

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

**Monday, January 13, 2014
10:00 a.m.**

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

AGENDA

- | | | | |
|--|----|----|--|
| CALL TO ORDER: | 1. | a) | Call to Order |
| AGENDA: | 2. | a) | Adoption of Agenda |
| ADOPTION OF
PREVIOUS MINUTES: | 3. | a) | December 18, 2013 |
| DELEGATIONS: | 4. | a) | Dan Fletcher, CAO, and Thomas Curwin,
Peace Officer, Town of Rainbow Lake –
11:30 a.m. |
| BUSINESS: | 5. | a) | 2014 Operating and Capital Budget |
| | | b) | Water and Sewer Rates |
| | | c) | 2014 Grants to Organizations |
| IN CAMERA
SESSION: | 6. | a) | None |
| NEXT MEETING
DATE: | 7. | a) | Special Council Meeting – Budget
To be determined: _____
10:00 a.m.
Fort Vermilion Council Chambers |
| ADJOURNMENT: | 8. | a) | Adjournment |

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

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

**Fort Vermilion Council Chambers
Fort Vermilion, AB**

PRESENT:

Bill Neufeld	Reeve
Walter Sarapuk	Deputy Reeve (arrived at 10:09 a.m.)
Jacque Bateman	Councillor
Peter F. Braun	Councillor
Elmer Derksen	Councillor
John W. Driedger	Councillor
Eric Jorgensen	Councillor
Josh Knelsen	Councillor
Ricky Paul	Councillor
Lisa Wardley	Councillor (arrived at 10:04 a.m.)

REGRETS:

ADMINISTRATION:

Joulia Whittleton	Chief Administrative Officer
Alison Kilpatrick	Director of Corporate Services
John Klassen	Director of Environmental Services
Ron Pelensky	Director of Community Services & Operations
Byron Peters	Director of Planning & Development
Carol Gabriel	Manager of Legislative & Support Services

ALSO PRESENT: Member of the public.

Minutes of the Special Council meeting for Mackenzie County held on December 18, 2013 in the Council Chambers at the Fort Vermilion County Office.

CALL TO ORDER: 1. a) Call to Order

Reeve Neufeld called the meeting to order at 10:00 a.m.

AGENDA: 2. a) Adoption of Agenda

MOTION 13-12-927 MOVED by Councillor Derksen

That the agenda be approved with the following additions:
5. b) North West La Crete (Vanguard) Storm Sewer
6. a) Regional Service Sharing Agreement

CARRIED

**MINUTES FROM
PREVIOUS MEETING:**

3. a) None

DELEGATIONS:

4. a) None

BUSINESS:

5. a) **2014 Operating Budget & Five Year Capital Plan**

Introductory comments and review of Budget Meeting process by Joulia Whittleton, Chief Administrative Officer.

Councillor Wardley joined the meeting at 10:04 a.m.

Deputy Reeve Sarapuk joined the meeting at 10:09 a.m.

Review of 2014 Operating Budget (Page 17).

Review of Mill Rate history (Page 47).

Councillor Jorgensen left the meeting at 10:59 a.m.

MOTION 13-12-928

Requires 2/3

MOVED by Councillor Driedger

That the minimum farmland taxes be set at \$75.00.

CARRIED

Councillor Jorgensen rejoined the meeting at 11:00 a.m.

Reeve Neufeld recessed the meeting at 11:01 a.m. and reconvened the meeting at 11:09 a.m.

MOTION 13-12-929

MOVED by Councillor Derksen

That the minimum farmland taxes remain at \$75.00 until 2017.

DEFEATED

MOTION 13-12-930

Requires 2/3

MOVED by Councillor Wardley

That the farmland tax mill rate be increased by 2 mil.

Councillor Jorgensen requested a recorded vote.

MOTION 13-12-931

MOVED by Councillor Bateman

That the vote on Motion 13-12-930 be TABLED until after the water rate discussion.

DEFEATED

MOTION 13-12-930

Requires 2/3

MOVED by Councillor Wardley

That the farmland tax mill rate be increased by 2 mil.

Councillor Jorgensen requested a recorded vote.

In Favor

Councillor Derksen
Councillor Paul
Councillor Wardley
Reeve Neufeld
Councillor Bateman
Councillor Braun

Opposed

Councillor Driedger
Councillor Jorgensen
Deputy Reeve Sarapuk
Councillor Knelsen

DEFEATED

Review of the Information Technology Capital Budget.

Deputy Reeve Sarapuk left the meeting at 12:05 p.m.

Reeve Neufeld recessed the meeting at 12:17 p.m. and reconvened the meeting at 12:58 p.m.

Review of 2014 Budget Cash Requirements (Page 7).

Deputy Reeve Sarapuk rejoined the meeting at 1:09 p.m.

Review of 2014 Non-TCA Projects list (Page 22).

Review of 2014 TCA Projects list.

Reeve Neufeld recessed the meeting at 2:28 p.m. and reconvened the meeting at 2:45 p.m.

Continuation of the review of the 2014 TCA Projects list.

Reeve Neufeld recessed the meeting at 3:58 p.m. and reconvened the meeting at 4:11 p.m.

Continuation of the review of the 2014 TCA Projects list.

5. b) North West La Crete (Vanguard) Storm Sewer

Item postponed to January 14, 2014 regular council meeting.

IN CAMERA SESSION: 6. a) Regional Service Sharing Agreement

Item postponed to January 14, 2014 regular council meeting.

NEXT MEETING DATE: 7. a) Next Meeting Date

Special Council (Budget) Meeting
Monday, January 13, 2014
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 8. a) Adjournment

MOTION 13-12-932 **MOVED** by Councillor Wardley

That the Special Council meeting be adjourned at 4:42 p.m.

CARRIED

These minutes will be presented to Council for approval on January 13, 2014.

Bill Neufeld
Reeve

Joulia Whittleton
Chief Administrative Officer

UNAPPROVED

2014 Operating and Capital Budget

January 13, 2014 – 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	
Operating Cash Requirements:				
Operating Cost (excluding non-cash items and capital debt interest expense)	\$22,704,083	16%	\$26,313,768	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,142,690	-48%	\$591,013	
Non-TCA revenue - Fees	\$0		(\$200,800)	
Less: Other Operating Revenue (excluding municipal tax levy)	(\$6,202,856)	4%	(\$6,423,135)	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)
Tax levy for operations	\$16,762,627	15%	\$19,280,846	
Capital Cash Requirements:				
Capital costs	\$45,029,407	-93%	\$3,124,729	
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)	-76%	(\$3,548,882)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(\$705,103)	-82%	(\$126,970)	
Proceeds on disposal of assets	(\$1,500)	32157%	(\$483,850)	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	
Tax levy for capital	\$5,944,759	-67%	\$1,967,844	
Minimum Tax Levy	\$22,707,387	-6%	\$21,248,690	
Future Financial Plans:				
Contributions to Reserves as per Policies	\$1,535,000		\$1,585,000	Schedule C
Tax levy for future financial plans	\$1,535,000	3%	\$1,585,000	(3)
Total Tax Levy	\$24,242,387	-6%	\$22,833,690	
Net budgeted cash draw on accumulated surplus accounts	(\$10,287,202)	-115%	\$1,585,000	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	\$19,529,272		\$9,242,069	
Restricted surplus (reserves), ending of year	\$9,242,070		\$10,827,069	
Total budgeted operating and capital costs (excluding non-cash items)	\$71,274,178		\$33,032,326	

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	50,000	824,968	150,000	0	168,359	234,673	1,428,000
Other Revenue including frontage	333,875	37,927	332,919	133,816	151,500	40,173	0	1,030,210
Total Revenues	699,375	122,927	1,244,887	3,434,806	405,500	211,367	304,273	6,423,135

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,455,008	385,107	3,186,143	1,314,563	730,100	262,910	486,873	8,820,704
Contracted and General Services	1,385,879	825,886	2,349,908	1,137,991	363,385	812,335	247,414	7,122,798
Materials & Supplies, Fuel & Oil, Chemicals & Salt	132,400	244,180	4,006,331	298,271	15,500	59,650	69,045	4,825,377
Utilities (Gas, Power)	102,450	25,670	302,600	401,025	0	2,400	0	834,145
Grants to local governments	1,806,810	5,000	0	0	0	0	0	1,811,810
Grants to other organizations	0	0	0	0	0	185,500	1,640,425	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
Total expenses excluding non-TCA projects	6,336,574	1,652,894	15,953,671	4,962,974	1,112,088	1,432,329	2,873,911	34,324,441
Non-TCA projects	110,800	49,500	67,561	154,500	200,000	0	8,652	591,013
Total expenses including non-TCA projects	6,447,374	1,702,394	16,021,232	5,117,474	1,312,088	1,432,329	2,882,563	34,915,454

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
Total operational expenses excluding non-cash items and capital debt interest	5,969,747	1,491,143	10,824,491	3,152,850	1,108,985	1,322,795	2,443,757	26,313,768

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

Schedule B

	Grant funding deferred from prior year	New 2014 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	\$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)		\$0	\$0
Resource Road Program	\$0	\$0	\$0
Provincial Capital Grants - GAP - Bridges Program	\$0	\$0	\$0
Provincial Grant - AB Water & Wastewater Program	\$0	\$185,201	\$185,201
Total Capital Revenues	\$0	\$3,548,882	\$3,548,882

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	\$100,000	(1)
Recreation Boards - Capital	\$50,000	(2)
Total	\$1,585,000	

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

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

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

2014 Budget
 Schedule D

Unit#	Dpt.	Description of Assets	Historical Cost	Depreciation up to Dec 31, 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				\$7,850	
		ZA - Zero turn mower				\$500	
		LC & FV - Graders (3)				\$473,000	
Total			\$0	\$0	\$0	\$483,850	\$0

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

Debentures -		2014	2013
		\$	\$
From Alberta Capital Finance Authority:			
9	4.875%, due 2013 (for La Crete Sewer Main Extension)	-	-
10	4.23%, due 2014 (for La Crete Water Treatment Plant)	0	479,437
11	3.77% due 2015 (for La Crete 94th Avenue)	58,254	114,373
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	87,574	128,552
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	42,941	58,876
14	4.501% due for 2027 (for Zama Tower Road Sewer)	134,087	141,929
15	4.311% due for 2017 (for FV 46th Street Sewer Line Extension)	22,158	30,380
16	4.012% due for 2018 (for Zama Water Treatment Plant)	712,160	873,210
17	4.012% due for 2018 (for Zama Wastewater System)	349,200	428,169
18	3.046% due for 2013 (for Zama Groundwater Supply and Supply Line Project)	-	-
19	3.718% due for 2019 (for Zama Water Treatment Plant)	410,095	492,358
20	3.718% due for 2019 (for Zama Wastewater System)	121,158	145,462
21	3.334% due for 2019 (for La Crete Office Building)	598,202	706,394
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	812,039	958,906
23	3.334% due for 2019 (for Zama Water Treatment Plant)	412,444	487,038
24	2.439% due on Dec 15, 2015 (La Crete Sewer Trunk Main)	88,205	174,298
25	3.377% due on Dec 15, 2020 (Fort Vermilion Corporate Office Expansion)	479,736	550,733
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	187,498	195,636
26	3.5635% due on Mar 15, 2021 (Rural Water Line)	1,502,953	1,705,058
28	2.85600% due on Dec 15, 2032 (Highway 88 connector)	1,848,372	1,925,293
29	3.728% due on Dec 15, 2033 (Highway 88 connector)	10,042,066	10,400,000
30	2.022% due on March 15, 2019 (La Crete lagoon upgrades)	1,142,417	1,263,085
31	3.424% due on Mar 15, 2029 (High Level rural water line)	1,753,594	1,800,000
		20,805,153	23,059,186

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
	23,059,186	6,595,614	29,654,800

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
Amount by which debt limit exceeds debt	22,608,677	36,847,062
Limit on debt service, in fiscal year	7,611,311	8,044,956
Service on debt in fiscal year (are interest & principal payments)	-3,002,816	-2,215,062
Amount by which debt servicing limit exceeds debt servicing	4,608,494	5,829,894

The debt limit is calculated at 1.5 times the revenue of the County (as defined in *Alberta Regulation 255/00*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the County. Rather, the financial statements must be interpreted as a whole.

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)
Operating Fund Reserves:								
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			100,000				226,217
Subdivisions Reserve	197,473							197,473
Gravel Reclamation Reserve	22,377							22,377
Municipal Reserve	187,133							187,133
Gravel Crushing Reserve	962,312							962,312
Subtotal - Operating Fund Reserves	3,643,023	-	-	150,000	-	-	-	3,793,023
Capital Fund Reserves:								
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
Subtotal - Capital Fund Reserves	5,599,046	-	-	1,435,000	-	-	-	7,034,046
TOTAL RESERVES	9,242,069	-	-	1,585,000	-	-	-	10,827,069

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 the Special Council Meeting of December 18, 2013:

Description	Dec. 18/13	Jan. 13/14	Effect on cash flow requirement
Operating Revenues:			
- FireSmart grant	\$ 1,228,000	\$ 1,278,000	\$ (50,000)
<i>Increase in operating revenues</i>			\$ (50,000)
Operating Expenses:			
- Salaries & Wages	\$ 6,816,981	\$ 6,737,023	\$ (79,958)
- Benefits	1,419,748	1,404,288	(15,460)
- WCB	55,434	47,345	(8,089)
- Training & Education (FireSmart)	157,456	207,456	50,000
<i>Decrease in operating expenses</i>			\$ (53,507)
Total reduction in Operating Budget			\$ (103,507)

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
OPERATING REVENUES							
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	267,599	(4,953)	-2%
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
Net property taxes	22,482,110	23,665,933	26,041,406	24,538,181	267,599	(24,270,582)	
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	-	-	800	800	
790-Tradeshaw 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	1,428,000	204,521	17%
990-Over/under tax collections	12,750	(28,460)	-	(23,243)	-	23,243	TBD
TOTAL REVENUE	27,476,202	32,179,823	32,192,430	30,445,242	6,423,135	(24,050,452)	
OPERATING EXPENSES							
110-Wages and salaries	4,436,777	5,140,205	4,867,736	6,323,484	6,737,023	413,539	7%
132-Benefits	803,760	880,574	928,381	1,249,650	1,404,288	154,638	12%
136-WCB contributions	46,075	42,059	51,901	61,391	47,345	(14,046)	-23%
142-Recruiting	17,653	18,716	-	20,000	20,000	-	0%
150-Isolation cost	57,009	35,642	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	207,456	32,051	18%
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-Grant - Town of High Level	802,390	578,420	510,171	972,999	1,019,023	46,024	5%
710-Grant - Town of Rainbow Lake	796,400	792,700	792,787	792,787	792,787	0	0%
735-Grants to other organizations	1,498,132	1,690,701	1,717,468	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%
TOTAL	26,694,521	29,544,532	17,942,393	30,013,331	34,324,443	4,311,112	14%
Non-TCA projects	341,735	204,592	511,911	1,142,690	591,013	(551,677)	TBD
TOTAL EXPENSES	27,036,256	29,749,124	18,454,304	31,156,021	34,915,456	3,759,435	12%
EXCESS (DEFICIENCY)	439,946	2,430,698	13,738,126	(710,779)	(28,492,321)	(27,809,887)	
OTHER							
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	3,548,882	(11,005,012)	-76%
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	(126,970)	(507,073)	-133%
630-Proceeds from sale of TCA asse	1,003,616	663,235	1,523	1,500	(483,850)	(485,350)	-32357%
631-Proceeds of traded-in TCA asse	-	-	-	-	-	-	TBD
	4,695,694	5,923,146	3,958,098	15,260,497	2,938,062	(12,322,435)	
EXCESS (DEFICIENCY) - PS MODEL	5,135,640	8,353,844	17,696,224	14,549,718	(25,554,259)	(40,132,322)	

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
OPERATIONAL REVENUES						
Property taxes	29,509,060	30,086,554	31,129,352	267,599	(30,861,753)	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
Net property taxes	22,494,860	23,637,475	24,514,938	267,599	(24,247,339)	
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	3,424,403	1,223,479	1,428,000	204,521	16.7%
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	-	800	800	TBD
Other	345,352	649,993	334,625	401,220	66,595	19.9%
Total operating revenues	27,476,203	32,362,267	30,445,242	6,423,135	(24,022,107)	
OPERATIONAL EXPENSES						
Legislative	669,581	594,063	735,150	770,981	35,831	4.9%
Administration	2,992,174	3,379,386	3,415,061	3,753,783	338,722	9.9%
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	1,652,894	86,823	5.5%
Transportation	12,881,821	13,181,067	12,686,567	15,953,671	3,267,104	25.8%
Water, sewer, solid waste disposal	3,933,057	4,211,295	4,754,579	4,962,974	208,395	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	1,112,088	81,427	7.9%
Agriculture and Veterinary	1,032,041	945,293	1,385,366	1,432,329	46,963	3.4%
Recreation and culture	1,470,713	1,618,859	1,980,849	2,180,570	199,721	10.1%
Non-TCA projects	341,735	204,592	1,142,690	591,013	(551,677)	TBD
Total operating expenses	27,036,256	29,749,124	31,156,021	34,915,454	3,759,433	12%
Excess (deficiency) before other	439,947	2,613,143	(710,779)	(28,492,319)	(27,781,540)	
CAPITAL REVENUES						
Government transfers for capital	2,193,446	5,103,229	14,549,112	3,548,882	(11,000,230)	TBD
Other revenue for capital	1,498,632	156,682	705,103	(126,970)	(832,073)	TBD
Proceeds from sale of TCA assets	1,003,616	663,234	1,500	(483,850)	(485,350)	TBD
	4,695,694	5,923,145	15,255,715	2,938,062	(15,260,497)	
EXCESS (DEFICIENCY) - PSAB Model	5,135,641	8,353,845	14,549,718	(25,554,257)	(40,103,975)	
Convert to local government model						
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)	(2,938,062)	12,317,653	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
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	-	(23,484,462)	(23,484,462)	

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

	2011 Actual	2012 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
OPERATIONAL REVENUES						
Property taxes	29,509,060	30,086,554	31,129,352	267,599	(30,861,753)	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
Net property taxes	22,494,860	23,637,475	24,514,938	267,599	(24,247,339)	
User fees and sales of goods	2,327,164	3,439,363	3,522,472	3,388,925	(133,547)	-4%
Government transfers	1,296,307	3,424,403	1,223,479	1,428,000	204,521	17%
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	-	800	-	TBD
Other	345,352	649,993	334,625	401,220	66,595	20%
Total operating revenues	27,476,202	32,362,266	30,445,241	6,423,135	224,432	
OPERATIONAL EXPENSES						
Legislative	669,581	594,063	735,150	770,981	35,831	5%
Administration	2,896,550	3,123,507	3,133,715	3,458,533	324,818	10%
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	1,491,143	70,482	5%
Transportation	8,473,234	8,666,414	7,873,451	10,287,838	2,414,387	31%
Water, sewer, solid waste disposal	2,449,703	2,706,823	3,099,866	3,387,201	287,335	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	1,108,985	84,351	8%
Agriculture and Veterinary	1,032,041	847,740	1,276,204	1,322,795	46,591	4%
Recreation and culture	1,276,579	1,351,883	1,554,109	1,750,416	196,307	13%
Total operating expenses	20,293,347	22,774,796	22,636,417	26,083,043	3,446,626	15%
Non-TCA projects	341,735	204,592	1,142,690	591,013	(551,677)	-48%
Excess (deficiency) before other	6,841,121	9,382,878	6,666,135	(20,250,921)	(2,670,516)	
CAPITAL REVENUES						
Government transfers for capital	2,193,446	5,103,229	14,549,112	3,548,882	(11,000,230)	-76%
Other revenue for capital	1,498,632	156,682	705,103	(126,970)	(832,073)	-118%
Proceeds from sale of TCA assets	1,003,616	663,235	1,500	(483,850)	6,834,976	455665%
	4,695,694	5,923,146	15,255,715	2,938,062	-	
EXCESS (DEFICIENCY) - PSAB Model*	11,536,815	15,306,024	21,921,850	(17,312,859)	(2,670,516)	
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)	(2,938,062)	12,317,655	-81%
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%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	-	(23,484,462)	13,079,732	

*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	
(12) - Administration Department										
Information Technology budget	\$110,800	\$110,800							\$110,800	Cut by \$7000 re: iPads.
<i>Total department 12</i>	<i>\$110,800</i>	<i>\$110,800</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$110,800</i>	
(23) - Fire Department										
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>	<i>\$49,500</i>	<i>\$49,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$49,500</i>	
(32) - Public Works										
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	Admin to prioritize which roads to be done.
<i>Total department 32</i>	<i>\$67,561</i>	<i>\$66,761</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$800</i>	<i>\$0</i>	<i>\$66,761</i>	
(41) - Water Services Department										
Regional Water Initiative	\$150,000	\$0			\$150,000				\$0	
<i>Total department 41</i>	<i>\$150,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$150,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(43) Solid Waste Disposal Department										
LC - Concrete pad for 40-yard bins	\$4,500	\$4,500							\$4,500	
<i>Total departments 43</i>	<i>\$4,500</i>	<i>\$4,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$4,500</i>	
(61) - Planning & Development Department										
Branding strategy	\$0	\$0							\$0	Postpone (\$65,000)
Rural addressing signs	\$200,000	\$0				\$200,000				Fees from sales
Area Structure Plan - Fort Vermilion	\$0	\$0							\$0	Postpone (\$55,000)
Area Structure Plan - La Crete	\$0	\$0							\$0	Postpone (\$65,000)
<i>Total department 61</i>	<i>\$200,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$200,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(72) - Parks & Playgrounds Department										
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>	<i>\$8,652</i>	<i>\$8,652</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$8,652</i>	
TOTAL	\$591,013	\$240,213	\$0	\$0	\$150,000	\$200,000	\$800	\$0	\$240,213	

Draft Capital Budget

Outline:

- i. Funding Worksheet (for use in Council meeting)
- ii. 2014 Draft TCA Budget
- iii. Additional TCA projects for Council's consideration

Mackenzie County
2014 BUDGET - Capital Budget - Funding Worksheet (for use during Council meeting)

FGTF Funding:		
2014 allocation from Alberta Transportation	557,412	
Amount applied	<u>(27,000)</u>	
Amount of funding remaining		530,412
MSI Funding:		
2014 allocation from Alberta Transportation	2,806,269	
Amount applied	<u>(1,424,250)</u>	
Amount of funding remaining		1,382,019
Municipal tax levy:		
Estimated property tax revenue	24,142,242	
Amount applied	<u>(22,833,690)</u>	
Amount of funding remaining *		<u>1,308,553</u>
Funds remaining to finance capital projects		<u><u>3,220,984</u></u>

Project Description	Total 2014 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
(12) - Administration Department											
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>	<i>\$23,929</i>	<i>\$23,929</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$23,929</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(23) - Fire Department											
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	\$0		\$375,000							FV or Tompkins; one other needed in 2015.
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>	<i>\$471,500</i>	<i>\$87,750</i>	<i>\$0</i>	<i>\$375,000</i>	<i>\$0</i>	<i>\$8,750</i>	<i>\$87,750</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(32) - Transportation Department											
LC - 4WD loader	\$266,000	\$266,000					\$266,000				Recommended by PW Committee.
LC & FV - 3 ADW graders (LC 2, FV 1)	\$1,215,000	\$0		\$742,000		\$473,000					Recommended by PW Committee. Units 2128, 2129, 2133.
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.
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 - Sand and salt shelter	\$175,000	\$0		\$175,000							Recommended by PW Committee.
FV - Cold storage/Emergency generator building	\$132,250	\$0		\$132,250							Recommended by PW Committee.
ZA - Replacement vehicle	\$35,000	\$35,000					\$35,000				
ZA - Zero turn mower	\$15,850	\$8,000				\$7,850	\$8,000				
<i>Total department 32</i>	<i>\$1,975,400</i>	<i>\$442,800</i>	<i>\$0</i>	<i>\$1,049,250</i>	<i>\$0</i>	<i>\$483,350</i>	<i>\$442,800</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(41) - Water Treatment & Distribution Department											
FV - SCADA computer replacement	\$7,500	\$7,500					\$7,500				
FV, LC & ZA - Utility pipeline locator (new)	\$6,000	\$6,000					\$6,000				
<i>Total department 41</i>	<i>\$13,500</i>	<i>\$13,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$13,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
(42) - Sewer Disposal Department											
LC - Replace pump at main lift station	\$27,000	\$0	\$27,000								
<i>Total department 42</i>	<i>\$27,000</i>	<i>\$0</i>	<i>\$27,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	

Project Description	Total 2014 project cost	County Cost	External Funding				Internal Funding				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	
(43) - Solid Waste Disposal											
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>	\$19,680	\$19,680	\$0	\$0	\$0	\$0	\$19,680	\$0			\$0
(61) - Planning & Development Department											
Wide format plotter/scanner	\$25,500	\$25,000				\$500	\$25,000				
<i>Total department 61</i>	\$25,500	\$25,000	\$0	\$0	\$0	\$500	\$25,000	\$0	\$0		\$0
(63) - Agricultural Services Department											
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)	\$100,000	\$100,000					\$100,000				Reduced by \$250,000
<i>Total department 63</i>	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0		\$0
(71) - Recreation											
FV - Capital (requests from Recreation Society)	\$53,500	\$38,500				\$15,000	\$38,500				Recreation Board budget schedules.
LC - Capital (requests from Recreation Society)	\$220,000	\$143,000				\$77,000	\$143,000				Recreation Board budget schedules.
ZA - Capital (requests from Recreation Society)	\$43,500	\$17,280				\$26,220	\$17,280				Recreation Board budget schedules.
<i>Total department 71</i>	\$317,000	\$198,780	\$0	\$0	\$0	\$118,220	\$198,780	\$0			\$0
(72) - Parks & Playgrounds Department											
Machesis Lake - Horse camp - road (new)	\$25,000	\$25,000					\$25,000				Recommended by PW Committee.
Bridge campground - Survey & Improvements (new)	\$19,000	\$19,000					\$19,000				Recommended by PW Committee.
LC - Jubilee Park - fencing (new)	\$5,220	\$5,220					\$5,220				Recommended by PW Committee.
LC - Walking Trails (new)	\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
Hutch Lake - Marina improvements (new)	\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
Wadlin Lake - Grounds improvements (new)	\$20,000	\$20,000					\$20,000				Recommended by PW Committee.
Wadlin Lake - Marina - dock & improvements (new)	\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
FV - Walking Trails (new)	\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
<i>Total department 72</i>	\$101,220	\$101,220	\$0	\$0	\$0	\$0	\$101,220	\$0			\$0
TOTAL 2014 Capital Projects	\$3,124,729	\$1,062,659	\$27,000	\$1,424,250	\$0	\$610,820	\$1,062,659	\$0	\$0		\$0

Project Description	Cost Estimate	Net Cost after grant or other funding	Eligible for funding from:				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other (non-grant)	

Please note that each grant source is subject to an annual maximum.

(32) - Transportation Department

LC - Truck with fifth wheel	\$141,000		✓				
LC - 38' triaxle cut crossgate	\$49,000						
LC - 101 St & 100 Ave - Traffic lights	\$200,000		✓				
LC - 94th Ave - Widen and recap to hamlet boundary	\$1,256,346			✓			
LC - 94th Ave East - Chip seal east to Hwy 697	\$345,000			✓			
LC - South Access West - paving to Heritage Centre	\$1,809,274			✓			
LC - South - Shoulder pull and road rehabilitation	\$400,000		✓	✓			
LC - Utility right-of-way clearing	\$15,000						
LC - Spruce Road rebuild	\$350,000			✓			
LC - Bridge File 81336 - Culvert	\$255,000		✓	✓	✓		CF from 2013, requiring new \$ for construction. Requires application for GAP funding from AT.
LC - Bridge File 75117 - Culvert	\$325,000		✓	✓	✓		CF from 2013, requiring new \$ for construction. Requires application for GAP funding from AT.
FV - Powered sliding gate	\$8,500						
FV - Vibratory packer	\$54,500						
FV - Used gravel truck	\$80,000		✓				
FV - Child Lake/Boyer Lake road rebuilds	\$123,000				✓		ATA would fund 100% if their budget allows.
FV - River Road seal coat	\$345,000			✓			
FV - Hamlet asphalt pavement overlay	\$195,000			✓			44th, 45th, and 47th
FV - Gravel road reshape/shoulder pull	\$400,000		✓	✓			
FV - 45th Street repaving	\$155,000		✓	✓			
FV - 45th St - street lights	\$50,000		✓				
FV - Rocky Lane - Asphalt paving Phase I (4 km)	\$3,461,652			✓			
FV - Rocky Lane - Upgrades and reconstruction	\$400,000		✓	✓			
ZA - Access Road repair	\$25,000		✓				
ZA - Access Road	\$6,000,000			✓			
Road related drainage - existing roads	\$520,000						
<i>Total department 32</i>	\$16,963,272						

(33) - Airport Department

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

(41) - Water Treatment & Distribution Department

FV & LC - Rural flushing stations & splash pads (new)	\$18,000						
FV - Generator for water treatment plant (new)	\$120,000						
FV - 48th Ave - Waterline replacement	\$91,000						
FV - 50th St - Water & sewer extension	\$766,413	\$477,930		✓		✓	CF from 2013, requiring additional 2014 \$. 50% from local improvement taxes.
FV - Water and sewer line extension to MARA (new)	\$50,000						
LC - Generator for water treatment plant (new)	\$290,000			✓			
ZA - Generator for wells (new)	\$135,000						
ZA - Distribution pumphouse upgrades	\$21,493	\$12,842	✓		✓		CF from 2013. These are additional 2014 \$ required. AMWWP grant = \$8,651.
HL - Purchase water line north of High Level (new)	\$450,000						
Rural Regional Water, including hookups (new)	\$1,000,000			✓			
<i>Total department 41</i>	\$2,941,906						

(42) - Sewer Disposal Department

LC - Sanitary sewer main upgrades (Teachers' Loop)	\$425,000	\$297,500		✓			Local improvement taxes = \$127,500
LC - Lift station #5 site improvements (Jubilee Park)	\$27,605						
ZA - Lift station upgrade	\$235,000	\$58,750			✓		CF from 2013, requiring additional 2014 \$. AMWWP grant = \$176,250.
<i>Total department 42</i>	\$687,605						

Project Description	Cost Estimate	Net Cost after grant or other funding	Eligible for funding from:				NOTES
			FGTF Grant	MSI Grant	Other Grant	Other (non-grant)	
Please note that each grant source is subject to an annual maximum.							
(43) - Solid Waste Disposal							
2 X 40-yard bins	\$19,470						
<i>Total department 43</i>	\$19,470						
(61) - Planning & Development Department							
Trimble GeoExplorer 6000 XH	\$6,050	\$5,550				✓	CF from 2013, requiring additional 2014 \$. Salvage value of old unit = \$500.
<i>Total department 61</i>	\$6,050		\$0	\$0	\$0	\$0	
(71) - Recreation							
FV - Capital - year over year funding	\$30,000						
LC - Arena upgrades - Ice plant	\$120,000						
LC - Capital - year over year funding	\$40,000						
ZA - Capital - year over year funding	\$10,000						
Recreation Boards - General Replacement Reserve	\$250,000						
<i>Total department 71</i>	\$450,000						
(72) - Parks & Playgrounds Department							
Machesis Lake - Concrete toilets (new)	\$17,000						
Machesis Lake - Horse camp - improvements (new)	\$14,600						
Wadlin Lake - Shelter, upper level (new)	\$45,000						
Capital improvement/replacement plan (new)	\$250,000						
<i>Total department 72</i>	\$326,600						
TOTAL - Projects submitted for Council's consideration	\$21,788,903						

Water and Sewer Rate Review

Mackenzie County
Water and Sewer Rate Review - Comparison of Rates

2014 Budget

Component of County's Cost	Applies to:		Current rates	100% Recovery	90% Recovery	85% Recovery	80% Recovery	Applies to:	
	Metered Users	Card-lock						Metered Users	Card-lock
Fixed rate to cover costs of water distribution	✓		28.76	41.16	37.04	34.98	32.93	✓	
Fixed rate to collect sewage	✓		26%	35.02	31.52	29.77	28.02	✓	
Water treatment rate	✓	✓	3.20	3.53	3.18	3.00	2.82	✓	✓
Sewage treatment rate	✓		26%	0.81	0.73	0.69	0.65	✓	✓

Estimated monthly bill for metered user with 18m3 consumption:

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

Non-metered user rates:

	Current rates	100% Recovery	90% Recovery	85% Recovery	80% Recovery
Cardlock rate	\$3.20	\$4.34	\$3.91	\$3.69	\$3.48
Raw water rate	\$0.82	\$1.06	\$0.96	\$0.90	\$0.85

The first component used in the water rate calculation is consumption (in m³):

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

The following cost groups used for calculations and are based on the projected 2014 budget:

Cost	Water distribution system costs	Water treatment and production cost	Total 2014 budget
Fixed	\$538,285	\$451,303	\$989,588
Variable	\$244,282	\$590,690	\$834,972
Long term debt (interest + principal)	\$59,907	\$1,140,337	\$1,200,244
Total	\$842,473	\$2,182,330	\$3,024,804

(A)

(B)

The number of meters that are currently installed:

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

The water rate structure includes the following components:

Water Distribution Cost Recovery (WDCR) Rate

The WDCR rate is applicable to metered users, and the revenue will cover costs of maintaining the water distribution systems. The total amount to be recovered through this rate is equal to \$842,473 as shown in the cost groups table (A). The WDCR rate is calculated by dividing \$842,473 by 1,706 meters.

Fixed Cost Recovery (FCR) Rate

The FCR rate is applicable to all users (treated and raw water). The revenue collected will cover fixed costs associated with general operations of the water treatment plants and associated infrastructure. The total fixed cost is \$451,303 + \$1,140,337 = \$1,591,640 as shown in the cost groups table (B) (fixed cost plus long term debt). The FCR rate is calculated by dividing the sum of the fixed water treatment & production and long term debt costs by the total estimated consumption of 620,850 m³.

Variable Cost Recovery (VCR) Rate

The VCR rate is applicable to treated water users. The revenue collected will cover variable costs associated with water treatment plant and associated infrastructure costs that increase in proportion to the water consumption levels. The VCR rate is calculated by dividing the variable water treatment & production cost of \$ 590,690 by the treated water consumption of 620,850 m³.

Rate comparison

	WDCR (per user per month)	FCR per m ³	VCR per m ³	Combined rate (FCR + VCR), m ³
To what user group this rate is applicable?	Treated water metered users (not applicable to cardlock and raw water users)	All users (treated and raw)	Treated water users (not applicable to raw water users)	Treated water users
What is the break-even rate?	\$41.16	\$2.56	\$0.97	\$3.53
What is our current rate?	\$28.76	\$2.38	\$0.82	\$3.20
By what percent would the current rate have to be increased in order to reach the break-even point?	43%	8%	18%	10%
FORMULA: WDCR + ((FCR + VCR) x Monthly Consumption) = Monthly Water Bill				

Cardlock Users:

The amount of water that goes to waste from the raw water influent is as follows (2013 experience):

Location	Raw water waste
La Crete	4%
Fort Vermilion	6%
Zama	26%

How is the sewer cost charged out?

The monthly sewer charge is calculated as percentage of the monthly water bill. The current percentage is 26%.

What percentage of the sewer cost would have to be charged out in order to recover 100% while using the break-even water rate?	40%
What percentage of the sewer cost would have to be charged out in order to recover 83% while using the break-even water rate?	33%
What percentage of the sewer cost would have to be charged out in order to recover 75% while using the break-even recovery water rate?	30%
What percentage of the sewer cost would have to be charged out in order to recover 75% while using the 84% recovery water rate?	35%

Based on the current percentage of sewer cost charged out (26%), approximately 61% of sewer costs are recovered.

Example

A metered user with 18m³ consumption (an average residential monthly consumption):

	WATER	SEWER	TOTAL	
Water & sewer bill at current rate	\$86.36	\$22.45	\$108.81	
Break-even rate water & sewer bill	\$104.70	\$42.06	\$146.76	or 35% overall increase
Total projected water revenue at break-even rate			\$3,024,804	100%
Total projected water revenue at current rate			\$2,567,618	85%
Difference			\$457,185	

(2) Sewer Rate Review - Sewer rate calculated for recovery of budgeted costs

Water consumption (in m³):

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

Projected wastewater collection and treatment costs in 2014 budget:

Cost	Wastewater collection system costs	Wastewater treatment system costs	Total 2014 budget
Fixed	\$307,229	\$223,689	\$530,918
Variable	\$66,568	\$60,037	\$126,605
Long term debt (interest + principal)	\$343,080	\$214,673	\$557,753
Total	\$716,877	\$498,399	\$1,215,276

(A)

(B)

The number of meters that are currently installed:

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

The sewer rate structure includes the following components:

Wastewater Collection Cost Recovery (WCCR) Rate

The WCCR rate is applicable to metered users, and the revenue will cover costs of maintaining the wastewater collection systems. The total amount to be recovered through this rate is equal to \$716,877 as shown in the cost groups table (A). The WCCR rate is calculated by dividing \$716,877 by 1,706 meters.

Fixed Cost Recovery (FCR) Rate

The FCR rate is applicable to all users. The revenue collected will cover fixed costs associated with general operations of the wastewater treatment systems and associated infrastructure. The total fixed cost is \$223,689 + \$214,673 = \$438,362 as shown in the cost groups table (B) (fixed cost plus long term debt). The FCR rate is calculated by dividing the sum of the fixed wastewater treatment costs and long term debt costs by the total estimated consumption of 620,850 m³.

Variable Cost Recovery (VCR) Rate

The VCR rate is applicable to metered users. The revenue collected will cover variable costs associated with wastewater treatment systems and associated infrastructure costs that increase in treatment to the wastewater. The VCR rate is calculated by dividing the variable wastewater treatment costs of \$ 60,037 by the treated water consumption of 620,850 m³.

(2) Sewer Rate Review - Sewer rate calculated for recovery of budgeted costs

Rate comparison

	WCCR (per user per month)	FCR per m ³	VCR per m ³	Combined rate + VCR), (FCR m ³
To what user group this rate is applicable?	Treated water metered users (not applicable to cardlock and raw water users)	All users	Metered users	Treated water users
What is the break-even rate?	\$35.02	\$0.71	\$0.10	\$0.81
FORMULA: WDCR + ((FCR + VCR) x Monthly Consumption) = Monthly Water Bill				

Example

A metered user with 18m³ consumption (an average residential monthly consumption):

	WATER	SEWER	TOTAL	
Water & sewer bill at current rate	\$86.36	\$22.45	\$108.81	
Break-even rate water & sewer bill	\$104.70	\$49.68	\$154.38	or 44% overall increase
Total projected sewer revenue at break-even rate			\$1,221,390	101%
Total projected sewer revenue at current rate			<u>\$667,581</u>	55%
Difference			<u><u>\$553,809</u></u>	

Grants to Not-for-Profit Organizations

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

Summary of grants:	2014 Budget	2014 Request	2013 Budget	2012 Budget	2011	2010	2009	2008	2007	2006
Mackenzie County Library Board		226,756	226,026	186,756	186,756	183,094	163,477	155,692	149,704	145,295
Recreation Boards		1,607,911	893,421	1,152,876	860,898	723,376	721,188	602,570	544,500	640,732
FCSS		333,464	293,341	293,341	293,341	293,341	287,591	285,098	276,414	272,800
Grants to other organizations		485,095	0	372,500	383,000	334,500	267,855	324,454	195,507	145,715
	0	2,653,226	1,412,788	2,005,473	1,723,995	1,534,311	1,440,111	1,367,814	1,166,125	1,204,542

Specification of requests by location:

Location	Recreation Boards	FCSS	Mackenzie County Library Board	Other Grants	Total
3 Recreation Boards - Capital	776,196				776,196
Fort Vermilion	336,962	153,650		117,500	608,112
La Crete	376,901	172,789		170,095	719,785
Zama	117,852	7,025		8,000	132,877
High Level			15,500	28,000	43,500
Rocky Lane				28,000	28,000
Rainbow Lake				15,000	15,000
Library			211,256		211,256
Other (Regional)				115,000	115,000
Cemeteries				3,500	3,500
Total 2014 Requests	1,607,911	333,464	226,756	485,095	2,653,226

Please note that the draft 2014 operating budget includes \$1,825,925, which represents the 2013 approved budget for grants (excluding capital for Recreation Boards).

Specification of Council's approvals by location:

Location	Recreation Boards	FCSS	Mackenzie County Library Board	Other Grants	Total
3 Recreation Boards - Capital	0				0
Fort Vermilion	0	0		0	0
La Crete	0	0		0	0
Zama	0	0		0	0
High Level				0	0
Rocky Lane				0	0
Rainbow Lake				0	0
Library					0
Other (Regional)				0	0
Cemeteries				0	0
Total 2014 Approved	0	0	0	0	0

Mackenzie County
Library Boards

Budget 2014

Mackenzie Library Board

	2014 Request	change	2013 Budget	change	2012 Budget	change	2011 Budget	change	2010 Budget	change	2009 Budget	change	2008 Budget	change	2007 Budget	change	2006 Budget	change
Mackenzie Library Board	211,256	0.5%	210,216	0%	170,946	0%	170,946	2%	167,594	13%	147,977		140,192		134,204		130,295	
Town of High level Cost Sharing*	15,500		15,810		15,810		15,810		15,500		15,500		15,500		15,500		15,000	
Total	226,756	0.3%	226,026	0%	186,756	0%	186,756	2%	183,094	12%	163,477	5%	155,692	4%	149,704	3%	145,295	9%
Population	10,927		10,927		10,927		10,002		10,002		10,002		10,002		10,002		9,687	
\$ per capita	\$20.75		\$20.69		\$17.09		\$18.67		\$18.31		\$16.34		\$15.57		\$14.97		\$15.00	

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

		2014 Budget	2014 Requests	2013 Budget	2012 Actual	2011 Actual	2010 Actual	2009 Actual
FV Recreation Society	Capital - see specification		312,714	64,862	200,000	21,478	6,624	22,704
	Operating - Board & Facilities		233,635	149,638	142,512	142,512	139,036	141,796
	Total requested	0	546,349	214,500	342,512	163,990	145,660	164,500
	<i>Paid by County:</i>							
	Operating - utilities		92,025	92,025	81,350	60,986	64,290	77,892
	Operating - insurance		11,302	10,295	10,295	10,295	10,514	13,209
Total requested + paid by County		0	649,676	316,820	434,157	235,271	220,464	255,601

LC Recreation Society	Capital - see specification		439,982	86,000	88,500	100,538	56,742	44,966
	Operating - Board & Facilities		225,850	195,318	186,017	186,017	181,480	164,983
	Total requested	0	665,832	281,318	274,517	286,555	238,222	209,949
	<i>Paid by County:</i>							
	Operating - utilities		125,000	125,000	119,000	89,247	118,289	121,669
	Operating - insurance		26,051	23,851	23,851	23,851	22,168	38,839
Total requested + paid by County		0	816,883	430,169	417,368	399,653	378,679	370,457

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

Summary	2014 Budget	2014 Requests	2013 Budget	2012 Approved	2011 Actual	2010 Actual	2009 Actual
Total capital	0	776,196	181,862	307,500	172,000	63,366	68,819
Total operating	0	562,859	448,330	426,980	426,980	404,206	382,861
Total capital + operating	0	1,339,055	630,192	734,480	598,980	467,572	451,680
County-paid utilities & insurance	0	268,856	263,229	247,279	194,737	230,228	269,508
Grand total	0	1,607,911	893,421	981,759	793,717	697,800	721,188

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

Total 2014 Capital Requests from Recreation Societies

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

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

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

Mackenzie County
Grants to Other Non-Profit Organizations

2014 Budget

Organization	Operating or Capital	Current Service Provisions	2014 Request an increase due to	Funding will maintain the existing services provision?	2014 Budget	2014 Requests	2013 Budget	2012 Budget
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum	As per 2013 request. Increase in salaries & benefits.	Yes		30,000	25,000	25,000
FV Area Board of Trade	Operating	Economic development	Building repair & maintenance \$10,000. Project coordinator \$4000.	Yes		20,500	12,000	12,000
	Operating		100th Anniversary celebrations.	One-time event.		10,000	-	-
FV Royal Canadian Legion, Branch 243	Operating	Utilities				6,000	6,000	6,000
FV Senior Club	Operating	Services to Seniors		Yes		4,000	4,000	4,000
FV Walking Trail	Operating					10,000	10,000	10,000
FV Friends of the Old Bay House Society	Capital	Heritage preservation	To match CFEP grant application. Certain costs not eligible for CFEP. County pays frontage and property taxes.			30,000	-	-
FV Mackenzie Applied Research Association	Operating	Land lease and utility costs		Under review		0	50,000	-
FV Northeast Community Adult Learning Council	Operating	FV & Area Family Literacy Incentive	Facilitate modules to train young mothers and caregivers in getting babies & toddlers interested in books, stories, etc.			7,000	-	-
Fort Vermilion Recreation Society	Operating	FV 225th Anniversary Celebration		N/A		0	10,000	-
LC Area Chamber of Commerce	Operating	Operating Funds	2014 objectives include: membership retention & increase value; improve La Crete's economy; increase & promote educational & career opportunities; form & expand partnership (e.g., REDI).	Yes		28,000	23,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	Heritage preservation	Zero-turn mower, leaf & lawn vacuum, 3 point hitch, 2 filing cabinets & folders, bookshelf, dirt house, museum bone yard shelter roof.	Yes		30,000	10,000	10,000
	Operating	Heritage preservation	Museum Project Manager (wages), accounting review, events, yard and building maintenance.	Yes		50,000	35,000	35,000
	Operating	Utilities		Yes		30,000	30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events				0	5,000	5,000
LC Meals for Seniors	Operating	Provides a hot noon meal and social interaction for residents of the La Crete Altenheim	Altenheim kitchen operations.	Yes - ongoing operation		5,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services		Yes - ongoing operation		3,000	3,000	3,000
LC Walking Trails	Operating		2013 approval was reallocated to TCA budget for Jubilee Park walking trails.			10,000	0	10,000
LC Youth Activity Centre	Operating		Guest speaker engagement (Theo Fleury).			14,095	0	-
LC Polar Cats	Operating	Brush clearing (one-time grant)				0	15,000	-
Rainbow Lake Youth Centre Society	Capital		Bike/skate park.			15,000	-	-
HL Rural Community Hall	Operating	Community Hall		Yes		10,000	10,000	10,000
	Capital	Community events				0	15,000	15,000
High Level Golden Range Society	Operating	Seniors' Centre operating expenses	2014 operating budget = \$20,800.	Yes		18,000	5,000	-

Organization	Operating or Capital	Current Service Provisions	2014 Request an increase due to	Funding will maintain the existing services provision?	2014 Budget	2014 Requests	2013 Budget	2012 Budget
Rocky Lane Agricultural Society	Capital	Agricultural programs, cross country ski trails, ski rental facility, riding arena, community centre	Continue upgrading. Increasing volume of ski equipment. Purchase arena. Grooming attachment. Arena gates. Equine obstacle equipment.			14,000	14,000	12,000
	Operating			Yes - will maintain the ongoing operation		14,000	14,000	14,000
	Operating	Council committed \$50,000/year for three years (starting 2011) towards Rocky Acres Agricultural Program to be delivered by FVSD				0	50,000	50,000
	Operating	Maintenance of ski trails (one-time grant)				0	15,000	-
Mackenzie Regional Community Policing Society	Operating	Provide services to victims of crime or tragedy.	Increased operating costs: 2014 budget = \$150,000. Oversee, develop, implement and maintain quality of service.	Yes		40,000	-	-
ZA Chamber of Commerce	Operating	Economic Development; Communities in Bloom		Yes		8,000	8,000	8,000
REDI	Operating	Regional Economic Development				0	28000	28,000
Mackenzie Tourism (DMO)	Operating					0	15000	15,000
Alberta Beef Producers	Project		Animal health & welfare subcommittee requests funding for Bison survey flying SRD, to be held in reserve for 5 years.			35,000	-	-
High School Bursaries		Bursary program				25,000	25,000	25,000
Cemeteries	Operating	Cemeteries maintenance				3,500	3,500	3,500
Miscellaneous		Small requests during a year				15,000	15,000	15,000
					-	485,095	459,500	372,500
Total per Grants to Other Organizations Policy					-	441,595	388,000	301,000

Mackenzie County
Cemeteries

2014 Budget

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

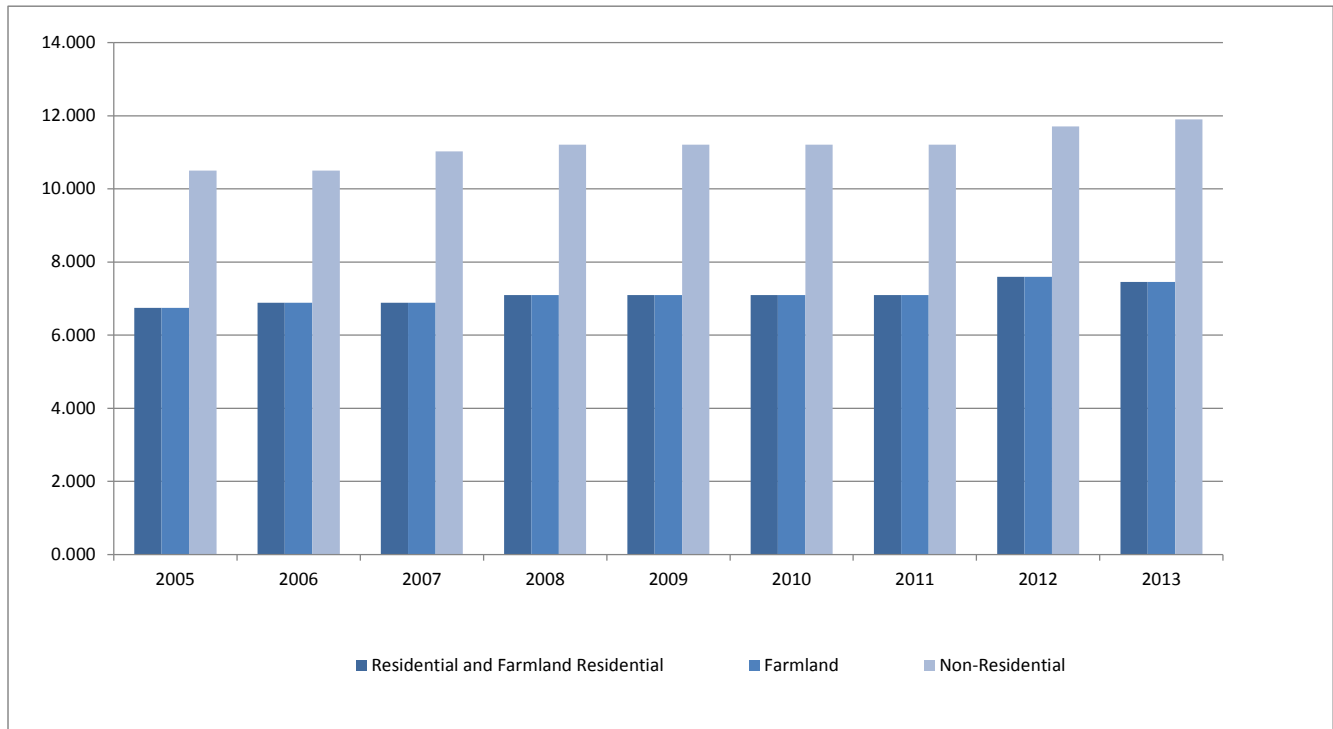
Assessment History And Estimated Tax Revenues

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%

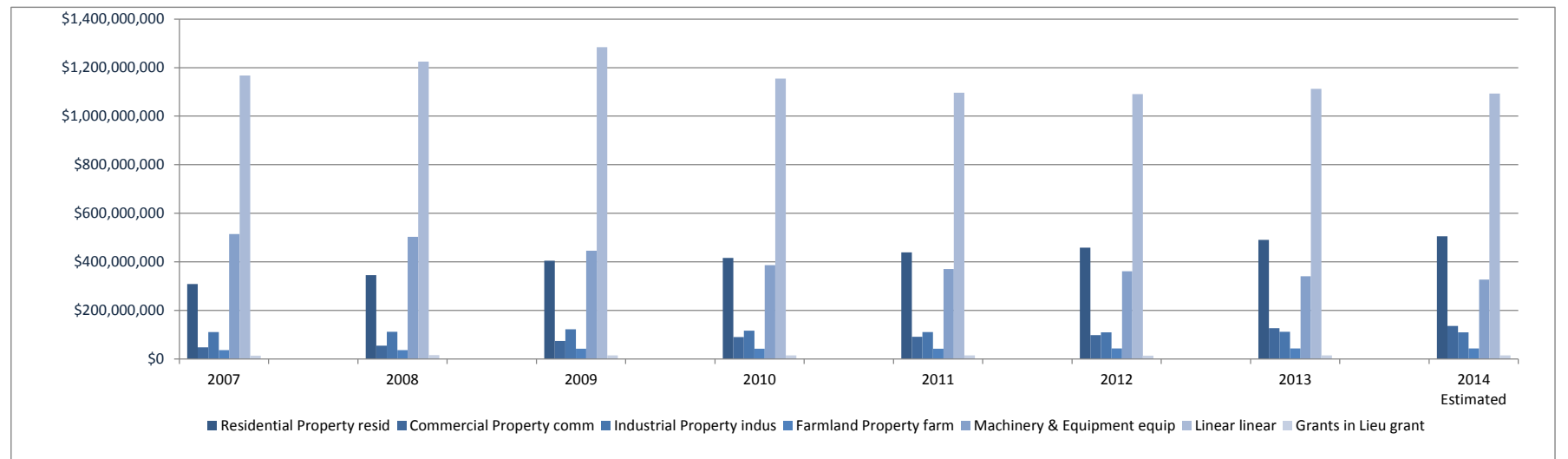
2010

	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	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	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	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	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	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	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	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	
Total Taxable Assessment	2,196,380,260	4%	2,290,751,910	4%	2,385,549,950	-7%	2,220,593,760	-3%	2,161,732,870	1%	2,174,132,320	3%	2,237,369,410	-1%	2,226,126,410	
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	
Total Assessment	2,336,553,080	4%	2,425,174,380	5%	2,535,325,640	-6%	2,374,058,490	-2%	2,323,635,800	0%	2,331,352,360	3%	2,395,996,420	0%	2,384,753,420	



	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	434,431 (1)
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
Total Taxable Assessment	\$2,237,369,410	-0.50%	\$2,226,126,410	\$24,142,242
Tax exempt assessment	158,627,010	0.00%	158,627,010	0
Total Assessment	\$2,395,996,420	-0.47%	\$2,384,753,420	\$24,142,242

2013 Municipal Tax Revenue	<u>24,242,387</u>
Decrease	<u><u>-\$100,144</u></u>

Notes:

(1) Includes \$119,997 from estimated effect of \$75 minimum farmland property tax.

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

