



**MACKENZIE COUNTY  
SPECIAL COUNCIL (BUDGET) MEETING**

**Wednesday, December 18, 2013  
10:00 a.m.**

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

**AGENDA**

- |  |    |    |   |
|--|----|----|---|
| <b>CALL TO ORDER:</b>                    | 1. | a) | Call to Order   |
| <b>AGENDA:</b>                           | 2. | a) | Adoption of Agenda  |
| <b>ADOPTION OF<br/>PREVIOUS MINUTES:</b> | 3. | a) | None  |
| <b>DELEGATIONS:</b>                      | 4. | a) | None  |
| <b>BUSINESS:</b>                         | 5. | a) | 2014 Operating Budget & Five Year<br>Capital Plan   |
|  |    | b) |   |
|  |    | c) |   |
| <b>IN CAMERA<br/>SESSION:</b>            | 6. | a) | None  |
| <b>NEXT MEETING<br/>DATE:</b>            | 7. | a) | Special Council Meeting – Budget<br>Monday, January 13, 2014<br>10:00 a.m.<br>Fort Vermilion Council Chambers |
| <b>ADJOURNMENT:</b>                      | 8. | a) | Adjournment   |



# 2014 Operating Budget and Five Year Capital Plan

December 18, 2013 – Special Council Meeting



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# Cash Flow Requirement

## Outline:

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





Mackenzie County  
2014 BUDGET - Cash Requirement

	2013 Budget	% change	2014 Budget	
<b>Operating Cash Requirements:</b>				
Operating Cost (excluding non-cash items and capital debt interest expense)	\$22,704,083	16%	\$26,367,277	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,142,690	-31%	\$783,013	
Non-TCA revenue - Fees	\$0		(\$200,800)	
Less: Other Operating Revenue (excluding municipal tax levy)	(\$6,202,856)	10%	(\$6,827,765)	Schedule A-1
Anticipated draw on short-term borrowing for 2015 & 2016 portions of 2014 gravel-crushing programme	\$0		(\$1,000,000)	
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$792,020)	-100%	\$0	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(\$89,270)		\$0	(1)
<b>Tax levy for operations</b>	<b>\$16,762,627</b>	<b>14%</b>	<b>\$19,121,725</b>	
<b>Capital Cash Requirements:</b>				
Capital costs	\$45,029,407	-44%	\$25,420,442	
Capital debt interest	\$469,490	59%	\$748,784	Schedule E
Capital debt principal	\$1,928,508	17%	\$2,254,033	Schedule E
Less:				
Capital revenue - grants	(\$14,549,112)	-75%	(\$3,671,882)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(\$705,103)	-32%	(\$481,750)	
Proceeds on disposal of assets	(\$1,500)	433%	(\$8,000)	Schedule D
Proceeds from new debentures	(\$15,286,018)	-100%	\$0	Schedule E
Anticipated draw from prior year accumulated surplus - restricted	(\$10,940,912)	-100%	\$0	(2)
Anticipated draw from prior year accumulated surplus - unrestricted	\$0		\$0	
<b>Tax levy for capital</b>	<b>\$5,944,759</b>	<b>308%</b>	<b>\$24,261,627</b>	
<b>Minimum Tax Levy</b>	<b>\$22,707,387</b>	<b>91%</b>	<b>\$43,383,352</b>	
<b>Future Financial Plans:</b>				
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)
<b>Total Tax Levy</b>	<b>\$24,242,387</b>	<b>85%</b>	<b>\$44,918,352</b>	
<b>Net budgeted cash draw on accumulated surplus accounts</b>	<b>(\$10,287,202)</b>	<b>-115%</b>	<b>\$1,535,000</b>	<b>(1) + (2) + (3)</b>
<b>OTHER:</b>				
Restricted surplus (reserves), beginning of year	\$19,529,272		\$9,242,069	
Restricted surplus (reserves), ending of year	\$9,242,070		\$10,777,069	
<b>Total budgeted operating and capital costs (excluding non-cash items)</b>	<b>\$71,274,178</b>		<b>\$55,573,549</b>	

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	3,150,990	254,000	2,835	69,600	3,638,925
Interest Revenue	326,000							326,000
Provincial Grants - operating	0	0	824,968	0	0	168,359	234,673	1,228,000
Other Revenue including frontage	333,875	37,927	332,119	739,246	151,500	40,173	0	1,634,840
<b>Total Revenues</b>	<b>699,375</b>	<b>72,927</b>	<b>1,244,087</b>	<b>3,890,236</b>	<b>405,500</b>	<b>211,367</b>	<b>304,273</b>	<b>6,827,765</b>

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,413,538	385,646	3,326,059	1,316,874	731,232	263,326	487,538	8,924,213
Contracted and General Services	1,385,879	775,886	2,349,908	1,137,991	363,385	812,335	247,414	7,072,798
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	1,640,425	1,825,925
Capital debt interest	71,577	0	442,856	234,351	0	0	0	748,784
Net Book Value of disposed TCA								0
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
<b>Total expenses excluding non-TCA projects</b>	<b>6,295,104</b>	<b>1,603,433</b>	<b>16,093,587</b>	<b>4,965,285</b>	<b>1,113,220</b>	<b>1,432,745</b>	<b>2,874,576</b>	<b>34,377,950</b>
Non-TCA projects	117,800	49,500	67,561	154,500	385,000	0	8,652	783,013
<b>Total expenses including non-TCA projects</b>	<b>6,412,904</b>	<b>1,652,933</b>	<b>16,161,148</b>	<b>5,119,785</b>	<b>1,498,220</b>	<b>1,432,745</b>	<b>2,883,228</b>	<b>35,160,963</b>

Non-cash items included in the above:

Estimated gravel inventory change at Year End 2013	0	0	-979,509	0	0	0	0	-979,509
Net Book Value of disposed TCA	0	0	0	0	0	0	0	0
Amortization	295,250	161,751	5,665,833	1,575,773	3,103	109,534	430,154	8,241,398
<b>Total operational expenses excluding non-cash items and capital debt interest</b>	<b>5,928,277</b>	<b>1,441,682</b>	<b>10,964,407</b>	<b>3,155,161</b>	<b>1,110,117</b>	<b>1,323,211</b>	<b>2,444,422</b>	<b>26,367,277</b>

	Grant funding deferred from prior year	New 2014 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	\$0	\$557,412	\$557,412
Provincial Capital Grants - SIP	\$0	\$0	\$0
Provincial Capital Grants - MSI (Capital)	\$0	\$2,806,269	\$2,806,269
Provincial Capital Grants - AT (Child Lake/Boyer Lake)		\$123,000	\$123,000
Resource Road Program	\$0	\$0	\$0
Provincial Capital Grants - GAP - Bridges Program	\$0	\$0	\$0
Provincial Grant - AV Water & Wastewater Program	\$0	\$185,201	\$185,201
<b>Total Capital Revenues</b>	<b>\$0</b>	<b>\$3,671,882</b>	<b>\$3,671,882</b>

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
Recreation Boards - Capital	\$50,000
<b>Total</b>	<b>\$1,535,000</b>

(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 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, 2013	Net Book Value on Jan 1, 2014	Estimated Selling Price	Estimated Profit or Loss on Disposal in 2014
Equipment		FV - Trailer				\$2,500	
		LC - Wide format plotter/scanner				\$5,000	
		ZA - Zero turn mower				\$500	
<b>Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>

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

Debentures -		2014	2013
		\$	\$
<b>From Alberta Capital Finance Authority:</b>			
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)	1,142,417	1,263,085
31	3.424% due on Mar 15, 2029 (High Level rural water line)	1,753,594	1,800,000
		<b>20,805,153</b>	<b>23,059,186</b>

Note: For the year ended December 31, 2014, the County's projected total cash payment for interest is \$748,784 (2013 projected interest - \$388,490; 2012 actual interest - \$426,418; 2012 debt = \$11,422,673).

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2014	2,254,033	748,784	3,002,816
To be paid in 2015	2,005,854	712,923	2,718,776
To be paid in 2016	1,923,524	645,524	2,569,048
To be paid in 2017	1,929,299	579,624	2,508,923
To be paid in 2018	1,981,200	513,849	2,495,049
To be paid in 2019 to maturity	12,965,276	3,394,911	16,360,187
	<b>23,059,186</b>	<b>6,595,614</b>	<b>29,654,800</b>

Note: For the year ended December 31, 2013, the County's projected total cash payment for principal is \$1,826,572, and for interest \$388,490.

### 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	-23,059,186	-11,422,673
<b>Amount by which debt limit exceeds debt</b>	<b>22,608,677</b>	<b>36,847,062</b>
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
<b>Amount by which debt servicing limit exceeds debt servicing</b>	<b>4,608,494</b>	<b>5,829,894</b>

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.

MACKENZIE COUNTY  
MUNICIPAL RESERVES

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)
<b>Operating Fund Reserves:</b>								
Operating Fund Reserve	708,452							708,452
Operating Fund Reserve - incl. non-TCA	184,526							184,526
Reserve - Off Site Levy - Water	860,373							860,373
Grants to Other Organizations Reserve	160,575			50,000				210,575
Rocky Acres Program - Incomplete	50,000							50,000
Reserve - Development	183,585							183,585
Recreation - Parks Reserve	126,217			50,000				176,217
Subdivisions Reserve	197,473							197,473
Gravel Reclamation Reserve	22,377							22,377
Municipal Reserve	187,133							187,133
Gravel Crushing Reserve	962,312							962,312
<b>Subtotal - Operating Fund Reserves</b>	<b>3,643,023</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,743,023</b>
<b>Capital Fund Reserves:</b>								
Incomplete Capital - Recreation	244,587							244,587
Incomplete Capital - Administration	59,967							59,967
Incomplete Capital - Fire Department	229,084							229,084
Incomplete Capital - Ambulance	-							-
Incomplete Capital - Enforcement	123							123
Incomplete Capital - Airport	118,766							118,766
Incomplete Capital - Sewer	35,000							35,000
Agriculture - Reserve	-							-
Recreation Reserve - Zama	12,148							12,148
Recreation Reserve - La Crete	5,741							5,741
Reserve - Roads (General)	204,108			500,000				704,108
Water Treatment Plant Reserve	374,100							374,100
Incomplete Capital - Sewer	80,933							80,933
Incomplete Capital - Development	34,996							34,996
Recreation Reserve - Fort Vermilion	74,866							74,866
Drainage Reserve	1,522,782			250,000				1,772,782
Rural Water Line Reserve	19,492							19,492
Walking Trails - Fort Vermilion	-							-
Walking Trails - La Crete	-							-
Incomplete Capital - Public Works	153,598							153,598
Reserve - Water Upgrading	258,850							258,850
Reserve - Sewer Upgrading	124,380							124,380
Reserve - Waste	-							-
General Capital Reserve	303,489							303,489
Vehicle Replacement Reserve	1,424,285			485,000				1,909,285
Reserves-Garbage Projects (incl. capital)	8,500							8,500
Emergency Services Reserves	309,250			200,000				509,250
<b>Subtotal - Capital Fund Reserves</b>	<b>5,599,046</b>	<b>-</b>	<b>-</b>	<b>1,435,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,034,046</b>
<b>TOTAL RESERVES</b>	<b>9,242,069</b>	<b>-</b>	<b>-</b>	<b>1,535,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,777,069</b>



# 2014 Operating Budget

## Outline:

1. 2014 Operating Budget by Object (including depreciation of assets)
2. 2014 Operating Budget by Function (including depreciation of assets)
3. 2014 Operating Budget by Function (excluding depreciation of assets)
4. 2014 Non-Tangible Capital Assets Project List



The following changes have been input to the Draft 2014 Operating Budget, since Council's Special Meeting of November 19, 2013:

<u>Account Description</u>	<u>Nov. 19/13</u>	<u>Dec. 18/13</u>	<u>Difference</u>
211-Travel and subsistence	\$369,240	\$375,630	\$6,390
214-Memberships & conference fees	\$127,280	\$128,280	\$1,000
217-Telephone	\$142,839	\$143,199	\$360
221-Advertising	\$59,500	\$58,500	(\$1,000)
232-Legal fee	\$95,000	\$85,000	(\$10,000)
235-Professional fee	\$1,486,610	\$1,477,110	(\$9,500)
236-Enhanced policing fee	\$142,000	\$284,000	\$142,000
239-Training and education	\$173,456	\$157,456	(\$16,000)
242-Computer programming	\$106,328	\$89,828	(\$16,500)
252-Repair & maintenance - buildings	\$184,150	\$174,050	(\$10,100)
253-Repair & maintenance - equipment	\$332,400	\$330,400	(\$2,000)
255-Repair & maintenance - vehicles	\$92,800	\$94,300	\$1,500
259-Repair & maintenance - structural	\$1,795,605	\$1,727,605	(\$68,000)
266-Communications	\$114,872	\$107,342	(\$7,530)
511-Goods and supplies	\$916,136	\$890,136	(\$26,000)
532-Dust control	\$485,000	\$455,000	(\$30,000)
<b>Totals</b>	<b>\$6,623,216</b>	<b>\$6,577,836</b>	<b>(\$45,380)</b>

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

	2011 Actual	2012 Actual	2013 Actual to Dec. 11, 2013	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
<b>OPERATING REVENUES</b>							
100-Taxation	29,249,181	29,859,344	30,860,986	30,880,043	-		TBD
124-Frontage	247,129	255,668	234,684	272,552	873,029	600,477	220%
747-School requisition	6,295,112	6,157,364	4,662,002	6,222,152	-		TBD
750-Lodge requisition	719,088	291,715	392,262	392,262	-		TBD
<b>Net property taxes</b>	<b>22,482,110</b>	<b>23,665,933</b>	<b>26,041,406</b>	<b>24,538,181</b>	<b>873,029</b>	<b>(23,665,152)</b>	
420-Sales of goods and services	303,843	641,482	356,597	322,405	347,635	25,230	8%
421-Sale of water - metered	1,522,444	2,097,610	2,001,977	2,397,080	2,295,480	(101,600)	-4%
422-Sale of water - bulk	500,878	700,271	646,214	802,987	745,810	(57,177)	-7%
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	37,898	35,000	40,000	5,000	14%
520-Licenses and permits	11,704	19,911	21,734	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	303,981	250,000	250,000	-	0%
525-Subdivision fees	37,586	48,899	44,424	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	12,744	10,000	10,000	-	0%
550-Interest revenue	422,701	430,269	324,738	326,000	326,000	-	0%
551-Market value changes	-	23,771	(136,263)	-	-	-	
560-Rental and lease revenue	74,858	77,847	101,059	80,128	77,591	(2,537)	-3%
570-Insurance proceeds	8,729	673	16,236	-	-	-	
592-Well drilling revenue	22,903	250,945	144,330	25,000	75,000	50,000	200%
597-Other revenue	182,468	184,802	194,296	206,875	212,875	6,000	3%
598-Community aggregate levy	90,189	109,231	33,907	67,750	50,000	(17,750)	
630-Sale of non-TCA equipment	1,500	3,454	-	-	-	-	
790-Tradeshows Revenues	-	-	1,475	-	28,345		
830-Federal grants	-	1,874	-	-	-	-	
840-Provincial grants	1,296,307	3,240,086	1,476,486	1,223,479	1,228,000	4,521	0%
990-Over/under tax collections	12,750	(28,460)	-	(23,243)	-	23,243	TBD
<b>TOTAL REVENUE</b>	<b>27,476,202</b>	<b>32,179,823</b>	<b>32,192,430</b>	<b>30,445,242</b>	<b>6,827,765</b>	<b>(23,645,822)</b>	
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	4,436,777	5,140,205	4,867,736	6,323,484	6,816,981	493,497	8%
132-Benefits	803,760	880,574	928,381	1,249,650	1,419,748	170,098	14%
136-WCB contributions	46,075	42,059	51,901	61,391	55,434	(5,957)	-10%
142-Recruiting	17,653	18,716	-	20,000	20,000	-	0%
150-Isolation cost	57,009	35,642	44,708	66,000	66,000	-	0%
151-Honoraria	548,907	473,231	447,854	532,500	566,050	33,550	6%
211-Travel and subsistence	292,020	412,881	281,931	335,100	375,630	40,530	12%
212-Promotional expense	15,163	34,222	90,175	72,500	77,500	5,000	7%
214-Memberships & conference fee	94,517	111,370	67,408	125,480	128,280	2,800	2%
215-Freight	94,534	97,306	105,221	113,260	123,980	10,720	9%
216-Postage	22,130	29,193	39,639	33,450	42,500	9,050	27%
217-Telephone	165,370	136,459	124,440	160,709	143,199	(17,510)	-11%
221-Advertising	61,461	61,978	38,600	71,940	58,500	(13,440)	-19%
223-Subscriptions and publications	3,932	4,777	5,838	8,222	11,512	3,290	40%
231-Audit fee	54,690	68,965	42,625	57,500	76,000	18,500	32%
232-Legal fee	124,423	74,488	69,100	95,000	85,000	(10,000)	-11%
233-Engineering consulting	88,981	153,245	62,638	91,000	98,500	7,500	8%
235-Professional fee	1,317,904	2,660,001	1,230,486	1,364,204	1,477,110	112,906	8%
236-Enhanced policing fee	282,846	237,840	118,714	347,500	284,000	(63,500)	-18%
239-Training and education	50,008	42,147	47,794	175,405	157,456	(17,949)	-10%
242-Computer programming	41,992	52,746	46,658	61,119	89,828	28,709	47%
251-Repair & maintenance - bridge	174,036	59,312	17,334	181,100	406,500	225,400	124%
252-Repair & maintenance - buildin	151,369	181,060	110,531	172,716	174,050	1,334	1%
253-Repair & maintenance - equipr	244,211	256,390	276,625	300,300	330,400	30,100	10%
255-Repair & maintenance - vehicl	100,413	100,884	59,602	94,200	94,300	100	0%

	2011 Actual	2012 Actual	2013 Actual to Dec. 11, 2013	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
258-Contract graders	105,911	93,290	108,680	150,000	150,000	-	0%
259-Repair & maintenance - structu	948,792	989,490	1,337,987	1,855,908	1,727,605	(128,303)	-7%
261-Ice bridge construction	83,365	76,692	112,212	120,000	120,000	-	0%
262-Rental - building and land	36,933	15,133	18,150	17,029	31,850	14,821	87%
263-Rental - vehicle and equipmen	98,143	69,940	48,733	64,228	61,556	(2,672)	-4%
266-Communications	68,041	73,785	68,777	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	727	15,000	15,000	-	0%
274-Insurance	241,106	272,043	-	284,800	313,000	28,200	10%
342-Assessor fees	252,483	257,865	240,652	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	687,326	878,561	890,136	11,575	1%
521-Fuel and oil	719,646	821,066	645,480	732,650	820,550	87,900	12%
531-Chemicals and salt	215,575	195,479	215,276	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	95,281	150,000	140,000	(10,000)	-7%
534-Gravel (apply; supply and appl	1,957,622	1,017,661	649,249	840,130	3,203,600	2,363,470	281%
535-Gravel reclamation cost	621,903	12,109	-	-	-	-	-
543-Natural gas	102,962	84,170	92,615	98,464	117,500	19,036	19%
544-Electrical power	549,748	571,607	635,673	657,587	716,645	59,058	9%
710-Grants to local governments	1,598,790	1,371,120	1,302,958	1,765,786	1,811,810	46,024	3%
735-Grants to other organizations	1,498,132	1,690,701	1,717,468	1,825,925	1,825,925	-	0%
810-Interest and service charges	32,418	39,202	13,820	36,000	36,000	-	0%
831-Interest - long term debt	484,236	426,418	259,959	469,490	748,784	279,294	59%
921-Bad debt expense	(1,119)	3,475	69	8,000	7,500	(500)	-6%
922-Tax cancellation/write-off	11,732	202,181	4,242	60,000	50,000	(10,000)	-17%
992-Cost of land sold	7,286	4,429	-	-	-	-	-
993-NBV value of disposed TCA	1,094,979	854,138	-	13,492	-	(13,492)	-100%
994-Change in inventory	(956,123)	713,078	-	(550,648)	(979,509)	(428,861)	78%
995-Depreciation of TCA	6,401,174	6,769,738	-	7,376,914	8,241,398	864,484	12%
<b>TOTAL</b>	<b>26,694,521</b>	<b>29,544,532</b>	<b>17,942,393</b>	<b>30,013,331</b>	<b>34,377,950</b>	<b>4,364,619</b>	<b>15%</b>
<b>Non-TCA projects</b>	<b>341,735</b>	<b>204,592</b>	<b>511,911</b>	<b>1,142,690</b>	<b>783,013</b>	<b>(359,677)</b>	<b>TBD</b>
<b>TOTAL EXPENSES</b>	<b>27,036,256</b>	<b>29,749,124</b>	<b>18,454,304</b>	<b>31,156,021</b>	<b>35,160,963</b>	<b>4,004,942</b>	<b>13%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>439,946</b>	<b>2,430,699</b>	<b>13,738,126</b>	<b>(710,779)</b>	<b>(28,333,198)</b>	<b>(27,650,764)</b>	
<b>OTHER</b>							
125-Connection fees	-	-	275	-	-	-	TBD
830-Federal transfers for capital	103,235	5,103,229	-	-	-	-	TBD
840-Provincial transfers for capital	2,090,211	-	3,892,125	14,553,894	3,671,882	(10,882,012)	-75%
570-Insurance proceeds	31,000	-	-	-	-	-	TBD
575-Contributed TCA	1,442,832	-	-	325,000	-	(325,000)	TBD
597-Other capital revenue	24,800	156,682	64,175	380,103	481,750	101,647	27%
630-Proceeds from sale of TCA asse	1,003,616	663,235	1,523	1,500	8,000	6,500	433%
631-Proceeds of traded-in TCA asse	-	-	-	-	-	-	TBD
	<b>4,695,694</b>	<b>5,923,146</b>	<b>3,958,098</b>	<b>15,260,497</b>	<b>4,161,632</b>	<b>(11,098,865)</b>	
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>5,135,640</b>	<b>8,353,845</b>	<b>17,696,224</b>	<b>14,549,718</b>	<b>(24,171,566)</b>	<b>(38,749,629)</b>	

TBD = To be determined during subsequent presentations of the budget.

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

	2011 Actual	2012 Actual	2013 Budget	2014 Budget	\$ Variance	% Variance
<b>OPERATIONAL REVENUES</b>						
Property taxes	29,509,060	30,086,554	31,129,352	873,029	(30,256,323)	TBD
School requisitions	6,295,112	6,157,364	6,222,152	-	(6,222,152)	TBD
Lodge requisitions	719,088	291,715	392,262	-	(392,262)	TBD
<b>Net property taxes</b>	<b>22,494,860</b>	<b>23,637,475</b>	<b>24,514,938</b>	<b>873,029</b>	<b>(23,641,909)</b>	
User fees and sales of goods	2,327,164	3,439,363	3,522,472	3,388,925	(133,547)	-3.8%
Government transfers	1,296,307	3,241,960	1,223,479	1,228,000	4,521	0.4%
Investment income (operating)	422,701	454,041	326,000	326,000	-	0.0%
Penalties and costs on taxes	115,552	140,171	115,000	140,000	25,000	21.7%
Licenses, permits and fines	354,142	428,969	328,600	343,000	14,400	4.4%
Rentals	74,858	77,847	80,128	77,591	(2,537)	-3.2%
Insurance proceeds	8,729	673	-	-	-	
Development levies	10,437	61,302	-	-	-	
Municipal reserve revenue	24,601	44,578	-	50,000	50,000	
Sale of non-TCA equipment	1,500	3,454	-	-	-	TBD
Other	345,352	649,993	334,625	401,220	66,595	19.9%
<b>Total operating revenues</b>	<b>27,476,203</b>	<b>32,179,824</b>	<b>30,445,242</b>	<b>6,827,765</b>	<b>(23,617,477)</b>	
<b>OPERATIONAL EXPENSES</b>						
Legislative	669,581	594,063	735,150	770,981	35,831	4.9%
Administration	2,992,174	3,379,386	3,415,061	3,712,313	297,252	8.7%
Grants to other governments	1,598,790	1,371,120	1,765,786	1,811,810	46,024	2.6%
Protective services	960,786	2,729,063	1,566,071	1,603,433	37,362	2.4%
Transportation	12,881,821	13,181,067	12,686,567	16,093,587	3,407,020	26.9%
Water, sewer, solid waste disposal	3,933,057	4,211,295	4,754,579	4,965,285	210,706	4.4%
Public health and welfare (FCSS)	622,969	728,839	693,241	693,341	100	0.0%
Planning, development	532,589	785,546	1,030,661	1,113,220	82,559	8.0%
Agriculture and Veterinary	1,032,041	945,293	1,385,366	1,432,745	47,379	3.4%
Recreation and culture	1,470,713	1,618,859	1,980,849	2,181,235	200,386	10.1%
Non-TCA projects	341,735	204,592	1,142,690	783,013	(359,677)	TBD
<b>Total operating expenses</b>	<b>27,036,256</b>	<b>29,749,124</b>	<b>31,156,021</b>	<b>35,160,963</b>	<b>4,004,942</b>	<b>13%</b>
<b>Excess (deficiency) before other</b>	<b>439,947</b>	<b>2,430,700</b>	<b>(710,779)</b>	<b>(28,333,198)</b>	<b>(27,622,419)</b>	
<b>CAPITAL REVENUES</b>						
Government transfers for capital	2,193,446	5,103,229	14,549,112	3,671,882	(10,877,230)	TBD
Other revenue for capital	1,498,632	156,682	705,103	481,750	(223,353)	TBD
Proceeds from sale of TCA assets	1,003,616	663,234	1,500	8,000	6,500	TBD
	4,695,694	5,923,145	15,255,715	4,161,632	(15,260,497)	
<b>EXCESS (DEFICIENCY) - PSAB Model</b>	<b>5,135,641</b>	<b>8,353,845</b>	<b>14,549,718</b>	<b>(24,171,566)</b>	<b>(38,721,284)</b>	
<b>Convert to local government model</b>						
Remove non-cash transactions	6,540,031	8,336,955	6,834,976	7,261,889	426,913	6.2%
Remove revenue for capital projects	(4,695,694)	(5,923,145)	(15,255,715)	(4,161,632)	11,094,083	TBD
Long term debt principal	2,032,234	2,275,059	1,928,507	2,254,032	325,525	16.9%
Transfers to/from reserves	4,897,743	8,442,596	4,200,472	-	(4,200,472)	TBD
<b>EXCESS (DEFICIENCY) - LG Model</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>(23,325,341)</b>	<b>(23,325,341)</b>	

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

	2011 Actual	2012 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
<b>OPERATIONAL REVENUES</b>						
Property taxes	29,509,060	30,086,554	31,129,352	873,209	(30,256,143)	TBD
School requisitions	6,295,112	6,157,364	6,222,152	-	(6,222,152)	TBD
Lodge requisitions	719,088	291,715	392,262	-	(392,262)	TBD
<b>Net property taxes</b>	<b>22,494,860</b>	<b>23,637,475</b>	<b>24,514,938</b>	<b>873,209</b>	<b>(23,641,729)</b>	
User fees and sales of goods	2,327,164	3,439,363	3,522,472	3,388,745	(133,727)	-4%
Government transfers	1,296,307	3,424,403	1,223,479	1,228,000	4,521	0%
Investment income (operating)	422,701	454,041	326,000	326,000	-	0%
Penalties and costs on taxes	115,552	140,171	115,000	140,000	25,000	22%
Licenses, permits and fines	354,142	428,969	328,600	343,000	14,400	4%
Rentals	74,858	77,847	80,128	77,591	(2,537)	-3%
Insurance proceeds	8,729	673	-	-	-	
Development levies	10,437	61,302	-	-	-	
Municipal reserve revenue	24,601	44,578	-	50,000	50,000	
Sale of non-TCA equipment	1,500	3,454	-	-	-	TBD
Other	345,352	649,993	334,625	401,220	66,595	20%
<b>Total operating revenues</b>	<b>27,476,202</b>	<b>32,362,266</b>	<b>30,445,241</b>	<b>6,827,765</b>	<b>24,252</b>	
<b>OPERATIONAL EXPENSES</b>						
Legislative	669,581	594,063	735,150	770,981	35,831	5%
Administration	2,896,550	3,123,507	3,133,715	3,417,063	283,348	9%
Grants to Other Governments	1,598,790	1,371,120	1,765,786	1,811,810	46,024	3%
Protective services	838,851	2,601,963	1,420,661	1,441,682	21,021	1%
Transportation	8,473,234	8,666,414	7,873,451	10,427,754	2,554,303	32%
Water, sewer, solid waste disposal	2,449,703	2,706,823	3,099,866	3,389,512	289,646	9%
Public health and welfare (FCSS)	622,969	728,839	752,841	693,341	(59,500)	-8%
Planning & development	435,049	782,444	1,024,634	1,110,117	85,483	8%
Agriculture and Veterinary	1,032,041	847,740	1,276,204	1,323,211	47,007	4%
Recreation and culture	1,276,579	1,351,883	1,554,109	1,751,081	196,972	13%
<b>Total operating expenses</b>	<b>20,293,347</b>	<b>22,774,796</b>	<b>22,636,417</b>	<b>26,136,552</b>	<b>3,500,135</b>	<b>15%</b>
<b>Non-TCA projects</b>	<b>341,735</b>	<b>204,592</b>	<b>1,142,690</b>	<b>783,013</b>	<b>(359,677)</b>	<b>-31%</b>
<b>Excess (deficiency) before other</b>	<b>6,841,121</b>	<b>9,382,878</b>	<b>6,666,135</b>	<b>(20,091,800)</b>	<b>(3,116,205)</b>	
<b>CAPITAL REVENUES</b>						
Government transfers for capital	2,193,446	5,103,229	14,549,112	3,671,882	(10,877,230)	-75%
Other revenue for capital	1,498,632	156,682	705,103	481,750	(223,353)	-32%
Proceeds from sale of TCA assets	1,003,616	663,235	1,500	8,000	6,834,976	455665%
	<b>4,695,694</b>	<b>5,923,146</b>	<b>15,255,715</b>	<b>4,161,632</b>	<b>-</b>	
<b>EXCESS (DEFICIENCY) - PSAB Model*</b>	<b>11,536,815</b>	<b>15,306,024</b>	<b>21,921,850</b>	<b>(15,930,168)</b>	<b>(3,116,205)</b>	
Convert to local government model**						
Remove non-cash transactions	138,857	1,567,218	(537,156)	(979,509)	(442,353)	82%
Remove revenue for capital projects	(4,695,694)	(5,923,145)	(15,255,715)	(4,161,632)	11,094,085	-73%
Long term debt principal	2,032,234	2,275,059	1,928,507	2,254,032	325,525	17%
Transfers to/from reserves or to fund capital projects	4,897,743	8,625,039	4,200,472	-	(4,200,472)	-100%
<b>EXCESS (DEFICIENCY) - LG Model</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>(23,325,341)</b>	<b>11,410,473</b>	

\*Public Sector Accounting Board

TBD = To be determined during subsequent presentations of the budget.

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	Debenture	
<b>(12) - Administration Department</b>											
Information Technology budget	\$117,800	\$117,800							\$117,800		
<i>Total department 12</i>	\$117,800	\$117,800	\$0	\$0	\$0	\$0	\$0	\$0	\$117,800	\$0	
<b>(23) - Fire Department</b>											
LC - Tompkins - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000		
FV - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000		
LC - Hot swap hydraulic couplers	\$9,000	\$9,000							\$9,000		
ZA - Hot swap hydraulic couplers	\$5,000	\$5,000							\$5,000		
FV - Rescue tools	\$15,000	\$15,000							\$15,000		
LC - Basic Hazmat supplies	\$10,500	\$10,500							\$10,500		
<i>Total department 23</i>	\$49,500	\$49,500	\$0	\$0	\$0	\$0	\$0	\$0	\$49,500	\$0	
<b>(32) - Public Works</b>											
LC - Mower with mulch kit for Tool Cat	\$4,810	\$4,810							\$4,810		
FV - Grapple bucket	\$4,951	\$4,951							\$4,951		Recommended by PW Committee.
FV - Antique fire truck restoration	\$4,800	\$4,800							\$4,800		Recommended by PW Committee.
FV - Gyro mower	\$3,000	\$2,200					\$800		\$2,200		Recommended by PW Committee.
LC & FV - Road disposition - Survey work	\$50,000	\$50,000							\$50,000		
<i>Total department 32</i>	\$67,561	\$66,761	\$0	\$0	\$0	\$0	\$800	\$0	\$66,761	\$0	
<b>(41) - Water Services Department</b>											
Regional Water Initiative	\$150,000	\$150,000							\$150,000		
<i>Total department 41</i>	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	
<b>(42) Sewer Services Department</b>											
FV, LC, and ZA - Electronic scanning	\$0	\$0							\$0		\$4500 would need to be included if Plotter/Scanner TCA project not approved for Dept. 61.
<i>Total department 42</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>(43) Solid Waste Disposal Department</b>											
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	\$0	\$4,500	\$0	
<b>(61) - Planning &amp; Development Department</b>											
Branding strategy	\$65,000	\$65,000							\$65,000		
Rural addressing signs	\$200,000	\$0				\$200,000					Fees from sales
Area Structure Plan - Fort Vermilion	\$55,000	\$55,000							\$55,000		Street scape and architectural design standards.
Area Structure Plan - La Crete	\$65,000	\$65,000							\$65,000		Street scape and architectural design standards.
<i>Total department 61</i>	\$385,000	\$185,000	\$0	\$0	\$0	\$200,000	\$0	\$0	\$185,000	\$0	
<b>(72) - Parks &amp; Playgrounds Department</b>											
Hutch Lake - Dock walkway repair	\$1,152	\$1,152							\$1,152		
Machesis Lake - Fire pits and picnic tables	\$5,000	\$5,000							\$5,000		
Wadlin Lake - Blocking for dock	\$2,500	\$2,500							\$2,500		
<i>Total department 72</i>	\$8,652	\$8,652	\$0	\$0	\$0	\$0	\$0	\$0	\$8,652	\$0	
<b>TOTAL</b>	<b>\$783,013</b>	<b>\$582,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$800</b>	<b>\$0</b>	<b>\$582,213</b>	<b>\$0</b>	



# Five-Year Capital Plan

## Outline:

- i. 2014 Draft TCA Budget
- ii. 2014 TCA & non-TCA Project Carry-forwards
- iii. Five-Year Capital Plan – Decision Worksheet



Project Description	Council Priority?	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	
<b>(12) - Administration Department</b>												
FV - Wireless infrastructure & access control upgrades		\$15,000	\$15,000					\$15,000				Office, shops, water treatment plants.
FV - Pressure sealer		\$8,929	\$8,929					\$8,929				For utility billings.
<i>Total department 12</i>		\$23,929	\$23,929	\$0	\$0	\$0	\$0	\$23,929	\$0	\$0	\$0	
<b>(23) - Fire Department</b>												
LC - Repair fire hall parking lot		\$45,000	\$45,000					\$45,000				
LC - Combi tool (new)		\$8,000	\$8,000					\$8,000				
LC - Upgrade foam system on tanker (new)		\$11,000	\$11,000					\$11,000				
LC - Trailer for sprinkler equipment (new)		\$17,500	\$8,750				\$8,750	\$8,750				Fire fighters to fund-raise 50%.
FV - New tanker/pumper, with equipment		\$375,000	\$375,000					\$375,000				Transfer used unit to LC - Tompkins.
FV - Work bench (new)		\$5,500	\$5,500					\$5,500				
ZA - Power pack (new)		\$9,500	\$9,500					\$9,500				
<i>Total department 23</i>		\$471,500	\$462,750	\$0	\$0	\$0	\$8,750	\$462,750	\$0		\$0	
<b>(32) - Transportation Department</b>												
LC - Truck with fifth wheel		\$141,000	\$141,000					\$141,000				Recommended by PW Committee.
LC - 4WD loader		\$266,000	\$266,000					\$266,000				Recommended by PW Committee.
LC - 3 ADW graders		\$1,215,000	\$742,000				\$473,000	\$742,000				Recommended by PW Committee. Units 2128, 2129, 2133.
LC - 38' triaxle cut crossgate		\$49,000	\$49,000					\$49,000				Recommended by PW Committee.
LC - Angle broom attachment for Bobcat		\$5,700	\$5,700					\$5,700				Recommended by PW Committee.
LC - 84-inch hydraulic angle soil conditioner		\$8,100	\$8,100					\$8,100				Recommended by PW Committee.
LC - Snowblower		\$49,000	\$49,000					\$49,000				Recommended by PW Committee.
LC - 101 St & 100 Ave - Traffic lights	CP	\$200,000	\$200,000					\$200,000				
LC - 94th Ave - Widen and recap to hamlet boundary	CP	\$1,256,346	\$0			\$1,256,346		\$0				
LC - 94th Ave East - Chip seal east to Hwy 697		\$345,000	\$345,000					\$345,000				
LC - South Access West - paving to Heritage Centre	CP	\$1,809,274	\$1,251,862	\$557,412				\$1,251,862				
LC - South - Shoulder pull and road rehabilitation		\$400,000	\$400,000					\$400,000				
LC - Utility right-of-way clearing		\$15,000	\$15,000					\$15,000				
LC - Spruce Road rebuild	CP	\$350,000	\$350,000					\$350,000				
LC - Buffalo Head drainage	CP	\$350,000	\$350,000					\$350,000				
FV - Powered sliding gate		\$8,500	\$8,500					\$8,500				Recommended by PW Committee.
FV - Bobcat/toolcat, with flail mower and sander		\$65,000	\$65,000					\$65,000				Recommended by PW Committee.
FV - Trailer replacement		\$8,500	\$6,000				\$2,500	\$6,000				Recommended by PW Committee.
FV - Vibratory packer		\$54,500	\$54,500					\$54,500				Recommended by PW Committee.
FV - Sand and salt shelter		\$175,000	\$175,000					\$175,000				Recommended by PW Committee.
FV - Used gravel truck		\$80,000	\$80,000					\$80,000				Recommended by PW Committee.
FV - Cold storage/Emergency generator building		\$132,250	\$132,250					\$132,250				Recommended by PW Committee. Director to investigate other options.
FV - Child Lake/Boyer Lake road rebuilds		\$123,000	\$0			\$123,000						ATA would fund 100% if their budget allows.

Project Description	Council Priority?	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	
FV - River Road seal coat		\$345,000	\$345,000					\$345,000				
FV - Hamlet asphalt pavement overlay	CP	\$195,000	\$195,000					\$195,000				44th, 45th, and 47th
FV - Gravel road reshape/shoulder pull		\$400,000	\$400,000					\$400,000				
FV - 45th Street repaving		\$155,000	\$155,000					\$155,000				
FV - 45th St - street lights	CP	\$50,000	\$50,000					\$50,000				
FV - Rocky Lane - Asphalt paving Phase I - 4 km.	CP	\$3,461,652	\$1,911,729		\$1,549,923			\$1,911,729				4 km each in 2014, 2015, 2016
FV - Rocky Lane - Upgrades and reconstruction	CP	\$400,000	\$400,000					\$400,000				
ZA - Access Road repair		\$25,000	\$25,000					\$25,000				
ZA - Replacement vehicle		\$35,000	\$35,000					\$35,000				Recommended by PW Committee.
ZA - Zero turn mower		\$15,850	\$10,850				\$5,000	\$10,850				Recommended by PW Committee.
ZA - Access Road	CP	\$6,000,000	\$6,000,000					\$6,000,000				
Road related drainage - existing roads		\$520,000	\$520,000					\$520,000				
<i>Total department 32</i>		\$18,708,672	\$14,741,491	\$557,412	\$2,806,269	\$123,000	\$480,500	\$14,741,491	\$0	\$0	\$0	

(33) - Airport Department

LC - Pave apron extension		\$84,000	\$84,000					\$84,000				
LC - Airport shelter for storage of sweepers		\$80,000	\$80,000					\$80,000				
FV - Airport shelter for storage of sweepers		\$80,000	\$80,000					\$80,000				
ZA - Heli-paid	CP	\$150,000	\$150,000					\$150,000				
<i>Total department 33</i>		\$394,000	\$394,000	\$0	\$0	\$0	\$0	\$394,000	\$0	\$0	\$0	

(41) - Water Treatment & Distribution Department

FV & LC - Rural flushing stations & splash pads (new)		\$18,000	\$18,000					\$18,000				
FV - Generator for water treatment plant (new)		\$120,000	\$120,000					\$120,000				
FV - 48th Ave - Waterline replacement		\$91,000	\$91,000					\$91,000				
FV - SCADA computer replacement		\$7,500	\$7,500					\$7,500				
FV - Water and sewer line extension to MARA (new)		\$50,000	\$50,000					\$50,000				
LC - Generator for water treatment plant (new)		\$290,000	\$290,000					\$290,000				
ZA - Generator for wells (new)		\$135,000	\$135,000					\$135,000				
FV, LC & ZA - Utility pipeline locator (new)		\$6,000	\$6,000					\$6,000				
HL - Purchase water line north of High Level (new)	CP	\$450,000	\$450,000					\$450,000				
Rural Regional Water, including hookups (new)	CP	\$1,000,000	\$1,000,000					\$1,000,000				
<i>Total department 41</i>		\$2,167,500	\$2,167,500	\$0	\$0	\$0	\$0	\$2,167,500	\$0	\$0	\$0	

(42) - Sewer Disposal Department

LC - Sanitary sewer main upgrades (Teachers' Loop)		\$425,000	\$297,500				\$127,500	\$297,500				Local improvement taxes = \$127,500
LC - Lift station #5 site improvements (Jubilee Park)		\$27,605	\$27,605					\$27,605				
LC - Replace pump at main lift station		\$27,000	\$27,000					\$27,000				
<i>Total department 42</i>		\$479,605	\$352,105	\$0	\$0	\$0	\$127,500	\$352,105	\$0		\$0	

Project Description	Council Priority?	Total 2014 project cost	County Cost	External Funding				Internal Funding				NOTES
				FGIF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
<b>(43) - Solid Waste Disposal</b>												
2 X 40-yard bins		\$19,470	\$19,470					\$19,470				
LC waste transfer stn - Building for recycle centre (new)		\$7,680	\$7,680					\$7,680				
Rocky Lane waste transfer station - Build up ramp (new)		\$12,000	\$12,000					\$12,000				
<i>Total department 43</i>		\$39,150	\$39,150	\$0	\$0	\$0	\$0	\$39,150	\$0			\$0
<b>(61) - Planning &amp; Development Department</b>												
Wide format plotter/scanner		\$25,500	\$25,000				\$500	\$25,000				If not approved, \$4500 will be required in Dept. 42 non-TCA budget.
<i>Total department 61</i>		\$25,500	\$25,000	\$0	\$0	\$0	\$500	\$25,000	\$0	\$0		\$0
<b>(63) - Agricultural Services Department</b>												
HL - Rural Drainage - Phase II & Phase III (new)		\$50,000	\$50,000					\$50,000				300 meters into the Bushie Reserve.
LC - Buffalo Head - drainage (new)		\$350,000	\$350,000					\$350,000				
<i>Total department 63</i>		\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0		\$0
<b>(71) - Recreation</b>												
FV - Capital (requests from Recreation Society)		\$0	\$0									
LC - Capital (requests from Recreation Society)		\$0	\$0									
ZA - Capital (requests from Recreation Society)		\$0	\$0									
FV - Capital - year over year funding	CP	\$30,000	\$30,000					\$30,000				
LC - Arena upgrades - Ice plant	CP	\$120,000	\$120,000					\$120,000				
LC - Capital - year over year funding	CP	\$40,000	\$40,000					\$40,000				
ZA - Capital - year over year funding	CP	\$10,000	\$10,000					\$10,000				
Recreation Boards - General Replacement Reserve	CP	\$250,000	\$250,000					\$250,000				
<i>Total department 71</i>		\$450,000	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0			\$0
<b>(72) - Parks &amp; Playgrounds Department</b>												
Machesis Lake - Concrete toilets (new)		\$17,000	\$17,000					\$17,000				
Machesis Lake - Horse camp - road (new)		\$25,000	\$25,000					\$25,000				
Machesis Lake - Horse camp - improvements (new)		\$14,600	\$14,600					\$14,600				
Bridge campground - Survey & improvements (new)	CP	\$19,000	\$19,000					\$19,000				
LC - Jubilee Park - fencing (new)		\$5,220	\$5,220					\$5,220				
LC - Walking Trails (new)		\$20,000	\$20,000					\$20,000				
Hutch Lake - Marina improvements (new)		\$11,000	\$11,000					\$11,000				
Wadlin Lake - Shelter, upper level (new)		\$45,000	\$45,000					\$45,000				
Wadlin Lake - Grounds improvements (new)		\$20,000	\$20,000					\$20,000				
Wadlin Lake - Marina - dock & improvements (new)		\$11,000	\$11,000					\$11,000				
FV - Walking Trails (new)	CP	\$20,000	\$20,000					\$20,000				
Capital improvement/replacement plan (new)	CP	\$250,000	\$250,000					\$250,000				
<i>Total department 72</i>		\$457,820	\$457,820	\$0	\$0	\$0	\$0	\$457,820	\$0			\$0
<b>TOTAL 2013 Capital Projects</b>		\$23,617,676	\$19,513,745	\$557,412	\$2,806,269	\$123,000	\$617,250	\$19,513,745	\$0	\$0		\$0

MACKENZIE COUNTY

2014 Budget

2013 TCA and Non-TCA Projects - Carry-forwards, and Additional Funds Required in 2014

Capital Project Progress Report through December 11, 2013

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
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Administration - TCA Projects

FV - Sign with flags	1,607	-	1,607	25,000	23,393	Sign in progress.	0%	CF	
FV - Alarm system (CF)	39,006	6,161	32,845	42,967	10,122	Estimated completion date is October 30, 2013. La Crete upgrade is pending.	80%	CF	
ZA - Paving Cornerstone, Library parking lot (CF)	260,510	65,568	194,942	234,433	39,491	Completed.	100%		
FV - Office roof repair & building improvements (CF)	115,607	110,970	4,637	39,030	34,393	Sidewalk between FV office and shop to be constructed in fall.	15%	CF	
Virtual City Hall (CF)	15,585	15,585	-	4,415	4,415	In progress.	50%	CF	
FV - Roof extension over back door	290	-	290	6,000	5,710	Completed.	100%		
Land purchases from AB SRD (CF)	42,673	42,673	-	132,328	132,328	Completed.	100%		
County's CAO house repairs (CF)	75,455	73,578	1,876	11,446	9,570	Tin roof to be constructed over rear porch in fall.	0%	CF	
<b>Total department 12</b>			<b>236,197</b>	<b>495,619</b>	<b>259,422</b>				<b>-</b>

Fire Department - TCA Projects

FV - Rescue struts	5,979	-	5,979	6,000	21	Completed	100%		
FV - Upgrade foam system on pump	8,980	-	8,980	8,000	(980)	Completed	100%		
FV - Self contained breathing apparatus compressor	34,553	-	34,553	35,000	447	Completed	100%		
Tompkins Fire Hall - Landscaping (CF)	20,000	17,925	2,075	2,075	-		0%		
LC - Blue Hills Fire Hall - Furniture/fixtures (CF)	33,508	31,188	2,320	8,812	6,492		25%	CF	
LC - Self contained breathing apparatus compressor	35,366	-	35,366	35,000	(366)	Completed	100%		
LC - Rescue struts	5,979	-	5,979	6,000	21	Completed	100%		
LC - Upgrade foam system on pump	8,980	-	8,980	8,000	(980)	Completed	100%		
<b>Total department 23</b>			<b>104,231</b>	<b>108,887</b>	<b>4,656</b>				<b>-</b>

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
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Transportation Department - TCA Projects

FV - Commercial grade turn mower	18,587	-	18,587	18,600	13	Complete	100%		
FV - Pintle hitch trailer to haul loader	33,608	-	33,608	33,500	(108)	Complete	100%		
FV - Tandem axle pup trailer	33,572	-	33,572	35,000	1,428	Complete	100%		
FV - 550 truck with picker & auger	97,149	-	97,149	98,500	1,351	Complete	100%		
LC - 101 St & 103 Ave reconstruction (CF)	1,772,701	18,582	1,754,119	1,545,890	(208,229)	Final inspection completed on Oct 10, 2013	90%	CF	
FV - Broom for Bobcat skid steer	8,951	-	8,951	9,400	449	Complete	100%		
FV - 48th & 53rd Ave paving (CF)	576,997	-	576,997	685,150	108,153	Project is underway, and ACP should be substantially complete by Sept. 13. Line painting, seeding, and driveway restoration should be complete by Sep. 25.	80%	CF	
ZA - Aspen Drive paving & S-curve servicing (CF)	181,632	-	181,632	564,720	383,088	Aspen Drive complete. Only the County office project has a warranty. The S-Curve utility servicing may take place as time and contractor permit.	33%	CF	
New Infrastructure	119,260	-	119,260	500,000	380,740	15 agreements in place, 6 of which are in progress. Two approved approaches to 697 in Blue Hills are complete	20%	CF	
LC - BF 81125 - Culverts (3)	21,881	-	21,881	380,904	359,024	Engineering stage. RFD to Council on Oct 30, 2013	10%		
LC - BF 81120/79239 - Bridge repairs	-	-	-	260,000	260,000	Engineering stage	10%	CF	
LC - BF 81336 - Engineering re: culvert	840	-	840	50,993	50,153	Engineering stage	10%	CF	255,000
LC - BF 75117 - Engineering re: culvert	13,668	-	13,668	51,074	37,406	Engineering stage	10%	CF	325,000
LC - Steamer trailer	12,115	-	12,115	12,000	(115)	Complete	100%		
LC - Pave pathway 91st Ave & 102 St	15,750	-	15,750	15,500	(250)	Complete	100%		
FV - Pressure washer system upgrades (CF)	3,986	-	3,986	5,000	1,014	Complete	100%		
LC - 105th Avenue reconstruction	12,771	-	12,771	294,730	281,959	Complete	60%		
ZA - Bearspaw Crescent (CF)	511,261	511,261	-	15,633	15,633	Investigating options	0%	CF	
LC - Salt and sand shelter	180,093	-	180,093	202,000	21,907	Complete	100%		

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
Ground Penetrating Radar unit	36,833	-	36,833	40,000	3,167	Complete	100%		
ZA - Utility & Power Pole Relocations (CF)	53,513	53,513	-	8,943	8,943	Requires new pole installation.	0%	CF	
LC - Intersection lighting at 99 Street & North Access Road	24,494	-	24,494	40,925	16,431	Have given Atco the go ahead.	50%		
Blue Hills Road rebuild	265,049	-	265,049	300,000	34,952	Complete	100%		
Chip seal project, north of La Crete	467,978	-	467,978	425,000	(42,978)	Complete	100%		
Rocky Lane regarding dust control	316,500	-	316,500	350,000	33,500	Substantially completed Sept. 7, 2013. Remaining work is fencing, seeding, & calcium application this fall. Estimated cost to complete \$325,000.	90%	CF	
ZA - Beautification Project (CF)	5,662	5,662	-	4,338	4,338	Entrance sign complete. Other work pending.	50%	CF	
Gravel Reserve (to secure gravel sources)	1,000	-	1,000	500,000	499,000	Lease signed (operating budget).	100%	CF	
AJA Friesen Road Reconstruction (CF)	1,704,104	1,686,856	17,248	18,825	1,577	Project completed in 2012. Matters of concern include erosion and utilities.	100%		
Zama Access Road - Phase III (CF)	5,932,336	3,268,038	2,664,298	2,731,963	67,665	Substantially complete in July, and final cleanup will be complete by end of Sept.	100%	CF	
Zama Access Rd - Phase IV	-	-	-	6,563,700	6,563,700	Seeking funding	0%	CF	
Hwy 88 connector upgrade Phase I (CF)	8,085,268	2,980,540	5,104,728	5,697,196	592,468	Asphalt complete, final inspection 3rd week in Aug.; minor deficiencies to be completed this fall. Outstanding matters with Mustus Energy.	85%		
Hwy 88 connector upgrade Phase II	6,550,566	-	6,550,566	8,655,303	2,104,737	Minor work is pending.	95%		
<b>Total department 32</b>			<b>18,533,674</b>	<b>30,114,787</b>	<b>11,581,113</b>				<b>580,000</b>

**Airport Department - TCA Projects**

LC - Airport Dev'ment (CF)	2,685,168	2,679,117	6,051	15,364	9,313		30%	CF	
FV - Airport Dev'ment (CF)	1,363,667	1,363,224	443	16,382	15,940		0%	CF	
LC - Beacon light tower	7,500	-	7,500	7,500	-	Complete	100%		
LC - Instrument Approach (CF)	36,112	36,112	-	13,889	13,889	PAPI lights in progress	60%	CF	
<b>Total department 33</b>			<b>13,994</b>	<b>53,135</b>	<b>39,142</b>				<b>-</b>



Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
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**Water Treatment & Distribution Department**

FV - Truckfill meter upgrades	12,136	-	12,136	33,000	20,864	RFD to Council on Oct 30 to top up funding.	10%	CF	
FV - 43rd Ave water & sewer extension	1,571	-	1,571	344,400	342,829	Contractor has agreed to hold the bid price and carry forward to spring of 2014.	5%	CF	
FV - 50th St water & sewer extension			47,153	236,600	189,447	Project to be funded 50% by municipal levy, and 50% local improvement taxes.	0%	CF	766,413
Wolfe Lake Water Point Building Replacement (CF)	13,207	8,615	4,592	7,385	2,793	Complete	100%		
LC - Spare well pump and motor	12,743	-	12,743	13,000	257	Complete	100%		
FV - Replacement of chlorine gas equipment & analyzer (C	8,697	8,697	-	6,303	6,303	Complete	100%		
ZA - Distribution pumphouse upgrades	9,960	-	9,960	897,076	887,116	In progress. Incremental new cost of project offset by additional AMWWP funding of \$8,651.	5%	CF	21,493
LC - Rehab well 1	8,948	-	8,948	150,711	141,763	On hold; information submitted to Omni; well is producing sand.	0%	CF	
LC - SCADA computer	7,143	-	7,143	7,500	357	Complete	100%		
ZA - Water treatment plant upgrades (CF)	32,986	-	32,986	50,000	17,014	Complete; waiting for invoice.	100%		
ZA - WTP - Roof ventilation and insulation	11,500	-	11,500	11,500	-	Complete	100%		
Rural Water - Phases I & II (CF)	3,679,587	3,465,973	213,614	353,098	139,484	Complete	99%		
Rural Water - Pumping stn. (CF)	15,936	8,131	7,806	-	(7,806)	Postponed to 2014.	1%		
High Level Rural Water Line (South)	67,119	-	67,119	1,800,000	1,732,881	Project is in the final design stage. Project is intended to supply water to Ainsworth, as well as for future development. County is working with Town of High Level and Ainsworth to finalize.	0%	CF	
<b>Total department 41</b>			<b>437,270</b>	<b>3,910,573</b>	<b>3,473,303</b>				<b>787,906</b>

**Sewer Disposal Department - TCA Projects**

LC - Lagoon upgrade (CF)	753,792	466,440	287,352	6,247,002	5,959,650	Contract awarded; pre-construction meeting Sept. 11.	10%	CF	
ZA - Lift station upgrade	888	-	888	1,144,000	1,143,113	Funding not approved for 2013. RFP for meter replacement is being advertised.	5%	CF	235,000
ZA - Storage shed	7,400	-	7,400	8,000	600	Completed	100%		
FV - Complete upgrade main lift station	4,554	-	4,554	75,000	70,446	In progress	5%		
<b>Total department 42</b>			<b>300,193</b>	<b>7,474,002</b>	<b>7,173,809</b>				<b>235,000</b>

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
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**Solid Waste Disposal - TCA Projects**

2 X 40-yard bins	17,600	-	17,600	22,000	4,400	Purchases made. Concrete pads pending.	90%	CF	
Land purchase (NW 11-104-17-W5), Tompkins Waste Transfer Station (CF)	36,000	36,000	-	3,000	3,000	Complete	100%		
Blumenort - Shack replacement	9,953	-	9,953	11,911	1,958	Complete	100%		
<b>Total department 43</b>			<b>27,553</b>	<b>36,911</b>	<b>9,358</b>				<b>-</b>

**Planning & Development Department - TCA Projects**

Trimble GeoExplorer 6000 XH	-	-	-	10,150	10,150	The original model is not accurate enough. Will re-budget in 2014.	0%	CF	6,050
<b>Total department 61</b>			<b>-</b>	<b>10,150</b>	<b>10,150</b>				<b>6,050</b>

**Agricultural Services Department - TCA Projects**

HL - Rural Drainage - Phase II & Phase III (CF)	1,090,507	398,524	691,983	632,476	(59,507)	Project was in 2 phases, and is substantially complete except for spring storm water damage. Negotiations in progress to obtain better right of way.	80%		
Spruce Road drainage & road rehab	34,825	-	34,825	55,000	20,175	Project is anticipated to start after harvest, and to be completed by end of Oct., 2013. Estimated cost to complete \$40,000.	80%		
FV Reserch Station	555,000	-	555,000	617,000	62,000	Project is under way with approval of Ag Canada. Other negotiations in progress.	10%		
<b>Total department 63</b>			<b>1,281,808</b>	<b>1,304,476</b>	<b>22,668</b>				<b>-</b>

**Recreation Department - TCA Projects**

FV - Capital (includes CF)	207,341	181,604	25,737	94,417	68,680	Capital assets/projects to be completed as approved by Council.	25%		
LC - Capital (includes CF)	343,298	275,734	67,564	128,417	60,853	Capital assets/projects to be completed as approved by Council.	50%		
Recreation Facilities - Grounds Improvements (CF)	473,180	-	473,180	547,800	74,620	(1) Walking trails in FV; (2) Paving parking lot in LC; Paving parking lot in ZA.	90%	CF	
LC - Jubilee Park Committee - Walking Trails	10,655	-	10,655	50,000	39,345		20%		
ZA - Capital (includes CF)	167,526	84,378	83,148	71,000	(12,148)	Capital assets/projects to be completed as approved by Council.	100%		

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
LC - Splash park	-	-	-	255,000	255,000		0%		
FV - Splash park	-	-	-	305,000	305,000	In progress	0%		
<b>Total department 71</b>			<b>660,284</b>	<b>1,451,634</b>	<b>791,350</b>				<b>-</b>

**Parks & Playgrounds Department - TCA Projects**

ZA - Park landscaping (CF)	-	-	-	2,946	2,946	Completed	100%	CF	
Machesis Lake - Concrete toilets	50	-	50	17,000	16,950		0%	CF	
FV - Concrete toilets	50	-	50	34,000	33,950		0%	CF	
LC - Arena walkway (CF)	11,659	2,462	9,197	12,538	3,341	Completed	100%		
Hutch Lake - Stairs (CF)	18,409	17,791	618	2,749	2,131	Completed	100%	CF	
<b>Total department 72</b>			<b>9,915</b>	<b>69,233</b>	<b>59,318</b>				<b>-</b>
<b>SUB-TOTAL 2013 TCA Projects</b>			<b>21,605,120</b>	<b>45,029,407</b>	<b>23,424,287</b>				<b>1,608,956</b>

**Non-TCA Projects to be CF to 2014, and requiring additional funding:**

**Administration**

Information Technology - Automatic Generator	-	-	-	12,000	12,000	2013 budget was for 2 x 10,000 watts. 2014 revision is for 1 x 130 Kw unit: failover for power outages; supports fire despatch and EOC (Emergency Operations Centre) operations.	0%	CF	45,450
Information Technology - Council Chambers Upgrade	-	-	-	22,500	22,500	2013 budget was for microphone system replacement + floor boxes. 2014 revision is for video-conference system, AV broadcaster, wired microphone replacements, Council table upgrades, and floor boxes.	0%	CF	34,500
Information Technology - UPS replacement	-	-	-	8,700	8,700	2013 budget was for UPS battery replacements for Server and PC \$2000 + new 220V UPS for all Server functions. 2014 revision is for New 220V for all Server functions.	0%		1,300
Information Technology - Wireless infrastructure	-	-	-	4,000	4,000	2013 budget was for tower and wireless equipment maintenance. 2014 budget is for wireless infrastructure upgrades, La Crete & Zama towers, and safety gear.	0%	CF	16,000
<b>Total department 12</b>			<b>-</b>	<b>47,200</b>	<b>47,200</b>				<b>97,250</b>

Project Name	Total costs so far (= prior years + 2013 costs)	Costs in prior years (to 2012)	Costs in current year up to Dec 11, 2013	2013 Budget	2013 Budget Remaining on Dec 11, 2013	Status Update on Dec 11, 2013	Percentage of Completion (%)	CF?	Additional Funding Required?
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**Fire Department**

Upgraded Communication System (pagers for Fire Department personnel/volunteers)	460	-	460	40,500	40,040	2014 budget is for a complete upgrade to the communications infrastructure for all five fire departments, including radios, pagers, repeaters, antennae, chargers & cases, and labour & travel re: installation.	0%	CF	91,860
<b>Total department 23</b>			<b>460</b>	<b>40,500</b>	<b>40,040</b>				<b>91,860</b>

**Parks & Playground Department**

Wadlin Lake - Fire wood shed	-	-	-	1,500	1,500	Replace shelter with cemented wood corral.	0%	CF	4,700
<b>Total department 72</b>			<b>-</b>	<b>1,500</b>	<b>1,500</b>				<b>4,700</b>

<b>SUB-TOTAL 2013 Non-TCA Projects for CF, requiring additional funds</b>			<b>460</b>	<b>89,200</b>	<b>88,740</b>				<b>193,810</b>
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<b>TOTAL - Additional 2014 funding for 2013 CF Projects</b>									<b>1,802,766</b>
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MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
<b>Intermediate-Term Capital Plan - Cash Requirement:</b>								
Operating Revenues		-\$7,028,565	-\$7,169,136	-\$7,312,519	-\$7,458,769	-\$7,607,945	-\$36,576,935	Assumed 2% increase per annum.
Operating Expenses		\$26,367,277	\$26,894,623	\$27,432,515	\$27,981,165	\$28,540,789	\$137,216,368	Assumed 2% increase per annum.
Non-TCA Projects		\$783,013	\$480,720	\$490,335	\$500,141	\$510,144	\$2,764,354	2015 - 2018 = average past 5 years + 2%.
Short-term borrowing - gravel crushing		-\$1,000,000					-\$1,000,000	
<b>Subtotal - Operating Statement</b>		<b>\$19,121,725</b>	<b>\$20,206,207</b>	<b>\$20,610,331</b>	<b>\$21,022,537</b>	<b>\$21,442,988</b>	<b>\$102,403,787</b>	
Capital Debt - Interest		\$748,784	\$712,923	\$645,524	\$579,624	\$513,849	\$3,200,703	Per debt schedules maintained by Corporate Services.
Interest Expense on New Borrowing		\$0	\$0	\$0	\$0	\$0	\$0	Refer to "Capacity for New Borrowing" table, next page.
Capital Debt - Principal		\$2,254,033	\$2,005,854	\$1,923,524	\$1,929,299	\$1,981,200	\$10,093,910	Per debt schedules maintained by Corporate Services.
Principal payments on New Borrowing		\$0	\$0	\$0	\$0	\$0	\$0	Refer to "Capacity for New Borrowing" table, next page.
<b>Subtotal - Capital Debt Payments</b>		<b>\$3,002,816</b>	<b>\$2,718,776</b>	<b>\$2,569,048</b>	<b>\$2,508,923</b>	<b>\$2,495,049</b>	<b>\$13,294,613</b>	
<b>Capital Projects</b>		<b>\$25,420,442</b>	<b>\$23,030,716</b>	<b>\$19,105,739</b>	<b>\$20,015,913</b>	<b>\$32,607,967</b>	<b>\$120,180,777</b>	Per Intermediate-Term Capital Plan, which follows.
Capital Revenue - Grants		-\$3,671,882	-\$3,419,806	-\$3,477,054	-\$3,535,447	-\$3,595,008	-\$17,699,197	Refer to "Summary of Capital Grants" table, below.
Other Capital Revenue - Local improvement, salvage value, etc.		-\$489,750	-\$1,164,053	-\$1,164,053	-\$1,164,053	-\$1,164,053	-\$5,145,960	Current projection for 2014; average 5 years for 2015 - 2018.
Contributions to Capital Reserves		\$1,535,000	\$1,535,000	\$1,535,000	\$1,535,000	\$1,535,000	\$7,675,000	As per County policy.
Additional Contributions to Capital Reserves							\$0	Recommended.
<b>Subtotal - Capital Transactions (excluding debt)</b>		<b>\$22,793,810</b>	<b>\$19,981,857</b>	<b>\$15,999,632</b>	<b>\$16,851,413</b>	<b>\$29,383,907</b>	<b>\$105,010,620</b>	
<b>TOTAL Operating, Debt, and other Capital Requirements</b>		<b>\$44,918,352</b>	<b>\$42,906,840</b>	<b>\$39,179,011</b>	<b>\$40,382,874</b>	<b>\$53,321,944</b>	<b>\$220,709,020</b>	

**Funding Alternatives:**

1. Municipal revenue from property taxes	\$24,028,651	\$24,509,224	\$24,999,409	\$25,499,397	\$26,009,385	\$125,046,067	Current projections. See next page for other revenue scenarios.
2. Increase user fees	\$181,946	\$191,044	\$200,596	\$210,626	\$221,157	\$1,005,368	For example, increase of 5% per annum.
3. New borrowing	\$0	\$0	\$0	\$0	\$0	\$0	Refer to "Capacity for New Borrowing" table, below.
4. Draw on Municipal Reserves							
5. Reduce services to residents						\$0	Operating Budget.
<b>BOTTOM LINE - Surplus or Deficit</b>	<b>\$20,707,754</b>	<b>\$18,206,572</b>	<b>\$13,979,006</b>	<b>\$14,672,851</b>	<b>\$27,091,402</b>	<b>\$94,657,586</b>	A positive number reflects a shortfall in funding.
	<i>Deficit</i>	<i>Deficit</i>	<i>Deficit</i>	<i>Deficit</i>	<i>Deficit</i>		

**Municipal Revenue required to balance budget:**

<b>Mil rates would need to be raised to:</b>								
Residential	13.829	12.564	11.586	12.063	15.581			Maintains current pro-rata contribution to municipal revenue.
Non-residential	21.927	19.939	18.400	19.151	24.682			Maintains current pro-rata contribution to municipal revenue.
<b>For the average household with property assessed at \$200,000:</b>								
Municipal tax bill would be	\$2,766	\$2,513	\$2,317	\$2,413	\$3,116			Increases per cash requirement to balance budget.
Current projection is	\$1,521	\$1,551	\$1,582	\$1,614	\$1,646			Assumed 2% increase in assessment base per annum.
Increase - \$	\$1,245	\$962	\$735	\$799	\$1,470			
Increase - %	81.9%	62.0%	46.5%	49.5%	89.3%			

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
<b>Summary of Capital Grants:</b>								
Municipal Sustainability Initiative (MSI)		\$2,806,269	\$2,862,394	\$2,919,642	\$2,978,035	\$3,037,596	\$14,603,936	Assumed 2% increase per annum
Federal Gas Tax Fund (FGTF)		\$557,412	\$557,412	\$557,412	\$557,412	\$557,412	\$2,787,060	Grant has been held to this amount.
Alberta Municipal Waste Water Program (AMWWP)		\$185,201					\$185,201	
ATA re: Child Lake/Boyer Lake		\$123,000					\$123,000	
Road Resource Program (RRP)							\$0	Currently N/A from Alberta Transportation ... but "what if?"
Build Canada Fund (BCF)							\$0	
<b>Total Capital Grants</b>		<b>\$3,671,882</b>	<b>\$3,419,806</b>	<b>\$3,477,054</b>	<b>\$3,535,447</b>	<b>\$3,595,008</b>	<b>\$17,699,197</b>	
<b>Capacity for New Borrowing:</b>								
<b>Projected debt limit</b>		\$46,585,825	\$47,517,541	\$48,467,892	\$49,437,250	\$50,425,995		Based on Current projections of Municipal Revenue (property tax).
Balance, long-term debt at December 31		\$20,805,153	\$18,799,299	\$16,875,775	\$14,946,476	\$12,965,276		Based on balance in long-term debt projected for Dec. 31, 2013.
Add to balance: new borrowing (cumulative)		\$0	\$0	\$0	\$0	\$0		
Add: New borrowing		\$0	\$0	\$0	\$0	\$0		
Deduct: Principal payments on new borrowing		\$0	\$0	\$0	\$0	\$0		For borrowing rate of 3.8%, 20 yr term, reduction estimated at 4.3%.
<b>Difference - Remaining borrowing capacity</b>		<b>\$25,780,671</b>	<b>\$28,718,242</b>	<b>\$31,592,116</b>	<b>\$34,490,774</b>	<b>\$37,460,719</b>		
<i>Will the debt limit be exceeded?</i>		<i>No</i>	<i>No</i>	<i>No</i>	<i>No</i>	<i>No</i>		
<b>Debt service limit</b> permitted by the Municipal Government Act		\$7,764,304	\$7,919,590	\$8,077,982	\$8,239,542	\$8,404,332		25% of Operating Revenue
Current debt repayment obligations, as at Dec. 31, 2013		3,002,816	2,718,776	2,569,048	2,508,923	2,495,049		Interest expense and principal repayments
Added debt repayment obligations from New Borrowing		-	-	-	-	-		
<b>Difference - Remaining debt service limit</b>		<b>\$4,761,488</b>	<b>\$5,200,814</b>	<b>\$5,508,934</b>	<b>\$5,730,619</b>	<b>\$5,909,283</b>		
<b>Municipal Revenue (property taxes) Scenarios:</b>								
(a) Current projected revenue		\$24,028,651	\$24,509,224	\$24,999,409	\$25,499,397	\$26,009,385	\$125,046,067	Assumed 2% increase in assessment base per annum.
(b) Add 1 mil to tax rate		\$26,237,824	\$26,762,580	\$27,297,832	\$27,843,788	\$28,400,664	\$136,542,688	Ditto.
(c) Add 2 mils to tax rate		\$28,446,996	\$29,015,936	\$29,596,255	\$30,188,180	\$30,791,943	\$148,039,309	Ditto.

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
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CAPITAL PROJECT COSTS:

New \$ only; does not include 2013 CFS

Colour key: 2013 carryforward TCA projects requiring more funding.  
2013 carryforward non-TCA projects requiring more funding/conversion to TCA projects.  
Original MYCP document.

(12) - Administration Department

IT - Automatic Generator		\$45,450					\$45,450	2013 CF non-TCA project > TCA project with additional funding
IT - Council Chambers upgrade		\$34,500					\$34,500	2013 CF non-TCA project > TCA project with additional funding
IT - UPS replacement		\$1,300					\$1,300	2013 CF non-TCA project > TCA project with additional funding
IT - Wireless infrastructure upgrades, LC & ZA towers, and safety gear		\$16,000					\$16,000	2013 CF non-TCA project > TCA project with additional funding
IT - Wireless infrastructure - Access control upgrades - Office, shops, Water treatment plants		\$15,000					\$15,000	
FV - NT Server			\$10,826				\$10,826	Deferred from 2014.
FV - Dell R720				\$23,397			\$23,397	
FV - Pressure sealer LM5		\$8,929					\$8,929	
FV - Photocopier					\$79,210		\$79,210	
FV - Mobile records management system					\$38,353		\$38,353	
FV - Office extension (new)						\$750,000	\$750,000	
FV - Office - Replace backup generator						\$300,000	\$300,000	
LC - Photocopier				\$60,833			\$60,833	
LC - Plotter				\$8,517			\$8,517	
LC - Office parking lot extension (new)				\$150,000			\$150,000	
CAO vehicle (unit 1651)					\$44,990		\$44,990	
Photocopiers					\$42,479		\$42,479	
							\$0	
<b>Total department 12</b>		<b>\$121,179</b>	<b>\$10,826</b>	<b>\$242,747</b>	<b>\$205,032</b>	<b>\$1,050,000</b>	<b>\$1,629,784</b>	

(23) - Fire Department

Upgrade communication system		\$91,860					\$91,860	2013 CF non-TCA project > TCA project with additional funding
LC - Repair fire hall parking lot		\$45,000					\$45,000	
LC - Fire hall paving (new)	CP					\$150,000	\$150,000	Deferred from 2014.
LC - Combi tool (new)		\$8,000					\$8,000	
LC - Upgrade foam system on tanker (new)		\$11,000					\$11,000	
LC - Trailer for sprinkler equipment (new)		\$17,500					\$17,500	Fire fighters to fund-raise for 50%.
LC - Wildland/Mini Pumper Unit, with equipment (new)			\$165,000				\$165,000	
LC - Trench confined space rescue equipment (new)			\$16,000					
LC - Side-by-side quad, trailer, and boggan (new)			\$29,000					
LC - Compressor						\$56,682	\$56,682	Unit 9000
LC - Recharge station						\$9,617	\$9,617	Unit 9000a
LC - Pumper truck			\$375,000				\$375,000	Replace 1990 model, unit 9105
LC - Water tanker			\$70,810				\$70,810	Replace 1991 model, unit 9107
LC - Replace truck				\$44,493			\$44,493	2006 model, unit 1646

MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
LC - Replace truck						\$126,005	\$126,005	1995 model, unit 9115
LC - Blue Hills - Fire hall - Furniture (new)						\$13,832	\$13,832	
FV - New tanker/pumper, with equipment		\$375,000					\$375,000	Transfer used unit to LC - Tompkins.
FV - Work bench (new)		\$5,500					\$5,500	
FV - Side-by-side quad, trailer, and boggan (new)			\$29,000				\$29,000	Shared between FV and Blue Hills.
FV - Fire caddy (new)			\$6,200					Deferred from 2014.
FV - Pumper truck				\$322,640			\$322,640	1991 model, unit 9106
FV - Fire hall	CP					\$1,000,000	\$1,000,000	
ZA - Power pack (new)		\$9,500					\$9,500	
ZA - Side-by-side quad (new)			\$15,000					Deferred from 2014.
ZA - Fire Hall - Paving				\$150,000			\$150,000	
		\$0					\$0	
<i>Total department 23</i>		\$563,360	\$706,010	\$517,133	\$0	\$1,356,136	\$3,076,439	

(32) - Transportation Department

LC - BF 81336 - Engineering re: culvert		\$255,000					\$255,000	2013 CF TCA project - additional funding required.
LC - BF 75117 - Engineering re: culvert		\$325,000					\$325,000	2013 CF TCA project - additional funding required.
Bridge construction, rehabilitation, and maintenance			\$350,958	\$364,996	\$531,434	\$394,780	\$1,642,168	
LC - Tractor with attachments				\$35,000			\$35,000	2003 model, unit 2408. Deferred from 2014.
LC - Tractor					\$158,418		\$158,418	2008 model, unit 2410
LC - Tractor						\$33,135	\$33,135	1998 model, unit 2403
LC - Rotary cutter						\$23,000	\$23,000	2004 model, unit 2707. Deferred from 2014.
LC - Trac Mower					\$12,480		\$12,480	2008 model, unit 3010
LC - Mower						\$15,383	\$15,383	2012 model, unit 3013
LC - Truck with fifth wheel (new)		\$141,000					\$141,000	Recommended by PW Committee.
LC - Truck			\$35,000				\$35,000	2001 model, unit 1143; moved up from 2021.
LC - Truck			\$25,391				\$25,391	1995 model, unit 1845
LC - Truck			\$40,000				\$40,000	1999 model, unit 1635; moved up from 2019.
LC - Truck			\$30,000				\$30,000	2001 model, unit 1146
LC - Truck				\$30,000			\$30,000	2004 model, unit 1149; deferred from 2014.
LC - Truck				\$30,000			\$30,000	2004 model, unit 1221; deferred from 2014.
LC - Truck				\$40,000			\$40,000	2003 model, unit 1431; deferred from 2014.
LC - Truck					\$46,495		\$46,495	2007 model, unit 1649
LC - Truck						\$114,250	\$114,250	1998 model, unit 1934
LC - Sand Truck				\$168,253			\$168,253	1997 model, unit 2005
LC - Gravel Truck						\$160,000	\$160,000	2005 model, unit 2007. Deferred from 2014.
LC - 4WD loader (new)		\$266,000					\$266,000	Recommended by PW Committee.
LC - Loader with accessories						\$260,000	\$260,000	2002 model, unit 2203. Deferred from 2014.



MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
LC & FV - 3 ADW graders (LC -2, FV - 1)		\$1,215,000				\$290,203	\$1,505,203	2014 items recommended by PW Committee (units 2128, 2129, 2133). 2018 item is 2010 model, unit post-2128.
LC - Grader			\$248,333				\$248,333	2011 model, unit 2132
LC - 38' triaxle cut crossgate (new)		\$49,000					\$49,000	Recommended by PW Committee.
LC - Angle broom attachment for Bobcat		\$5,700					\$5,700	Recommended by PW Committee. 2003 model, unit 3205.
LC - 84-inch hydraulic angle soil conditioner (new)		\$8,100					\$8,100	Recommended by PW Committee.
LC - Aerator				\$9,102			\$9,102	2006 model, unit 2950
LC - Grapple industrial fork					\$6,529		\$6,529	2007 model, unit 2850
LC - Snowblower (Bobcat)		\$49,000					\$49,000	Recommended by PW Committee. Unit 2805.
LC - Snowblower			\$7,020				\$7,020	2004 model, unit 2804
LC - Post auger						\$9,475	\$9,475	1998 model, unit 3102
LC - Pressure washer					\$7,826		\$7,826	2007 model, unit 3305
LC - Sand and salt shelter - Asphalt pad			\$110,000				\$110,000	
LC - Public Works shop - parking lot paving (new)						\$77,000	\$77,000	
LC - 101 St & 100 Ave - Traffic lights (new)	CP	\$200,000					\$200,000	
LC - 94th Ave - Widen and recap to hamlet boundary (new)	CP	\$1,256,346					\$1,256,346	PW Committee recommended deferral to 2015 or 2016.
LC - 94th Ave East - Chip seal east to Hwy 697		\$345,000					\$345,000	
LC - South Access West - paving to Heritage Centre (new)	CP	\$1,809,274					\$1,809,274	
LC - South - Shoulder pull and road rehabilitation		\$400,000					\$400,000	
LC - Utility right-of-way clearing		\$15,000					\$15,000	
LC - 99th Ave - pave to urban standard (new)	CP					\$1,256,948	\$1,256,948	
LC - 99th St - street lights (new)	CP					\$1,000,000	\$1,000,000	
LC - 109th Ave - base pave	CP			\$2,187,342			\$2,187,342	Moved up from 2024.
LC - 113th St - base pave	CP		\$2,357,583				\$2,357,583	Moved up from 2025.
LC - Spruce Road rebuild	CP	\$350,000					\$350,000	
LC - 2 mi N intersection rebuild 2 miles + mile 3 N of LC	CP		\$300,000				\$300,000	
LC - 1/2 mile pave from Friesen's to Old Colony cem.	CP				\$300,000		\$300,000	
LC - Blue Hills - pave to school from Hwy 697 (new)	CP				\$1,911,729		\$1,911,729	.Deferred from 2014
LC - Buffalo Head drainage	CP	\$350,000					\$350,000	
LC - 95th & 96th Ave - Pave to urban standard (new)					\$1,325,042		\$1,325,042	
LC - 104th, 105th & 106th Ave - Pave to rural standard (new)						\$1,152,751	\$1,152,751	
LC - Airport Road (new)					\$2,150,435		\$2,150,435	
LC - Highway 88 Connector - Pave recap						\$6,412,483	\$6,412,483	
FV - Powered sliding gate (new)		\$8,500					\$8,500	
FV - Bobcat/toolcat, with flail mower and sander (new)		\$65,000					\$65,000	Recommended by PW Committee.
FV - Trailer replacement		\$8,500					\$8,500	Recommended by PW Committee. Units 2518 & 2501.
FV - Vibratory packer (used unit) (new)		\$54,500					\$54,500	Recommended by PW Committee.
FV - Sand and salt shelter (new)		\$175,000					\$175,000	Recommended by PW Committee. Upgrade / larger.
FV - Sanding unit			\$10,325				\$10,325	1997 model, unit 4401. Deferred from 2014.

MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
FV - Sander/spreader					\$10,507		\$10,507	2007 model, unit 4405
FV - Backhoe loader				\$90,195			\$90,195	2008 model, unit 2251
FV - Tractor						\$27,214	\$27,214	1998 model, unit 2405
FV - Tractor				\$15,128			\$15,128	2009 model, unit 2411
FV - Utility trailer					\$10,231		\$10,231	2007 model, unit 2707
FV - Gooseneck trailer						\$16,981	\$16,981	2003 model, unit 2520
FV - Rotary cutter						\$23,125	\$23,125	2008 model, unit 2709
FV - Mower					\$14,954		\$14,954	2007 model, unit 3008
FV - Mower					\$15,383		\$15,383	2012 model, unit 3012
FV - Snowblower					\$7,020		\$7,020	2004 model, unit 2803
FV - Post auger						\$9,475	\$9,475	1998 model, unit 3101
FV - Angle broom for Bobcat			\$7,300				\$7,300	2005 model, unit 3207
FV - Wheel loader, including 4 blades						\$135,024	\$135,024	2008 model, unit 2204
FV - Hot water pressure washer						\$14,422	\$14,422	2008 model, unit 3307
FV - Portable water tank			\$9,214				\$9,214	2005 model, unit 3551
FV - Grader			\$248,333				\$248,333	2011 model, unit 2130
FV - Grader			\$248,333				\$248,333	2011 model, unit 2131
FV - Used gravel truck		\$80,000					\$80,000	Recommended by PW Committee. Unit 2005 (1997).
FV - Replace truck (unit 1148)				\$29,899			\$29,899	Unit 1148
FV - Truck			\$31,730				\$31,730	2002 model, unit 1147. Deferred from 2014.
FV - Truck			\$44,739				\$44,739	2005 model, unit 1640
FV - Truck				\$38,768			\$38,768	2006 model, unit 1226
FV - Truck					\$47,232		\$47,232	2007 model, unit 1648
FV - Truck					\$52,314		\$52,314	2007 model, unit 1650
FV - Truck						\$54,115	\$54,115	1998 model, unit 1429
FV - Cold storage/Emergency generator building		\$132,250					\$132,250	Recommended by PW Committee. Director to investigate other options.
FV - Public Works Shop				\$900,000			\$900,000	
FV - Child Lake/Boyer Lake road rebuilds		\$123,000					\$123,000	ATA would fund 100% if their budget allows.
FV - River Road seal coat		\$345,000					\$345,000	
FV - Hamlet asphalt pavement overlay	CP	\$195,000					\$195,000	44th, 45th, and 47th
FV - Gravel road reshape/shoulder pull		\$400,000					\$400,000	
FV - 45th Street repaving		\$155,000					\$155,000	
FV - 45th St - street lights (new)	CP	\$50,000					\$50,000	
FV - 48th St, 47th & 45th Ave - Pave to urban standard (new)	CP					\$989,285	\$989,285	
FV - 46th Ave & 47th St - Pave recap (new)			\$185,261				\$185,261	
FV - 44th Ave - Pave to rural standard (new)					\$170,092		\$170,092	
FV - River Road West - Pave recap (new)				\$437,061			\$437,061	

MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
FV - River Road East - Pave recap (new)						\$1,736,941	\$1,736,941	
FV - 46th St & 45th Ave - Pave to rural standard (new)					\$962,500		\$962,500	
FV - 50th St - Pave recap			\$370,000				\$370,000	
FV - Heliport Road						\$2,236,452	\$2,236,452	
FV - Rocky Lane - Asphalt paving Phase I - 4 km.	CP	\$3,461,652	\$3,461,652	\$3,461,652			\$10,384,956	4 km each in 2014, 2015, 2016
RV - Rocky Lane - Upgrades and reconstruction	CP	\$400,000	\$400,000				\$800,000	
FV - Foster Road paving	CP					\$2,000,000	\$2,000,000	
FV - Road reconstruction - N of Bridge camp site to hwy	CP		\$100,000				\$100,000	
FV - Rebuild 52nd St	CP					\$300,000	\$300,000	
ZA - Access Road repair		\$25,000					\$25,000	
ZA - Replacement vehicle		\$35,000					\$35,000	Recommended by PW Committee. Unit 1222.
ZA - Truck						\$35,000	\$35,000	1994 model, unit 2003
ZA - Zero turn mower (new)		\$15,850					\$15,850	Recommended by PW Committee.
ZA - Mower tractor			\$72,974				\$72,974	2002 model, unit 2407
ZA - Loader attachment for mower tractor			\$10,357				\$10,357	2002 model, unit 2407b
ZA - Bobcat				\$39,774			\$39,774	2010 model, unit 2320
ZA - Angle broom				\$13,991			\$13,991	2009 model, unit 3208
ZA - Steamer						\$12,407	\$12,407	1998 model, unit 3304
ZA - Trash pump						\$20,373	\$20,373	1998 model, unit 4801
Zama Access Road - 40 km.	CP	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$30,000,000	
ZA - Beach Road & Aspen - Pave to rural standard (new)			\$769,010				\$769,010	
ZA - Wildcat Ave - Pave to rural standard (new)				\$832,933			\$832,933	
ZA - Pine Ave & Wolf St - Pave to rural standard						\$889,497	\$889,497	
Roads to existing lands (new)			\$584,929	\$608,326	\$632,660	\$657,966	\$2,483,881	
Road related drainage - Existing roads		\$520,000	\$540,800	\$562,432	\$584,929	\$608,326	\$2,816,487	
HL rural - Pave golf course and Heliport road	CP		\$2,000,000				\$2,000,000	Moved up from 2018.
		\$0					\$0	
<b>Total department 32</b>		<b>\$19,288,672</b>	<b>\$18,599,242</b>	<b>\$15,894,852</b>	<b>\$14,958,210</b>	<b>\$26,966,011</b>	<b>\$95,706,987</b>	

(33) - Airport Department

LC - Pave apron extension (new)		\$84,000					\$84,000	
LC - Airport shelter for storage of sweepers (new)		\$80,000					\$80,000	
LC - Airport instrument upgrade (new)						\$100,000	\$100,000	
LC - Airport - Perimeter fencing (new)			\$200,000				\$200,000	
LC - Airport - Taxi-way paving - Phase I (new)				\$250,000			\$250,000	
LC - Airport - Taxi-way paving - Phase II (new)					\$250,000		\$250,000	
LC - Airport - Taxi-way paving - Phase III (new)						\$250,000	\$250,000	
LC - Airport terminal (new)						\$750,000	\$750,000	

MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
FV - Airport shelter for storage of sweepers (new)		\$80,000					\$80,000	
FV - Airport runway overlay (new)					\$600,000		\$600,000	
FV - Airport instrument upgrade (new)						\$100,000	\$100,000	
FV - Parking lot improvement/drainage			\$50,000				\$50,000	
FV - Airport - Taxi-way paving - Phase I (new)						\$250,000	\$250,000	
ZA - Heli-pad (new)	CP	\$150,000					\$150,000	
		\$0					\$0	
<i>Total department 33</i>		\$394,000	\$250,000	\$250,000	\$850,000	\$1,450,000	\$3,194,000	

(41) - Water Treatment & Distribution Department

FV - 50th St water & sewer extension (new)		\$766,413					\$766,413	
FV & LC - Rural flushing stations & splash pads (new)		\$18,000					\$18,000	
FV - Generator for water treatment plant (new)		\$120,000					\$120,000	
FV - 48th Ave - Waterline replacement		\$91,000					\$91,000	
FV - Truck			\$30,000				\$30,000	2002 model, unit 1219. Deferred from 2014.
FV - Truck			\$30,000				\$30,000	2006 model, unit 1225. Deferred from 2014.
FV - SCADA computer replacement		\$7,500					\$7,500	Serial #C29W0G1.
FV - WTP upgrades				\$364,000			\$364,000	
FV - WTP claw compressor, air blower				\$11,080			\$11,080	2006 model, unit 5804
FV - Water and sewer line extension to MARA (new)		\$50,000					\$50,000	
LC - Generator for water treatment plant (new)		\$290,000					\$290,000	
LC - Truck				\$40,637			\$40,637	2006 model, unit 1433
LC - Riding mower				\$13,654			\$13,654	2006 model, unit 3007
LC - Portable water tank (3200 gal.)						\$11,000	\$11,000	2002 model, unit 3550. Deferred from 2014.
ZA - Truck			\$36,728				\$36,728	2005 model, unit 1223
ZA - Electric motor (7.5 hp)						\$10,660	\$10,660	1998 model, unit 3120
ZA - Auger - PTO driven						\$14,894	\$14,894	1998 model, unit 3121
ZA - Generator for wells (new)		\$135,000					\$135,000	
ZA - Distribution pumphouse upgrade		\$21,493					\$21,493	2013 CF TCA project - additional funding required.
FV, LC & ZA - Utility pipeline locator (new)		\$6,000					\$6,000	
HL - Purchase water line north of High Level (new)	CP	\$450,000					\$450,000	
Rural Regional Water, including hookups (new)	CP	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000	
		\$0					\$0	
<i>Total department 41</i>		\$2,955,406	\$1,096,728	\$1,429,371	\$1,000,000	\$1,036,554	\$7,518,059	

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
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(42) - Sewer Disposal Department

ZA - Lift station upgrade		\$235,000					\$235,000	
LC - Sanitary sewer main upgrades (Teachers' Loop)		\$425,000					\$425,000	Local improvement taxes \$127,500.
LC - Lift station #5 site improvements (Jubilee Park)		\$27,605					\$27,605	
LC - Replace pump at main lift station		\$27,000					\$27,000	
FV - Sewer camera equipment			\$38,000				\$38,000	2007 model, unit 5802. Deferred from 2014.
Different locations - Sewer flusher					\$105,856		\$105,856	1997 model, unit 3502
							\$0	
<i>Total department 42</i>		\$714,605	\$38,000	\$0	\$105,856	\$0	\$858,461	

(43) - Solid Waste Disposal

2 X 40-yard bins		\$19,470	\$23,795	\$24,747	\$25,737	\$26,766	\$120,515	
FV & Rocky Lane - WTS (waste transfer station) upgrades						\$12,500	\$12,500	
LC - Waste transfer station-Building for recycle centre (new)		\$7,680					\$7,680	
LC - Site development (new)			\$150,000				\$150,000	
LC - Buffalo Head - Waste transfer station upgrades						\$20,000	\$20,000	
Rocky Lane waste transfer station - Chain link fence (new)				\$19,640			\$19,640	
Blumenort waste transfer station - Chain link fence (new)			\$18,660				\$18,660	
Rocky Lane waste transfer station - Build up ramp (new)		\$12,000					\$12,000	
							\$0	
<i>Total department 43</i>		\$39,150	\$192,455	\$44,387	\$25,737	\$59,266	\$360,995	

(61) - Planning & Development Department

Trimble GeoExplorer 6000 XH (new)		\$6,050					\$6,050	2013 CF TCA project - additional funding required.
Wide format plotter/scanner (new)		\$25,500					\$25,500	If not approved, \$4500 will be required in Dept. 42 non-TCA budget.
FV - Truck				\$37,249			\$37,249	2006 model, unit 1224
LC - Truck			\$43,496				\$43,496	2005 model, unit 1641
							\$0	
<i>Total department 61</i>		\$31,550	\$43,496	\$37,249	\$0	\$0	\$112,295	

(63) - Agricultural Services Department

HL - Rural Drainage - Phase II & Phase III (new)		\$50,000					\$50,000	300 meters into the Bushie Reserve.
LC - 6 x 6 Sportsman					\$14,078		\$14,078	2010 model, unit 3403. Deferred from 2014.
LC - Buffalo Head - drainage (new)		\$350,000					\$350,000	
LC - Wilson Prairie - drainage to SE re: flooding (new)	CP		\$250,000				\$250,000	
FV - Refurbish dugout by entrance, W end of River Rd	CP				\$100,000		\$100,000	
							\$0	
<i>Total department 63</i>		\$400,000	\$250,000	\$0	\$114,078	\$0	\$64,078	

MACKENZIE COUNTY  
Intermediate-Term Capital Plan, 2014 - 2018  
DECISION WORKSHEET

2014 Budget

Description	Council Priority? (CP)	2014	2015	2016	2017	2018	Total, 2014 - 2018	NOTES
<b>(71) - Recreation</b>								
FV - Outdoor rink, FV complex (new)	CP		\$60,000				\$60,000	
FV - Arena - Ice plant replacement	CP				\$400,000		\$400,000	
FV - Arena - RV hookups (new)	CP				\$150,000		\$150,000	
FV - Year-over-year funding	CP	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000	
LC - Blue Hills - Board replacement						\$20,000	\$20,000	
LC - Buffalo Head - Shack replacement	CP		\$100,000				\$100,000	Estimated cost was \$40,000 per MYCP.
LC - Buffalo Head - Board replacement				\$20,000			\$20,000	
LC - Swimming pool (indoor) (new)	CP		\$800,000				\$800,000	
LC - Library (new)	CP				\$1,500,000		\$1,500,000	
LC - Arena upgrades - Lobby	CP		\$130,000				\$130,000	Grant funding possible.
LC - Arena upgrades - Ice plant	CP	\$120,000					\$120,000	
LC - Year-over-year funding	CP	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000	
ZA - Year-over-year funding	CP	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	
Recreation Boards - General Replacement Reserve	CP	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	
<i>Total department 71</i>		\$450,000	\$1,420,000	\$350,000	\$2,380,000	\$350,000	\$3,650,000	
<b>(72) - Parks &amp; Playgrounds Department</b>								
Wadlin Lake - Fire wood storage area		\$4,700					\$4,700	2013 CF non-TCA project > TCA project with additional funding
Machesis Lake - Concrete toilets (new)		\$17,000					\$17,000	
Machesis Lake - Horse camp - road (new)		\$25,000					\$25,000	
Machesis Lake - Horse camp - improvements (new)		\$14,600					\$14,600	
Bridge campground - Survey & improvements (new)	CP	\$19,000	\$50,000	\$50,000	\$50,000	\$50,000	\$219,000	
LC - Jubilee Park - fencing (new)		\$5,220					\$5,220	
LC - Walking Trails (new)		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	
LC - Truck			\$43,959				\$43,959	2005 model, unit 1643
Hutch Lake - Marina improvements, expanded dock (new)		\$11,000					\$11,000	
Hutch Lake - Caretaker shack (new)					\$37,000		\$37,000	Deferred from 2014
Hutch Lake - Concrete toilet (new)			\$20,000				\$20,000	Deferred from 2014
Rainbow Lake - Concrete toilet (new)			\$20,000				\$20,000	Deferred from 2014
Wadlin Lake - Shelter, upper level (new)		\$45,000					\$45,000	
Wadlin Lake - Grounds improvements (new)		\$20,000					\$20,000	
Wadlin Lake - Marina - dock & improvements (new)		\$11,000					\$11,000	
FV - Walking trails (new)	CP	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	
Capital improvement/replacement (new)	CP	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	
<i>Total department 72</i>		\$462,520	\$423,959	\$340,000	\$377,000	\$340,000	\$1,943,479	
<b>TOTAL Capital Projects, by Year</b>		\$25,420,442	\$23,030,716	\$19,105,739	\$20,015,913	\$32,607,967	\$118,114,577	

# Assessment History And Estimated Tax Revenues

## Outline:

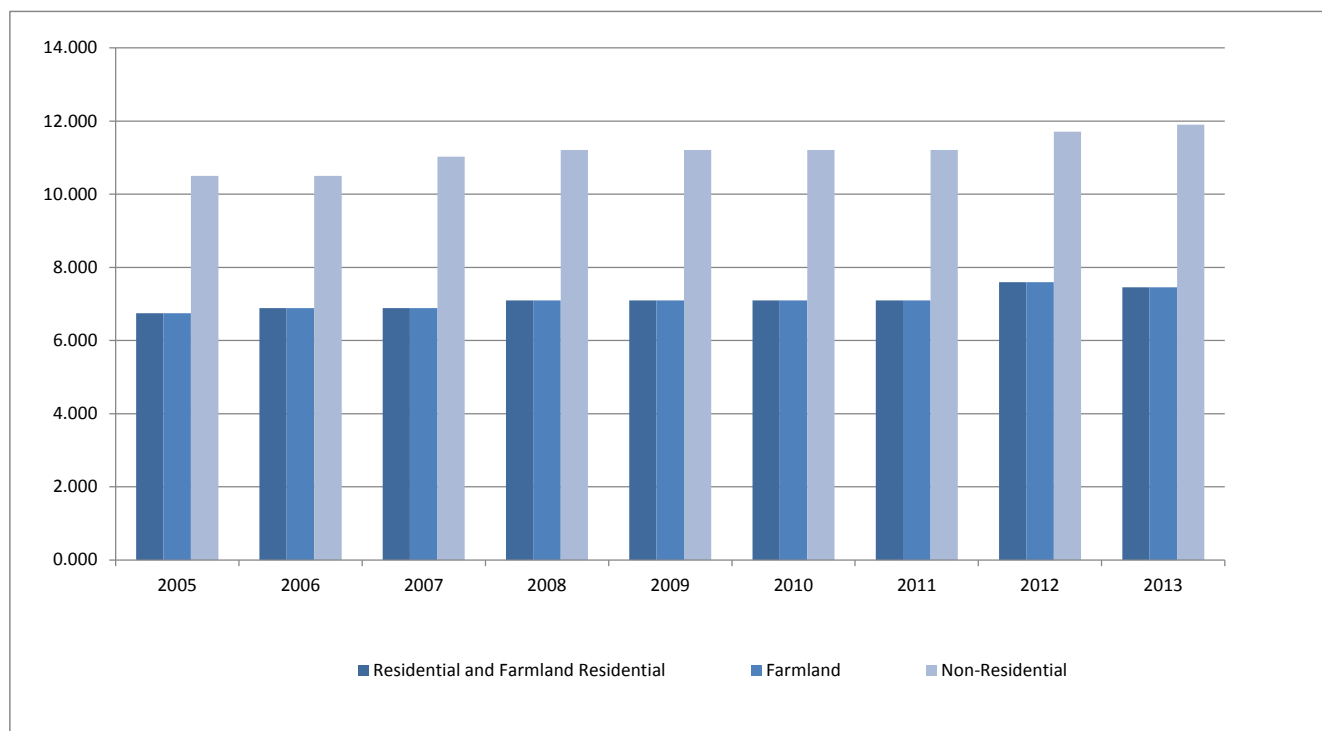
- i. Municipal Mil Rate History
- ii. Assessment Comparison, 2007 – 2014
- iii. Projected 2014 Assessment and Tax Revenue





Mackenzie County  
Municipal Mil Rate History

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Residential and Farmland Residential	6.750	6.885	6.885	7.098	7.098	7.098	7.098	7.598	7.454
Farmland	6.750	6.885	6.885	7.098	7.098	7.098	7.098	7.598	7.454
Non-Residential	10.500	10.500	11.025	11.211	11.211	11.211	11.211	11.711	11.903



2013

	Municipal	School	Seniors	Total	change
Residential	7.454	2.5191	0.176	10.1490	0.00%
Farmland	7.454	2.5191	0.176	10.1490	0.00%
Non-residential	11.903	3.7531	0.176	15.8320	0.00%

2012

	Municipal	School	Seniors	Total	change
Residential	7.598	2.4160	0.135	10.1490	4.14%
Farmland	7.598	2.4160	0.135	10.1490	4.14%
Non-residential	11.711	3.9860	0.135	15.8320	0.79%

2011

	Municipal	School	Seniors	Total	change
Residential	7.098	2.3150	0.333	9.7460	-0.75%
Farmland	7.098	2.3150	0.333	9.7460	-0.75%
Non-residential	11.211	4.1640	0.333	15.7080	0.01%

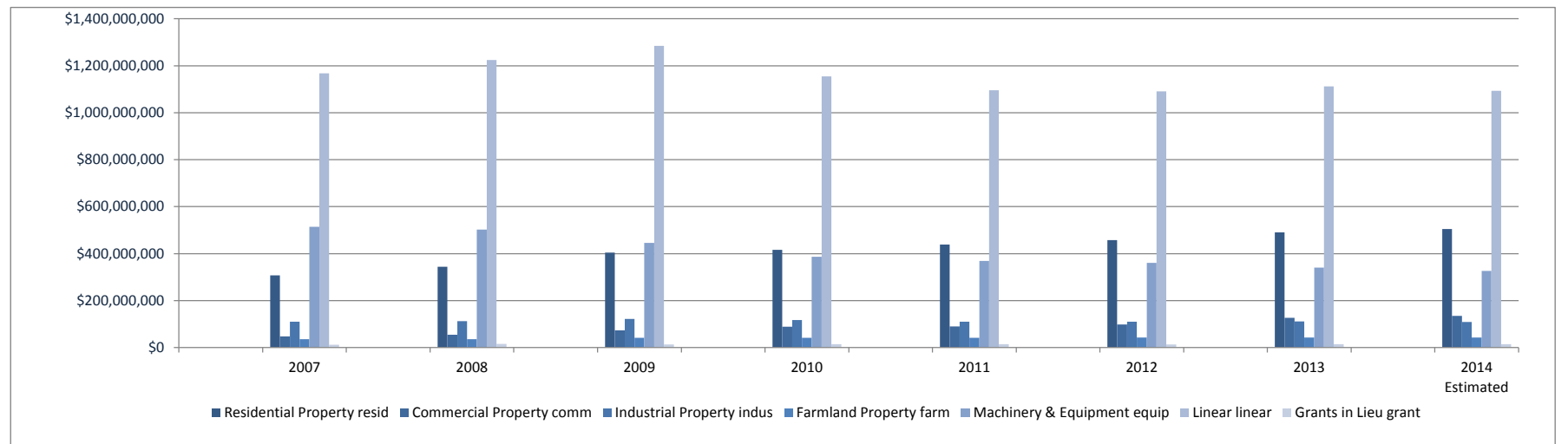
2010

	Municipal	School	Seniors	Total	change
Residential	7.098	2.3980	0.324	9.8200	-0.04%
Farmland	7.098	2.3980	0.324	9.8200	-0.04%
Non-residential	11.211	4.1720	0.324	15.7070	1.85%

Mackenzie County

Assessment Comparison 2007-2014

		2007		2008		2009		2010		2011		2012		2013		2014 Estimated
Residential Property	18%	307,792,140	12%	344,609,670	17%	404,203,570	3%	416,404,270	5%	438,646,070	4%	458,106,700	7%	490,095,270	3%	505,149,472
Commercial Property	19%	48,031,270	14%	54,809,000	34%	73,404,730	22%	89,282,600	1%	90,433,710	8%	97,896,550	29%	126,299,360	7%	135,047,783
Industrial Property	10%	110,252,520	2%	112,071,700	9%	121,716,750	-4%	116,678,870	-5%	110,627,830	-1%	109,768,690	2%	111,735,770	-2%	109,421,111
Farmland Property	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%	43,060,180	0%	43,042,639
Machinery & Equipment	15%	513,940,570	-2%	502,607,200	-11%	445,515,770	-13%	386,249,960	-4%	369,546,680	-2%	360,493,640	-6%	340,209,990	-4%	326,601,590
Linear	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	2%	1,112,090,020	-2%	1,092,984,994
Grants in Lieu	25%	12,679,080	22%	15,410,530	-10%	13,858,510	5%	14,620,300	-2%	14,290,050	-4%	13,704,460	1%	13,878,820	0%	13,878,820
<b>Total Taxable Assessment</b>	<b>19%</b>	<b>2,196,380,260</b>	<b>4%</b>	<b>2,290,751,910</b>	<b>4%</b>	<b>2,385,549,950</b>	<b>-7%</b>	<b>2,220,593,760</b>	<b>-3%</b>	<b>2,161,732,870</b>	<b>1%</b>	<b>2,174,132,320</b>	<b>3%</b>	<b>2,237,369,410</b>	<b>-1%</b>	<b>2,226,126,410</b>
Tax exempt assessment		140,172,820		134,422,470		149,775,690		153,464,730		161,902,930		157,220,040		158,627,010		158,627,010
<b>Total Assessment</b>	<b>18%</b>	<b>2,336,553,080</b>	<b>4%</b>	<b>2,425,174,380</b>	<b>5%</b>	<b>2,535,325,640</b>	<b>-6%</b>	<b>2,374,058,490</b>	<b>-2%</b>	<b>2,323,635,800</b>	<b>0%</b>	<b>2,331,352,360</b>	<b>3%</b>	<b>2,395,996,420</b>	<b>0%</b>	<b>2,384,753,420</b>



	2013 assessment	% change estimated	Estimated 2014 assessment	2014 projected revenue
Residential Property	490,095,270	3.07%	505,149,472	3,829,886
Commercial Property	126,299,360	6.93%	135,047,783	1,607,729
Industrial Property	111,735,770	-2.07%	109,421,111	1,261,623
Farmland Property	43,060,180	-0.04%	43,042,639	320,840
Machinery & Equipment	340,209,990	-4.00%	326,601,590	3,887,539
Linear	1,112,090,020	-1.72%	1,092,984,994	13,050,655
Grants in Lieu	13,878,820	0.00%	13,878,820	70,379
<b>Total Taxable Assessment</b>	<b>\$2,237,369,410</b>	<b>-0.50%</b>	<b>\$2,226,126,410</b>	<b>\$24,028,651</b>
Tax exempt assessment	158,627,010	0.00%	158,627,010	0
<b>Total Assessment</b>	<b>\$2,395,996,420</b>	<b>-0.47%</b>	<b>\$2,384,753,420</b>	<b>\$24,028,651</b>

2013 Municipal Tax Revenue	<u>24,242,387</u>
Decrease	<u><u>-\$213,735</u></u>

Please note that 2013 tax bylaw rates were used in the calculation of projected 2014 tax revenue.

