based on Motion #12-07-473 to meet 50% contribution towards \$350,000 project. \$5000 added to \$130,000 by Council 2012-11-30.
<i>Total department 72</i>	<i>\$270,000</i>	<i>\$270,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$270,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>		

Parks & Playgrounds Department

FV - Concrete toilets	\$34,000	\$34,000					\$34,000					Work with Councillor Flett re: placement.
FV - Skate shack	\$0	\$0					\$0					Refer to Rec Board budget; was \$12,500.
Hutch Lake - Basketball court	\$0	\$0					\$0					Deferred; was \$10,000.

Project Description	Total 2012 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	
Hutch Lake - Dock	\$0	\$0					\$0				Deferred; was \$38,000.
Tourangeau Lake - Dock	\$0	\$0					\$0				Refer to Parks Committee; was \$8,000.
Machesis Lake - Concrete toilets	\$17,000	\$17,000					\$17,000				In overnight area
<i>Total department 72</i>	\$51,000	\$51,000	\$0	\$0	\$0	\$0	\$51,000	\$0	\$0	\$0	
TOTAL 2012 Capital Projects	\$26,616,819	\$12,766,557	\$557,412	\$2,880,020	\$10,405,330	\$7,500	\$336,500	\$2,337,057	\$0	\$10,093,000	

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?

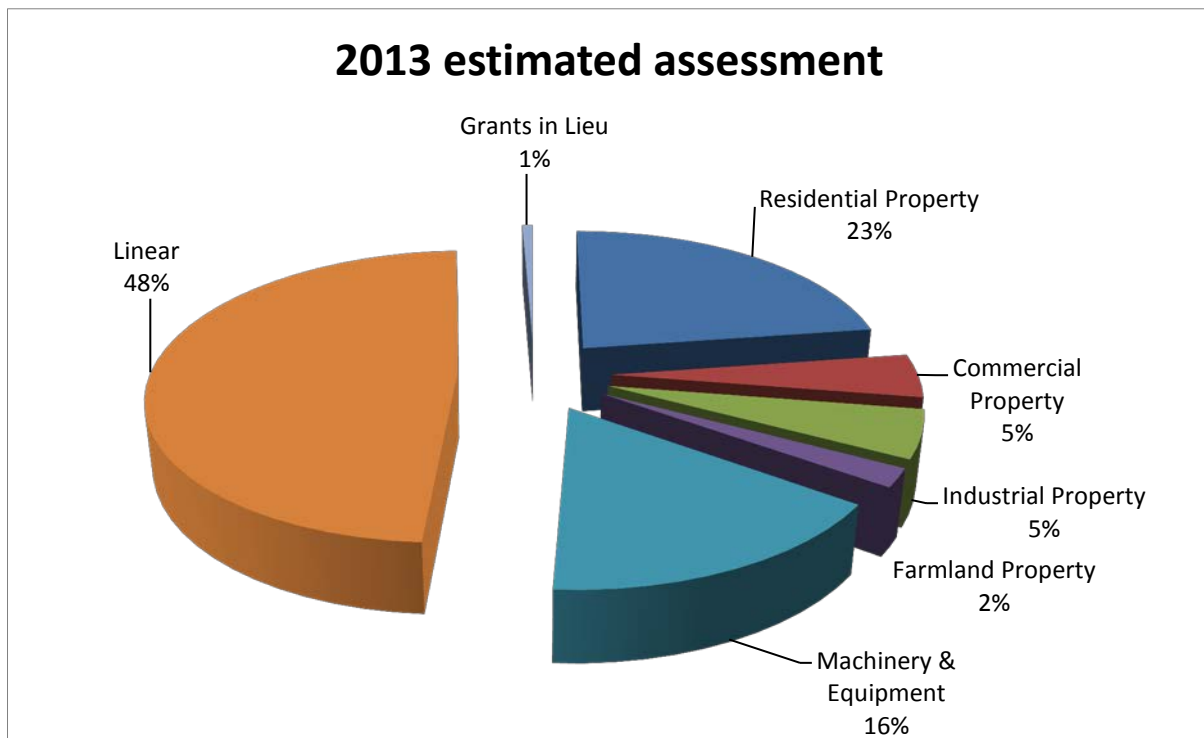
Revenue requirement / Assessment base = Tax rate

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 estimated assessment	2013 estimated municipal revenue (based on 2012 mill rates)
Residential Property	\$458,106,700	5.98%	\$485,494,890	\$3,681,367
Commercial Property	\$97,896,550	3.93%	\$101,746,130	\$1,195,228
Industrial Property	\$109,768,690	2.55%	\$112,562,440	\$1,323,967
Farmland Property	\$42,889,820	0.41%	\$43,066,040	\$327,216
Machinery & Equipment	\$360,493,640	-3.94%	\$346,276,700	\$4,055,246
Linear	\$1,091,272,460	-5.19%	\$1,034,618,723	\$12,116,420
Grants in Lieu	\$13,704,460	2.00%	\$13,978,110	\$125,861
Total Taxable Assessment	\$2,174,132,320	-1.67%	\$2,137,743,033	\$22,825,305
Tax exempt assessment	\$157,220,040	0.95%	\$158,706,900	
Total Assessment	\$2,331,352,360	-1.50%	\$2,296,449,933	\$22,825,305



	2004		2005		2006		2007		2008		2009		2010		2011		2012		2013 Estimated
Residential Property	205,748,040	14%	235,184,610	11%	260,532,210	18%	307,792,140	12%	344,609,670	17%	404,203,570	3%	416,404,270	5%	438,646,070	4%	458,106,700	6%	485,494,890
Commercial Property	32,030,720	11%	35,599,430	13%	40,347,400	19%	48,031,270	14%	54,809,000	34%	73,404,730	22%	89,282,600	1%	90,433,710	8%	97,896,550	4%	101,746,130
Industrial Property	89,833,930	6%	95,202,160	5%	100,275,140	10%	110,252,520	2%	112,071,700	9%	121,716,750	-4%	116,678,870	-5%	110,627,830	-1%	109,768,690	3%	112,562,440
Farmland Property	36,318,750	0%	36,296,240	0%	36,294,680	0%	36,313,340	0%	36,282,890	16%	42,220,990	0%	42,199,740	0%	42,204,140	2%	42,889,820	0%	43,066,040
Machinery & Equipment	394,241,460	7%	423,746,350	6%	448,625,210	15%	513,940,570	-2%	502,607,200	-11%	445,515,770	-13%	386,249,960	-4%	369,546,680	-2%	360,493,640	-4%	346,276,700
Linear	722,420,970	12%	807,873,900	17%	943,403,240	24%	1,167,371,340	5%	1,224,960,920	5%	1,284,629,630	-10%	1,155,158,020	-5%	1,095,984,390	0%	1,091,272,460	-5%	1,034,618,723
Grants in Lieu	8,932,760	5%	9,370,250	8%	10,142,980	25%	12,679,080	22%	15,410,530	-10%	13,858,510	5%	14,620,300	-2%	14,290,050	-4%	13,704,460	2%	13,978,110
Total Taxable Assessment	1,489,526,630	10%	1,643,272,940	12%	1,839,620,860	19%	2,196,380,260	4%	2,290,751,910	4%	2,385,549,950	-7%	2,220,593,760	-3%	2,161,732,870	1%	2,174,132,320	-2%	2,137,743,033
Tax exempt assessment	122,771,660		128,615,450		133,025,350		140,172,820		134,422,470		149,775,690		153,464,730		161,902,930		157,220,040		158,706,900
Total Assessment	1,612,298,290	10%	1,771,888,390	11%	1,972,646,210	18%	2,336,553,080	4%	2,425,174,380	5%	2,535,325,640	-6%	2,374,058,490	-2%	2,323,635,800	0%	2,331,352,360	-1%	2,296,449,933

