2014 BUDGET OPERATING & CAPITAL

Approved April 4, 2014



Mackenzie County

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Operating Budget

Operating Budget Overview

Mackenzie County Council approved the 2014 budget while maintaining the current mil rates for residential and non-residential properties. A slight increase is expected for the farm land.

The 2014 operating revenue is projected to increase by 3%. This increase is due to an increase in the taxable assessment by 9% and an increase in sales of goods and services revenues. Effective March 1, 2014, Mackenzie County Council implemented an increase in utilities rates as part of the commitment made to bring the municipal utilities to self-recovery (minimize subsidy by the general municipal property tax). In 2013, the Alberta provincial government eliminated the municipal bridges funding, which has led to a decrease in funds for operating and capital repairs of bridges. The Municipal Sustainability Operating grant was also reduced from \$216,000 to \$122,179.

The 2014 operating expenses are projected to increase by 14%. This increase is due to the increase in wages and salaries, re-graveling costs and cost of gravel, as well as the overall increase in materials, fuel, utilities, etc. A large percentage of the cost increase is attributable to an increase in asset depreciation expense – by \$864,484. As well, Mackenzie County borrowed funds in 2013 to fund some projects, leading to an increase in long-term debt interest payment by \$264,168. Due to the replacement of three graders, NBV of \$772,891 is also included in the 2014 operating cost (the trade-in of \$548,000 is expected and recorded as proceeds from asset sales under the "Other Revenues" section).

The 2014 operating expenses include \$1.8M in grants to non-profit organizations (recreation boards, FCSS, Mackenzie County Library Board, other local non-profit groups).

Mackenzie County will continue providing bursaries to encourage higher education for its residents. The 2014 budget includes \$25,000 towards these bursaries.

Agriculture is an important industry in Mackenzie County. Mackenzie County will continue supporting agricultural research by providing financial support to the Mackenzie Applied Research Association. Effective March 1, 2014, Mackenzie County entered into a 25 year lease agreement with the Mackenzie Applied Research Association for the former Federal Agricultural Research Station. Mackenzie County will also continue providing financial support to the

veterinarian clinic in Fort Vermilion. This is a valuable service to our agricultural producers.

Some noticeable projects on the operating side include the introduction of the rural addressing signs, improvements and acquisition of new communication systems for our fire departments, Regional Housing Needs Study (Tri-Council), Long-Term Potable Water Supply Study. Infrastructure Master Plans for the hamlets and the Master Drainage Plan that commenced in 2013 will be completed in 2014.

Regional Collaboration (cost and revenue sharing)

As with many rural Alberta municipalities, Mackenzie County provides financial support to its neighbors – the Town of High Level and the Town of Rainbow Lake. The 2014 budget includes \$1,019,023 for the Town of High Level and \$792,787 for the Town of Rainbow Lake.

In 2014, Mackenzie County will be contributing funds to the Town of High Level projects as follows:

Project	Mackenzie County Contribution	Total Estimated Project Cost
Centennial Park	\$160,000	\$800,000
Hazmat Truck	\$130,000	\$325,000
Fire Hall Ventilation System	\$40,000	\$80,000
Phase 5 Fire Trainer	\$85,000	\$252,000
Airport Runway Rehabilitation	\$75,000	\$250,000
Total	\$490,000	\$1,707,000

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

OPERATIONAL REVENUES Property fraxes 29,597,060 30,86,554 31,120,528 31,129,352 33,174,123 2,044,771 6,657 School requisitions 6,295,112 6,157,354 6,222,62 83,959 (308,303) 78,68 Net properly foxes 22,494,860 23,437,475 24,506,114 24,514,938 26,764,053 22,499,115 User fees and sales of goods 2,327,164 3,439,363 3,322,394 3,322,472 4,212,096 409,624 172,65 Government transfers 1,265,307 3,424,403 1,821,615 1,223,477 1,43,305 210,426 172,57 Development tervies 115,552 140,171 240,452 115,000 14,000 25,000 21,78 Development tervies 10,437 61,326 - <		2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Variance	% Variance
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Administration 2,992,174 3,379,386 3,325,795 3,415,061 3,753,783 338,722 9,9% Grants to other governments 1,588,790 1,371,120 1,786,210 1,785,786 1,811,810 46,024 2,8% Protective services 960,786 2,729,063 1,264,879 1,566,071 1,652,894 86,823 5,5% Transportation 12,881,821 13,81,067 12,441,082 12,686,567 4,672,562 4,039,995 31.8% Water, sewer, solid waste disposal 3,93,057 4,211,295 4,557,490 4,754,579 4,947,848 193,269 4,18 Public health and welfare (FCSS) 622,969 728,839 611,618 693,566 1,432,329 46,963 3,4% Recreation and culture 1,470,713 1,618,859 1,742,047 1,980,849 2,293,448 312,559 158% Non-TCA projects 341,735 204,592 592,124 1,142,809 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,30<	OPERATIONAL EXPENSES							
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Transportation 12,881,821 13,181,067 12,941,082 12,686,567 16,726,562 4,039,995 31.8% Water, sewer, solid waste disposal 3,933,057 4,211,295 4,557,490 4,754,579 4,947,848 193,269 4,18 Public health and welfare (FCSS) 622,969 728,839 611,618 693,241 690,341 (2,900) -0.4% Agriculture and Veterinary 1,032,041 945,293 1,132,801 1,385,366 1,432,329 46,963 3,4% Recreation and culture 1,470,713 1,618,859 1,762,047 1,980,849 2,293,448 312,599 15.8% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Todal operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES - - - - - - - Government transfers for capital	Grants to other governments	1,598,790	1,371,120	1,786,210	1,765,786	1,811,810	46,024	2.6%
Water, sewer, solid waste disposal 3,933,057 4,211,295 4,557,490 4,754,579 4,947,848 193,269 4,1% Public health and welfare (FCSS) 622,969 728,839 611,618 693,241 690,341 (2,900) -0.4% Planning, development 532,589 785,546 943,560 1,030,661 1,112,088 81,427 7.9% Agriculture and Veterinary 1,032,041 945,293 1,132,801 1,385,366 1,432,329 46,963 3.4% Recreation and culture 1,470,713 1,618,859 1,762,047 1,980,849 2,293,448 312,599 15.8% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) Convert to nocapital 2,193,446 5,103,229 4,554,951	Protective services	960,786	2,729,063	1,264,879	1,566,071	1,652,894	86,823	5.5%
Public health and welfare (FCSS) 622,969 728,839 611,618 693,241 690,341 (2,900) -0.4% Planning, development 532,589 785,546 943,560 1,030,661 1,112,088 81,427 7.9% Agriculture and Veterinary 1,032,041 945,293 1,132,801 1,385,366 1,432,329 46,663 3.4% Recreation and culture 1,470,713 1,618,859 1,762,047 1,980,849 2,293,448 312,599 15.8% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES Government transfers for capital 1,498,632 156,682 207,455 705,103 654,970 (50,133) (50,133) Proceeds from sale of TCA assets 1,498,632	Transportation	12,881,821		12,941,082	12,686,567	16,726,562	4,039,995	31.8%
Planning, development 532,589 785,546 943,560 1,030,661 1,112,088 81,427 7.9% Agriculture and Veterinary 1,032,041 945,293 1,132,801 1,385,366 1,432,329 46,963 3.4% Recrection and culture 1,470,713 1,618,859 1.762,047 1,980,849 2,293,448 312,599 15.8% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES 5 5 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 1,498,632 156,682 207,455 750,103 <	-							4.1%
Agriculture and Veterinary Recreation and culture1,032,041945,2931,132,8011,385,3661,432,32946,9633.4%Recreation and culture1,470,7131,618,8591,762,0471,980,8492,293,448312,59915.8%Non-TCA projects341,735204,592592,1241,142,6901,547,977405,287TBDTotal operating expenses27,036,25629,749,12429,535,33031,156,02136,740,0615,584,04018%Excess (deficiency) before other439,9472,613,1432,054,769(710,779)(2,971,396)(2,260,617)CAPITAL REVENUES55,103,2294,954,98114,549,11216,044,5831,495,4711,495,471Other revenue for capital2,193,4465,103,2294,954,98114,549,11216,044,5831,495,4711,495,471Other revenue for capital1,498,632156,682207,455705,103654,970(50,133)(50,133)Proceeds from sale of TCA assets1,003,616663,2341,5231,500556,000554,500554,500EXCESS (DEFICIENCY) - PSAB Model5,135,6418,336,9557,471,1246,834,9768,034,7801,199,8041,76%Remove non-cash transactions6,540,0318,336,9557,471,1246,834,9768,034,7801,199,80417,6%Remove revenue for capital projects(4,695,694)(5,923,145)(5,163,959)(15,255,715)(17,255,553)(1,999,838)13,1%Long term debt principal2,03	Public health and welfare (FCSS)	622,969	728,839	611,618	693,241	690,341	(2,900)	-0.4%
Recreation and culture 1,470,713 1,618,859 1,762,047 1,980,849 2,293,448 312,599 15.8% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES Government transfers for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 1,498,632 156,682 207,455 705,103 654,970 (50,133) (50,133) Proceeds from sale of TCA assets 1,003,616 663,234 1,523 1,500 556,000 554,500 554,500 EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,335,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) (265,562) Convert	Planning, development	532,589	785,546	943,560	1,030,661	1,112,088	81,427	7.9%
Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 TBD Total operating expenses 27,036,256 29,749,124 29,535,330 31,156,021 36,740,061 5,584,040 18% Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES 5000 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 2,193,446 5,103,229 4,954,981 1,523 17,255,553 (15,260,497) 1,999,838 EXCESS (DEFICIENCY) - PSAB Model 5,135,641	Agriculture and Veterinary	1,032,041	945,293	1,132,801	1,385,366	1,432,329	46,963	3.4%
Total operating expenses27,036,25629,749,12429,535,33031,156,02136,740,0615,584,04018%Excess (deficiency) before other439,9472,613,1432,054,769(710,779)(2,971,396)(2,260,617)CAPITAL REVENUESSovernment transfers for capital2,193,4465,103,2294,954,98114,549,11216,044,5831,495,4711,495,471Other revenue for capital2,193,4465,103,2294,954,98114,549,11216,044,5831,495,4711,495,471Other revenue for capital0,03,616663,2341,5231,500556,000554,500554,500Proceeds from sale of TCA assets5,135,6418,353,8457,218,72814,549,71814,284,156(265,562)(265,562)EXCESS (DEFICIENCY) - PSAB Model5,135,6418,336,9557,471,1246,834,9768,034,7801,199,80417.6%Remove non-cash transactions6,540,0318,336,9557,471,1246,834,9768,034,7801,199,80417.6%Remove revenue for capital projects(4,695,694)(5,923,145)(5,163,959)(15,255,715)(17,255,553)(1,999,838)13.1%Long term debt principal Short term debt (gravel)2,032,2342,275,0591,826,5721,928,5072,280,615(1,396,857)-33.3%Transfers to/from reserves or for capit4,897,7438,442,5967,699,3214,200,4722,803,615(1,396,857)-33.3%								15.8%
Excess (deficiency) before other 439,947 2,613,143 2,054,769 (710,779) (2,971,396) (2,260,617) CAPITAL REVENUES Government transfers for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 1,498,632 156,682 207,455 705,103 654,970 (50,133) (50,133) Proceeds from sale of TCA assets 1,003,616 663,234 1,523 1,500 556,000 554,500 554,500 EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,353,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) Convert to local government model Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,	Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	TBD
CAPITAL REVENUES Government transfers for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 1,498,632 156,682 207,455 705,103 654,970 (50,133) (50,133) Proceeds from sale of TCA assets 1,003,616 663,234 1,523 1,500 556,000 554,500 554,500 EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,353,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) Convert to local government model 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13,1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263	Total operating expenses	27,036,256	29,749,124	29,535,330	31,156,021	36,740,061	5,584,040	18%
Government transfers for capital 2,193,446 5,103,229 4,954,981 14,549,112 16,044,583 1,495,471 1,495,471 Other revenue for capital 1,498,632 156,682 207,455 705,103 654,970 (50,133) (50,133) Proceeds from sale of TCA assets 1,003,616 663,234 1,523 1,500 556,000 554,500 554,500 4,695,694 5,923,145 5,163,959 15,255,715 17,255,553 (15,260,497) 1,999,838 EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,353,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) Convert to local government model 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17,6% Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17,6% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17,2% Short term debt (gravel) - <	Excess (deficiency) before other	439,947	2,613,143	2,054,769	(710,779)	(2,971,396)	(2,260,617)	
Other revenue for capital Proceeds from sale of TCA assets 1,498,632 1,003,616 156,682 663,234 207,455 1,523 705,103 1,500 654,970 556,000 (50,133) 554,500 (50,133) 554,500 4,695,694 5,923,145 5,163,959 15,255,715 17,255,553 (15,260,497) 1,999,838 EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,353,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) Convert to local government model s s,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - - - - - - Transfers to/from reserves or for capite 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%	CAPITAL REVENUES							
Other revenue for capital1,498,632156,682207,455705,103654,970(50,133)(50,133)Proceeds from sale of TCA assets1,003,616663,2341,5231,500556,000554,500554,5004,695,6945,923,1455,163,95915,255,71517,255,553(15,260,497)1,999,838EXCESS (DEFICIENCY) - PSAB Model5,135,6418,353,8457,218,72814,549,71814,284,156(265,562)(265,562)Convert to local government model5,923,1455,163,959(15,255,715)(17,255,553)(1,199,80417,6%Remove non-cash transactions6,540,0318,336,9557,471,1246,834,9768,034,7801,199,80417,6%Remove revenue for capital projects(4,695,694)(5,923,145)(5,163,959)(15,255,715)(17,255,553)(1,999,838)13.1%Long term debt principal2,032,2342,275,0591,826,5721,928,5072,259,770331,26317.2%Short term debt (gravel)Transfers to/from reserves or for capite4,897,7438,442,5967,699,3214,200,4722,803,615(1,396,857)-33.3%	Government transfers for capital	2,193,446	5,103,229	4,954,981	14,549,112	16,044,583	1,495,471	1,495,471
4,695,6945,923,1455,163,95915,255,71517,255,553(15,260,497)1,999,838EXCESS (DEFICIENCY) - PSAB Model5,135,6418,353,8457,218,72814,549,71814,284,156(265,562)(265,562)Convert to local government modelRemove non-cash transactions6,540,0318,336,9557,471,1246,834,9768,034,7801,199,80417.6%Remove revenue for capital projects(4,695,694)(5,923,145)(5,163,959)(15,255,715)(17,255,553)(1,999,838)13.1%Long term debt principal2,032,2342,275,0591,826,5721,928,5072,259,770331,26317.2%Short term debt (gravel)4,897,7438,442,5967,699,3214,200,4722,803,615(1,396,857)-33.3%	Other revenue for capital	1,498,632	156,682	207,455	705,103	654,970	(50,133)	(50,133)
EXCESS (DEFICIENCY) - PSAB Model 5,135,641 8,353,845 7,218,728 14,549,718 14,284,156 (265,562) (265,562) Convert to local government model Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - Transfers to/from reserves or for capit 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%	Proceeds from sale of TCA assets	1,003,616	663,234	1,523	1,500	556,000	554,500	554,500
Convert to local government model Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - - - - - -	-	4,695,694	5,923,145	5,163,959	15,255,715	17,255,553	(15,260,497)	1,999,838
Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - Transfers to/from reserves or for capite 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%	EXCESS (DEFICIENCY) - PSAB Model	5,135,641	8,353,845	7,218,728	14,549,718	14,284,156	(265,562)	(265,562)
Remove non-cash transactions 6,540,031 8,336,955 7,471,124 6,834,976 8,034,780 1,199,804 17.6% Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - Transfers to/from reserves or for capite 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%	Convert to local aovernment model							
Remove revenue for capital projects (4,695,694) (5,923,145) (5,163,959) (15,255,715) (17,255,553) (1,999,838) 13.1% Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) - - - - - Transfers to/from reserves or for capitc 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%	-	6.540.031	8.336.955	7,471,124	6.834.976	8.034.780	1,199,804	17.6%
Long term debt principal 2,032,234 2,275,059 1,826,572 1,928,507 2,259,770 331,263 17.2% Short term debt (gravel) -								
Short term debt (gravel) - Transfers to/from reserves or for capite 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%					• •		• • •	
Transfers to/from reserves or for capite 4,897,743 8,442,596 7,699,321 4,200,472 2,803,615 (1,396,857) -33.3%				, - · -		-	· · ·	, -
EXCESS (DEFICIENCY) - LG Model 50,000 50,000 (1) (1)		4,897,743	8,442,596	7,699,321	4,200,472	2,803,615	(1,396,857)	-33.3%
	EXCESS (DEFICIENCY) - LG Model	50,000	50,000	-	-	(1)	(1)	

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

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
OPERATIONAL REVENUES							
Property taxes	29,509,060	30,086,554	31,120,528	31,129,352	33,174,123	2,044,771	7%
School requisitions	6,295,112	6,157,364	6,222,152	6,222,152	6,306,111	83,959	1%
Lodge requisitions	719,088	291,715	392,262	392,262	83,959	(308,303)	-79%
Net property taxes	22,494,860	23,637,475	24,506,114	24,514,938	26,784,053	2,269,115	9%
User fees and sales of goods	2,327,164	3,439,363	3,232,396	3,522,472	4,212,096	689,624	20%
Government transfers	1,296,307	3,424,403	1,821,615	1,223,479	1,433,905	210,426	17%
Investment income (operating)	422,701	454,041	377,428	326,000	326,000		0%
Penalties and costs on taxes	115,552	140,171	240,452	115,000	140,000	25,000	22%
Licenses, permits and fines	354,142	428,969	404,159	328,600	343,000	14,400	4%
Rentals	74,858	77,847	107,152	80,128	77,591	(2,537)	-3%
Insurance proceeds	8,729	673	16,236			-	
Development levies	10,437	61,302	156,593			-	
Muncipal reserve revenue	24,601	44,578	110,066		50,000	50,000	
Sale of non-TCA equipment	1,500	3,454			800	800	
Other	345,352	649,993	617,888	334,625	401,220	66,595	20%
Total operating revenues	27,476,202	32,362,266	31,590,098	30,445,241	33,768,665	3,323,423	11%
OPERATIONAL EXPENSES		· · · ·		· · · · ·	· · ·	· · · ·	
Legislative	669,581	594,063	617,724	735,150	770,981	35,831	5%
Administration	2,896,550	3,123,507	3,029,112	3,133,715	3,458,533	324,818	10%
Grants to other governments	1,598,790	1,371,120	1,786,210	1,765,786	1,811,810	46,024	3%
Protective services	838,851	2,601,963	1,111,544	1,420,661	1,491,143	70,482	5%
Transportation	8,473,234	8,666,414	8,160,836	7,873,451	11,060,729	3,187,278	40%
Water, sewer, solid waste disposal	2,449,703	2,706,823	2,980,034	3,099,866	3,372,075	272,209	40% 9%
Public health and welfare (FCSS)	622,969	728,839	611,618	752,841	690,341	(62,500)	-8%
Planning & development	435,049	782,444	940,457	1,024,634	1,108,984	84,350	-0%
Agriculture and Veterinary	1,032,041	847,740	1,014,913	1,024,034	1,322,795	46,591	4%
Recreation and culture	1,032,041	1,351,883	1,477,516	1,278,204	1,863,294	309,185	4 <i>/</i> ° 20%
Total operating expenses	20,293,347	22,774,796	21,729,965	22,636,417	26,950,685	4,314,268	19%
Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	35%
Excess (deficiency) before other	6,841,121	9,382,878	9,268,010	6,666,135	5,270,003	(1,396,132)	-21%
CAPITAL REVENUES							
Government transfers for capital	2,193,446	5,103,229	4,954,981	14,549,112	16,044,583	1,495,471	10%
Other revenue for capital	1,498,632	156,682	207,455	705,103	654,970	(50,133)	-7%
Proceeds from sale of TCA assets	1,003,616	663,235	1,523	1,500	556,000	554,500	36967%
	4,695,694	5,923,146	5,163,959	15,255,715	17,255,553	1,999,838	0070770
EXCESS (DEFICIENCY) - PSAB Model*	11,536,815	15,306,024	14,431,969	21,921,850	22,525,555	603,705	
Convert to local government model**							
Remove non-cash transactions	138,857	1,567,218	257,883	(537,156)	(206,618)	330,538	-62%
Remove revenue for capital projects	(4,695,694)				(17,255,553)	(1,999,838)	-02%
Long term debt principal	,	, ,	(5,163,959)	. ,	. ,	,	
Short term borrowing (gravel) Transfers to/from reserves or to fund	2,032,234	2,275,059	1,826,572	1,928,507	2,259,770	331,263	17%
capital projects	4,897,743	8,625,039	7,699,321	4,200,472	2,803,615	(1,396,857)	-33%
EXCESS (DEFICIENCY) - LG Model	50,000	50,000	0	-	0	0	
*Public Sector Accounting Board		,			-		

*Public Sector Accounting Board

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

	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
OPERATING REVENUES							
100-Taxation	29,249,181	29,859,344	30,860,986	30,880,043	32,915,265	2,035,222	7%
124-Frontage	247,129	255,668	248,706	272,552	267,599	(4,953)	-2%
747-School requisition	6,295,112	6,157,364	6,222,152	6,222,152	6,306,111	83,959	1%
750-Lodge requisition	719,088	291,715	392,262	392,262	83,959	(308,303)	-79%
Net property taxes	22,482,110	23,665,933	24,495,278	24,538,181	26,792,794	2,254,613	9%
420-Sales of goods and services	303,843	641,482	372,681	322,405	547,635	225,230	70%
421-Sale of water - metered	1,522,444	2,097,610	2,158,058	2,397,080	2,093,681	(303,399)	-13%
422-Sale of water - bulk	500,878	700,271	701,657	802,987	1,570,781	767,794	96%
424-Sale of land 510-Penalties on taxes	13,922 115,552	63,764 140,171	46,859 240,452	- 115,000	- 140,000	- 25,000	22%
511-Penalties of AR and utilities	35,870	41,251	41,766	35,000	40,000	5,000	14%
520-Licenses and permits	11,704	19,911	22,484	15,600	33,000	17,400	112%
521-Offsite levy	10,437	61,302	156,593	-	-	-	
522-Municipal reserve revenue	24,601	44,578	110,066	-	50,000	50,000	
526-Safety code permits	263,848	330,815	308,789	250,000	250,000	-	0%
525-Subdivision fees	37,586	48,899	44,674	25,000	25,000	-	0%
530-Fines	29,836	16,270	15,221	28,000	20,000	(8,000)	-29%
531-Safety code fees	11,168	13,074	12,993	10,000	10,000	-	0%
550-Interest revenue	422,701	430,269	402,125	326,000	326,000	-	0%
551-Market value changes	-	23,771	(24,699)		-	-	207
560-Rental and lease revenue	74,858 8,729	77,847 673	107,152	80,128	77,591	(2,537)	-3%
570-Insurance proceeds 592-Well drilling revenue	22,903	250,945	16,236 147,804	- 25,000	- 75,000	- 50,000	200%
597-Other revenue	182,468	184,802	283,570	206,875	212,875	6,000	3%
598-Community aggregate levy	90,189	109,231	97,889	67,750	50,000	(17,750)	-26%
630-Sale of non-TCA equipment	1,500	3,454	-	-	800	800	/ -
790-Tradeshow Revenues	-	-	-	-	28,345		
830-Federal grants	-	1,874	-	-	-	-	
940 Provincial grants	1 00 / 007		1 001 /15	1 0 0 0 1 7 0	1 400 005	010 10 1	1 7 7
840-Provincial grants	1,296,307	3,240,086	1,821,615	1,223,479	1,433,905	210,426	17%
990-Over/under tax collections	1,296,307 12,750	3,240,086 (28,460)	1,821,615	1,223,479 (23,243)	1,433,905 (8,741)	14,502	17% -62%
-							
990-Over/under tax collections TOTAL REVENUE	12,750	(28,460)	10,836	(23,243)	(8,741)	14,502	-62%
990-Over/under tax collections	12,750	(28,460)	10,836	(23,243)	(8,741)	14,502	-62%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES	12,750 27,476,202	(28,460) 32,179,823	10,836 31,590,099	(23,243) 30,445,242	(8,741) 33,768,665	14,502 3,295,078	-62% 11%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions	12,750 27,476,202 4,436,777 803,760 46,075	(28,460) 32,179,823 5,140,205 880,574 42,059	10,836 31,590,099 5,645,161	(23,243) 30,445,242 6,323,484 1,249,650 61,391	(8,741) 33,768,665 6,737,023 1,404,288 47,345	14,502 3,295,078 413,539	-62% 11% 7% 12% -23%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting	12,750 27,476,202 4,436,777 803,760 46,075 17,653	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716	10,836 31,590,099 5,645,161 1,017,599 63,138	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000	14,502 3,295,078 413,539 154,638	-62% 11% 7% 12% -23% 0%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000	14,502 3,295,078 413,539 154,638 (14,046) -	-62% 11% 7% 12% -23% 0% 0%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550	-62% 11% 7% 12% -23% 0% 0% 6%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630	14,502 3,295,078 413,539 154,638 (14,046) - - - - - - - - - - - - - - - - - - -	-62% 11% 7% 12% -23% 0% 0% 6% 12%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500	14,502 3,295,078 413,539 154,638 (14,046) - - - 33,550 40,530 5,000	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500	14,502 3,295,078 413,539 154,638 (14,046) - - - 33,550 40,530 5,000	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500	14,502 3,295,078 413,539 154,638 (14,046) - - - - - - - - - - - - -	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40% 32%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000)	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40% 32% -11%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% 40% 32% -11% 8%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500 112,906	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% 40% 32% -11% 8% 8%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 236-Enhanced policing fee	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500 112,906 (63,500)	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% 40% 32% -11% 8% 8% -18%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 239-Training and education	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846 50,008	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840 42,147	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812 53,303	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500 175,405	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000 207,456	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500 112,906 (63,500) 32,051	-62% 11% 7% 12% -23% 0% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40% 32% -11% 8% 8% 8% 8%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 236-Enhanced policing fee 239-Training and education 242-Computer programming	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846 50,008 41,992	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840 42,147 52,746	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812 53,303 47,267	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500 175,405 61,119	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000 207,456 89,828	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500 112,906 (63,500) 32,051 28,709	-62% 11% 7% 12% -23% 0% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40% 32% -11% 8% 8% -18% 18% 47%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 239-Training and education	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846 50,008 41,992 174,036	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840 42,147	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812 53,303	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500 175,405	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000 207,456	14,502 3,295,078 413,539 154,638 (14,046) - - 33,550 40,530 5,000 2,800 10,720 9,050 (17,510) (13,440) 3,290 18,500 (10,000) 7,500 112,906 (63,500) 32,051	-62% 11% 7% 12% -23% 0% 0% 0% 6% 12% 7% 2% 9% 27% -11% -19% 40% 32% -11% 8% 8% 8% 8%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 236-Enhanced policing fee 239-Training and education 242-Computer programming 251-Repair & maintenance - bridge	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846 50,008 41,992 174,036 151,369	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840 42,147 52,746 59,312	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812 53,303 47,267 35,702	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500 175,405 61,119 181,100	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000 207,456 89,828 406,500	14,502 3,295,078 413,539 154,638 (14,046) - - - - - - - - - - - - -	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% 40% 32% -11% 8% 8% -11% 8% 8% 18% 47% 124%
990-Over/under tax collections TOTAL REVENUE OPERATING EXPENSES 110-Wages and salaries 132-Benefits 136-WCB contributions 142-Recruiting 150-Isolation cost 151-Honoraria 211-Travel and subsistence 212-Promotional expense 214-Memberships & conference fee 215-Freight 216-Postage 217-Telephone 221-Advertising 223-Subscriptions and publications 231-Audit fee 232-Legal fee 233-Engineering consulting 235-Professional fee 236-Enhanced policing fee 239-Training and education 242-Computer programming 251-Repair & maintenance - bridge 252-Repair & maintenance - bridge	12,750 27,476,202 4,436,777 803,760 46,075 17,653 57,009 548,907 292,020 15,163 94,517 94,534 22,130 165,370 61,461 3,932 54,690 124,423 88,981 1,317,904 282,846 50,008 41,992 174,036 151,369 244,211	(28,460) 32,179,823 5,140,205 880,574 42,059 18,716 35,642 473,231 412,881 34,222 111,370 97,306 29,193 136,459 61,978 4,777 68,965 74,488 153,245 2,660,001 237,840 42,147 52,746 59,312 181,060	10,836 31,590,099 5,645,161 1,017,599 63,138 - 43,798 515,230 317,291 102,704 78,290 111,899 44,113 140,050 40,296 6,227 64,125 75,108 99,267 1,420,980 257,812 53,303 47,267 35,702 134,594	(23,243) 30,445,242 6,323,484 1,249,650 61,391 20,000 66,000 532,500 335,100 72,500 125,480 113,260 33,450 160,709 71,940 8,222 57,500 95,000 91,000 1,364,204 347,500 175,405 61,119 181,100 172,716	(8,741) 33,768,665 6,737,023 1,404,288 47,345 20,000 66,000 566,050 375,630 77,500 128,280 123,980 42,500 143,199 58,500 11,512 76,000 85,000 98,500 1,477,110 284,000 207,456 89,828 406,500 174,050	14,502 3,295,078 413,539 154,638 (14,046) - - - - - - - - - - - - -	-62% 11% 7% 12% -23% 0% 0% 6% 12% 7% 2% 9% 27% -11% 40% 32% -11% 8% 8% -18% 18% 47% 124% 1%

241-be bidge construction 83.365 7.6.492 14.0.654 120.000 120.0		2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Budget	\$ Budget Change	% Budget Change
241-lec bridge construction 83.365 7.6.492 144.054 120.000 120.000 - 07 263-Rentol - whicle and equipmen 86.143 69.940 55.572 64.228 61.556 12.6.721 447 263-Rentol - whicle and equipmen 86.044 73.785 73.016 66.706 107.342 38.854 567 271-locense and permits 8.753 10.704 10.1171 12.829 20.100 7.577 272-locmage cloims 1.332 990 817 5.000 5.000 7.000 15.000 15.000 15.000 13.000 28.200 02/110 12.000 12.000 12.000 12.000 12.000 39.830 04.820 10.00 39.830 14.321 28.200 26.21.000 26.21.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.000 12.0000 12.000 12.0000 <td>259-Repair & maintenance - structu</td> <td>948,792</td> <td>989,490</td> <td>1,543,400</td> <td>1,855,908</td> <td>1,727,605</td> <td>(128,303)</td> <td>-7%</td>	259-Repair & maintenance - structu	948,792	989,490	1,543,400	1,855,908	1,727,605	(128,303)	-7%
22-8-rentol - building and band 36,933 15,133 23,442 17,029 31,850 14,821 878 236-Rentol - while and equipme 86,141 75,785 73,018 66,706 107,342 38,836 555 271-Licenses and permits 8,753 10,704 10,171 12,829 20,100 7,271 577 272-Damage claims 1,000 1,500 27,916 50,000 50,000 -07 274-Insurance 24,1106 272,043 271,777 284,800 313,000 28,200 107 324-Assessor fees 252,483 257,865 26,178 23,500 50,000 13,000 388 511-Goods and supples 7.3 - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0%</td></t<>								0%
243-Rental - vehicle and equipmen 98.143 49.940 55.572 64.228 61.1556 [2.6.72] -4.78 264-Communications 68.041 73.785 73.018 68.705 10.7342 38.636 558 271-Licentes and permits 8.753 10.704 10.171 12.829 20.100 7.271 578 272-Dorange claims 13.382 990 817 15.000 15.000 - 079 342-Assessor fees 252.433 227.865 221.782 235.000 223.000 27.000 128 920-Election cost - - 14.428 80.00 50.000 15.000 - 990 313 60.000 308 511-50.000 15.000 128.000 35.000 128.75 11.575 157.77 23.450 820.500 82.000 82.000 35.000 128.353 11.975 11.97 23.145 11.91.16 150.000 14.500 553 52.4500 14.500 553 55.572 44.640 73.72.00 155.572 14.450 15.573 15.474 458.779 23.145 14.930	÷						14,821	87%
271-Licenses and permits 8,733 10,704 10,171 12,829 20,000 7,271 977 272-Domage claims 13,382 990 817 15,000 15,000 - 978 273-Toxes 13,382 990 817 15,000 15,000 - 978 374-maxmance 241,104 277,204 28,1200 227,100 1278 374-maxmance 241,122 235,000 223,100 27,100 128 374-maxmance 14,428 878,561 890,136 11,575 18 312-Medical sophies 723,152 1,041,571 761,848 878,561 890,136 11,575 19 312-Medical acid 215,575 179,474 233,128 280,750 280,500 14,640 35,200 32-Charder blackes 133,301 133,451 119,161 150,000 14,000 100,000 177,77 32-Grank Toxin of Rightwait 221,007,641 840,130 32,20,302 23,64,470 733,645 972,787 792,787 792,787 792,787 792,787 792,787 792,787	÷	98,143	69,940					-4%
272-Domage claims 1,000 1.500 27.914 5,000 97 273-Toxes 13,382 990 817 15,000 28,000 15,000 97 274-brassor fees 224,343 257,865 261,727 284,800 313,000 28,200 127,100 128 290-Election cost - 14,282 80,000 5,000 (3,000) 368 291-beel cod al supplies 723,152 1,041,571 761,846 872,651 890,550 87,960 1128 292-beel cod ol 719,744 821,046 924,459 233,128 280,950 295,400 14,450 93 292-beel cond ol 215,575 195,479 233,128 280,950 295,400 14,550 93 52,000 14,500 93 52,000 14,500 93 52,000 14,500 93 52,000 14,500 93 52,000 14,500 93,441 117,500 19,034 199 10,5000 14,000 12,000 11,0		68,041	73,785	73,018	68,706	107,342		56%
273-Toxes 13.382 990 817 15.000 - 970 372-Texes 24-Insurance 241.106 272.043 271.727 284.800 313.000 28.000 1070 372-Assessor fees 252.483 257.865 251.727 284.800 5.000 25.000 22.100 27.100 127 372-Assessor fees 252.443 257.865 251.422 235.000 5.000 35.000 35.00 35.00 35.00 35.00 35.00 35.00 35.00 35.00 35.00 35.00 35.20 35.20 35.20 35.20 35.20 35.20 35.20 35.22 35.21 35.22 <td>271-Licenses and permits</td> <td>8,753</td> <td>10,704</td> <td>10,171</td> <td>12,829</td> <td>20,100</td> <td>7,271</td> <td>57%</td>	271-Licenses and permits	8,753	10,704	10,171	12,829	20,100	7,271	57%
274-Insurance 241,106 272,043 271,727 284,800 310,000 282,000 107 290-Blection cost - - 14,282 8,000 5,000 (2,000) -398 211-Goods and supplies 723,152 1,041,571 761,848 878,561 870,136 11,575 117 211-teriods and supplies 712,446 821,054 820,550 87,900 122 321-teries and supplies 719,446 821,054 233,122 280,950 275,600 14,450 353 332-chader blades 153,575 155,479 233,128 280,950 275,600 132,000 322,000 87,900 132,320 87,900 122,331 233,128 280,950 236,3470 281,330 133,451 119,161 150,000 140,000 110,000 140,000 120,026 84,170 106,154 98,464 117,500 19,036 197 244-Electrical power 549,746 571,407 972,787 792,787 00 07 356,500 36	272-Damage claims	1,000	1,500	27,916	5,000	5,000	-	0%
342-Assessorites 252,483 257,865 241,782 250,000 220,100 127,000 136,755 511-Coods and supplies 723,152 1,041,571 761,848 878,561 890,136 11,575 137 512-Asedical supplies 723,152 1,041,571 761,848 878,561 890,136 11,575 137 512-Asedical supplies 723,152 1,041,571 761,848 878,561 890,136 11,575 137 531-Chemicals and solt 215,575 195,479 233,128 280,950 25,600 14,460 57 533-Grade lipaly: supply and oppl 197,5762 101,764 860,73 840,1000 (10000) -77 544-Bechrical gas 102,924 84,170 106,154 98,464 117,500 199,364 990,56 97 107 174,6643 990,56 97 107 174,644 117,500 109,873 460,02 197 547 68 700,000 177,844 117,500 190,844 107,972,877 792,787 000 700 736,464 117,500 13,4764 149,497 733,658,200	273-Taxes	13,382	990	817	15,000	15,000	-	0%
290-Beckinn cost - - 14.282 8,000 (30,000) -398 511-Goods cond supplies 723,152 1.041,571 761,848 878,561 990,133 11,575 187 512-head cond oil 719,446 821,046 944,468 722,450 320,550 879,000 1228 531-Chemicals and salt 215,575 195,479 233,128 280,950 225,600 14,650 537 533-Gravel recloration 323,956 345,311 133,301 133,441 119,161 150,000 14,000 110,000 -778 533-Gravel recloration cost 621,903 12,107 26,529 -	274-Insurance	241,106	272,043	271,727	284,800	313,000	28,200	10%
511-Scoods and supplies 723.152 1.041.571 761.848 878.561 890.136 11.575 19 521-Fuel and all 719.646 821.066 944.698 732.650 820.550 87.900 123 531-Chemicals and solt 215.575 195.479 233.128 280.950 295.600 14.650 537 533-Grade blades 133.301 133.451 119.161 150.000 140.000 (10.000) -77 534-Gravel (neply: supply) and appl 1.97.622 1.017.661 806.073 84.0130 3.203.800 2.363.470 281.575 544-Electhical power 549.748 571.607 692.901 657.587 716.543 590.56 97 710-Grant - Town of High Level 802.390 574.840 973.433 972.799 1.019.023 460.44 57 710-Grant - Town of High Level 80.241.70 10.647.71 1.745.667 1.825.925 1.935.802 109.877 67 800-Emergency Expenses 2.042 - - - - - - - - - - - - -		252,483	257,865	261,782	235,000	262,100	27,100	12%
512-Medical supplies -		-	-			5,000	(3,000)	-38%
521-Fyel and oli 719,446 821,056 924,4678 732,650 820,550 87,900 128 531-Chemicols and solt 15,575 195,479 233,128 280,950 295,600 14,640 58 533-Chrodier blades 153,301 133,451 119,161 150,000 140,000 (10,000) -77 534-Gravel (apply, supply and appl 1,957,422 1,017,661 86,073 84,0130 3,203,660 2,363,470 281,87 534-Gravel (apply, supply and appl 1,957,422 1,017,661 86,0673 84,0130 3,203,660 2,363,470 281,87 544-Electrical (apower 547,748 571,607 652,901 657,587 716,643 590,56 97 710-Grant - Town of High Level 802,218 372,027 792,787 792,787 0 07 725-Grant Is other arganizations 1,484,813 1,407,0701 1,745,667 1,825,925 1,935,802 109,877 68 800-Emergency Expenses 2,062 1,784,43 36,000 3,6000 - 07 810-Interest - long ferm clebt 484,236 426,418	511-Goods and supplies	723,152	1,041,571	761,848	878,561	890,136	11,575	1%
531-Chemicols and solt 215.575 195.479 233.128 280.950 295.400 14.450 978 532-Dust control 328.956 354.615 458.750 147.800 145.000 32.20.000 140.000 (10.000) -778 533-Gravel (apply: supply and appl 1.977.622 1.017.661 806.073 840.130 12.002 2.65.29 -		-	-	-	-		-	
532-Dust control 328,956, 336,515,458,00 419,800 419,800 455,000 35,200 98,32,000 533-Gravel reclamation cost 153,301 133,451 119,161 150,000 140,000 (10,000) -78 533-Gravel reclamation cost 621,903 12,109 26,529 -	521-Fuel and oil						87,900	12%
533-Grader blades 153,301 133,451 119,161 150,000 140,000 (10,000) -778 534-Gravel (apply): supply and appl 1,977,622 1,017,661 806,073 840,130 3,203,600 2,363,470 2817 543-Habtrol gas 102,862 84,170 106,154 98,464 117,500 19,036 179 543-Habtrol gas 102,862 84,170 106,57,587 71,643 59,056 97 710-Grant - Town of Rainbow Lake 796,400 792,707 792,787 792,787 0 078 800-Emergency Expenses 2,062 -								5%
534-Gravel (apply: supply and appl) 1.957.622 1.017.661 860.073 840.130 3.203.600 2.363.470 2818 535-Gravel reclamation cost 621.903 12.109 24.529 - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8%</td>								8%
535-Gravel reclamation cost 621,903 12,109 26,529 - - - 543-Natural gas 102,962 84,170 106,154 98,464 117,500 19,036 199 544-Electrical power 549,748 571,607 672,901 657,587 716,643 59,056 99 710-Grant - Town of Rinbow Lake 802,390 578,420 993,423 972,787 792,787 0 007 735-Grants to other organizations 1,498,132 1,690,701 1,745,647 1,825,925 1,935,802 109,877 69 800-Emergency Expenses 2,062 -								-7%
543-Noturol gas 102,962 84,170 106,154 98,464 117,500 19,036 199 544-Electrical power 549,748 571,607 692,901 657,587 716,643 59,056 99 710-Grant - Town of High Level 786,400 792,787 792,787 792,787 0 07 735-Grants to other organizations 1,498,132 1,690,701 1,745,667 1,825,925 1,935,802 109,877 680 810-Interest ond service charges 32,418 39,202 17,864 36,000 36,000 - 07 921-Bad debt expense (1,119) 3,475 (3,300) 8,000 7,500 (10,000) -07 922-Cost of land sold 7,286 4,429 25,486 -					840,130	3,203,600	2,363,470	281%
544-Electric_ippower 549,748 571,607 692,901 657,857 716,643 59,056 99 710-Grant - Town of High Level 802,390 578,420 993,423 972,999 1,019,023 46,024 59 710-Grant - Town of Rainbow Lake 764,400 792,787 792,787 792,787 0 07 735-Grants to other organizations 1,498,132 1,600,701 1,745,667 1,825,925 1,93,5802 109,877 67 800-Emergency Expenses 2,062 -					-	-	-	
710-Grant - Town of High Level 802.390 578.420 973.423 972.999 1.01.9.023 46.024 578 710-Grant - Town of Roinbow Lake 796.400 792.700 772.787 792.787 792.787 0 078 800-Emergency Expenses 2.062 - <	•							19%
710-Grant - Town of Rainbow Lake 796,400 792,787 792,787 792,787 792,787 792,787 0 07 735-Grants to other organizations 1,498,132 1,690,701 1,745,667 1,825,925 1,935,802 109,877 67 810-Intergency Expenses 2,062 -<								9%
735-Grants to other organizations 1,498,132 1,690,701 1,745,667 1,825,925 1,935,802 109,877 630 800-Interegt on Spenses 2,062 - </td <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5%</td>	•							5%
800-Emergency Expenses 2.062 -							-	0%
810-Interest and service charges 32,418 39,202 17,864 36,000 36,000 - 0% 831-Interest - long term debt 484,236 426,418 396,045 469,490 733,658 264,168 55% 921-8ad debt expense (1,119) 3,475 (3,300) 8,000 7,500 (500) - - 922-Tax cancellation/write-off 11,732 202,181 32,222 60,000 50,000 (10,000) -17% 993-NBV value of disposed TCA 1.094,979 854,138 7,000 13,492 772,891 759,399 5629% 994-Change in inventory (956,123) 713,078 250,883 (550,648) (979,509) (428,861) 76% 995-Depreciation of TCA 6,401,174 6,769,738 7,213,241 7,376,914 8,241,398 864,484 12% TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 17% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 35% EXCESS (DEFICIENCY) 439,946	÷		1,690,701	1,745,667	1,825,925	1,935,802	109,877	6%
831-Interest - long term debt 484.236 426.418 396.045 469,490 733.658 264.168 567 921-Bac debt expense (1,119) 3.475 (3,300) 8,000 7,500 (500) -67 922-Tax concellation/write-off 11,732 202.181 32,222 60,000 50,000 (10,000) -177 992-Cost of land sold 7,286 4,429 25,486 - - - - - - - 56297 994-Change in inventory (956,123) 713,078 226,083 (550,481) (77,75,914 8,241,398 864,484 127 TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 177 Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 357 TOTAL 26,694,521 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 187 EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) 103,235 5,103,229 <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>			-	-	-	-	-	
921-Bad debt expense (1,119) 3,475 (3,300) 8,000 7,500 (500) 6% 922-Cax cancellation/write-off 11,732 202,181 32,222 60,000 50,000 (10,000) -17% 992-Cost of land sold 7,286 4,429 25,486 - - - 993-NBV value of disposed TCA 1,094,979 854,138 7,000 13,492 772,891 759,399 5629% 994-Change in inventory (956,123) 713,078 250,883 (550,648) (979,509) (428,861) 76% 995-Depreciation of TCA 6,401,174 6,769,738 7,213,241 7,376,914 8,241,398 864,484 12% TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 17% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 35% TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 18% EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770	•						-	0%
922-Tax cancellation/write-off 11,732 202,181 32,222 60,000 50,000 (10,000) -17% 992-Cost of land sold 7,286 4,429 25,486 -	-							
992-Cost of land sold 7,286 4,429 25,486 -	•						. ,	-6%
993-NBV value of disposed TCA 1.094,979 854,138 7,000 13,492 772,891 759,399 5629% 994-Change in inventory (956,123) 713,078 250,883 (550,648) (979,509) (428,841) 78% 995-Depreciation of TCA 6,401,174 6,769,738 7,213,241 7,376,914 8,241,398 864,484 12% TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 17% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 35% TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 18% EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 103,235 5,103,229 -					60,000	50,000	(10,000)	-17%
994-Change in inventory 995-Depreciation of TCA (956,123) 6,401,174 713,078 6,769,738 250,883 7,213,241 (550,648) 7,376,914 (979,509) 8,241,398 (428,861) 864,484 787 787 TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 177 Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 357 TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 187 EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 125-Connection fees - <th< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>E (000</td></th<>					-	-	-	E (000
995-Depreciation of TCA 6,401,174 6,769,738 7,213,241 7,376,914 8,241,398 864,484 12% TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 17% Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 35% TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 18% EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 103,235 5,103,229 - - - - - 125-Connection fees - - - - - - - 300-Federal transfers for capital 103,235 5,103,229 - - - - - - 375-Contributed TCA 1,442,832 - 150,000 325,000 654,970 329,970 - - - - - - - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
TOTAL 26,694,521 29,544,532 28,943,204 30,013,331 35,192,084 5,178,753 177 Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 357 TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 187 EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER -	-	, ,			, ,			
Non-TCA projects 341,735 204,592 592,124 1,142,690 1,547,977 405,287 35% TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 18% EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 125-Connection fees 0.1 0.3235 5,103,229 -	995-Depreciation of ICA	6,401,174	6,/69,/38	7,213,241	7,376,914	8,241,398	864,484	12%
TOTAL EXPENSES 27,036,256 29,749,124 29,535,328 31,156,021 36,740,061 5,584,040 187 EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 125-Connection fees - </td <td>TOTAL</td> <td>26,694,521</td> <td>29,544,532</td> <td>28,943,204</td> <td>30,013,331</td> <td>35,192,084</td> <td>5,178,753</td> <td>17%</td>	TOTAL	26,694,521	29,544,532	28,943,204	30,013,331	35,192,084	5,178,753	17%
EXCESS (DEFICIENCY) 439,946 2,430,698 2,054,770 (710,779) (2,971,396) (2,288,962) OTHER 125-Connection fees -	Non-TCA projects	341,735	204,592	592,124	1,142,690	1,547,977	405,287	35%
OTHER 125-Connection fees -<	TOTAL EXPENSES	27,036,256	29,749,124	29,535,328	31,156,021	36,740,061	5,584,040	18%
125-Connection fees -	EXCESS (DEFICIENCY)	439,946	2,430,698	2,054,770	(710,779)	(2,971,396)	(2,288,962)	
830-Federal transfers for capital 103,235 5,103,229 - - - - - 840-Provincial transfers for capital 2,090,211 - 4,954,981 14,553,894 16,044,583 1,490,689 10% 570-Insurance proceeds 31,000 - - - - - - 575-Contributed TCA 1,442,832 - 150,000 325,000 654,970 329,970 597-Other capital revenue 24,800 156,682 57,455 380,103 - (380,103) -100% 630-Proceeds from sale of TCA asse 1,003,616 663,235 1,523 1,500 556,000 554,500 36967% 631-Proceeds of traded-in TCA asse -	OTHER							
840-Provincial transfers for capital 2,090,211 - 4,954,981 14,553,894 16,044,583 1,490,689 10% 570-Insurance proceeds 31,000 - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>		-	-	-	-	-	-	
570-Insurance proceeds 31,000 -			5,103,229	-	-	-	-	
575-Contributed TCA 1,442,832 - 150,000 325,000 654,970 329,970 597-Other capital revenue 24,800 156,682 57,455 380,103 - (380,103) -100% 630-Proceeds from sale of TCA asse 1,003,616 663,235 1,523 1,500 556,000 554,500 36967% 631-Proceeds of traded-in TCA asse - - - - - - - - - 1,255,553 1,995,056 13% 4,695,694 5,923,146 5,163,959 15,260,497 17,255,553 1,995,056 13%			-	4,954,981	14,553,894	16,044,583	1,490,689	10%
597-Other capital revenue 24,800 156,682 57,455 380,103 - (380,103) -100% 630-Proceeds from sale of TCA asse 1,003,616 663,235 1,523 1,500 556,000 554,500 36967% 631-Proceeds of traded-in TCA asse - - - - - - - - 4,695,694 5,923,146 5,163,959 15,260,497 17,255,553 1,995,056 13%			-	-	-	-	-	
630-Proceeds from sale of TCA asse 1,003,616 663,235 1,523 1,500 556,000 554,500 36967% 631-Proceeds of traded-in TCA asse - - - - - - - - - - - - 1,500 556,000 554,500 36967% 631-Proceeds of traded-in TCA asse - 136967% - 1376			-			654,970		
631-Proceeds of traded-in TCA asse	· · · · · · · · · · · · · · · · · · ·					-		-100%
4,695,694 5,923,146 5,163,959 15,260,497 17,255,553 1,995,056 13%		1,003,616	663,235	1,523	1,500	556,000	554,500	36967%
	631-Proceeds of traded-in TCA asse	-	-	-	-	-	-	
EXCESS (DEFICIENCY) - PS MODEL 5,135,640 8,353,844 7,218,729 14,549,718 14,284,157 (293,906) -2%	-	4,695,694	5,923,146	5,163,959	15,260,497	17,255,553	1,995,056	13%
	EXCESS (DEFICIENCY) - PS MODEL	5,135,640	8,353,844	7,218,729	14,549,718	14,284,157	(293,906)	-2%

MACKENZIE COUNTY Non-TCA Projects 2014

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

(12) - Administration Department

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

(23) - Fire Department

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

(26) - Enforcement Department

	\$0	\$0							
Total department 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

2014 Budget

					External	Funding		Internal Funding			
Code	Project description	Total 2014 project cost	County's cost	NDCC Grant	MSI Grant	Other Grant	Other Sources (non- grant)	Other Internal Funding	Restricted Surplus (previous years)	Municipal Levy	NOTES
	(32) - Public Works										
7-32-30-01	FV - Variety of Tools (CF)	\$12,384	\$12,384						\$12,384		
732-30-02	Rocky Lane Regrading (CF - 2013 CAP)	\$24,540	\$24,540						\$24,540		
7-32-30-03	LC - Mower with mulch kit for Tool Cat	\$4,810	\$4,810							\$4,810	
7-32-30-08	Radio/Telephone Equipment (CF)	\$2,382	\$2,382						\$2,382		
7-32-30-09	FV - Grapple bucket	\$4,951	\$4,951							\$4,951	Recommended by PW Committee.
7-32-30-10	FV - Antique fire truck restoration	\$4,800	\$4,800							\$4,800	Recommended by PW Committee.
7-32-30-11	FV - Gyro mower	\$3,000	\$2,200					\$800		\$2 <i>,</i> 200	Recommended by PW Committee.
7-32-30-12	LC & FV - Road disposition - Survey work	\$50,000	\$50,000							\$50,000	Admin to prioritize which roads to be done.
7-32-30-13	Assumption Hill Improvfements (ditching)	\$20,000	\$20,000							\$20,000	New
7-32-30-14	Hwy88 Km Markers	\$15,000	\$15,000							\$15,000	New
7-32-30-15	Zama Access Frost Heave Repair (km45)	\$25,000	\$25,000							\$25,000	New
7-32-30-16	ESRD Genetic Site Access	\$25,000	\$25,000							\$25,000	New
	Total department 32	\$191,867	\$191,067	\$0	\$0	\$0	\$0	\$800	\$39,306	\$151,761	

(33) - Airport Department

	\$0	\$0							
Total department 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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

(42) Sewer Services Department

	\$0	\$0						\$0	
Total department 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

						External	Funding			nternal Funding	3	
(Code	Project description	Total 2014 project cost	County's cost	NDCC Grant	MSI Grant	Other Grant	Other Sources (non- grant)	Other Internal Funding	Restricted Surplus (previous years)	Municipal Levy	NOTES

(43) Solid Waste Disposal Department

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

(61) - Planning & Development Department

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

(CF)

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

(72) - Parks & Playgrounds Department

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

TOTAL \$1,547,977 \$1,095,22	\$0	\$0	\$250,000	\$200,000	\$800	
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\$460,104	\$637,073
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Capital Budget

(Tangible Capital Assets)

TCA Projects 2014

	ICA Projects 2014													
			For CF				Externa	l Funding			Internal Fun	ding		
Code	Project Description	Total projected cost	projects costs up to December 31, 2013	Total 2014 project cost	County Cost	FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	s RS-type	Debenture	NOTES
	(12) - Administration Department													
6-12-30-01	Signs with Flags for FV Office (CF)	25,000	1,607	\$23,393	\$23,393						\$23,393	3 IC-Adm		
6-12-30-02	Alarm System for FV Office (CF)	49,128	39,750	\$9,378	\$9,378						\$9,378	B IC-Adm		
6-12-30-04	FV Office Building Improvements (roof and other) (CF)	150,000	127,787	\$22,213	\$22,213						\$22,213	3 IC-Adm		Was \$16,328 from MSI
6-12-30-05	Virtual City Hall (CF)	20,000	15,585	\$4,415	\$4,415						\$4,41 <u></u>	5 IC-Adm		
6-12-30-11	UPS Replacement (FV)			\$10,000	\$10,000					\$10,000)			Approved at December 18th meeting, but January 13 package
6-12-30-12	Automatic Generator Unit (FV)			\$69,450	\$69,450					\$69,450)			Approved at December 18th meeting, but I January 13 package
6-12-30-13	Council Chamber Upgrade (Microphone, Videoconference, Table Wiring System)			\$22,500	\$22,500					\$22,500)			Approved at December 18th meeting, but I January 13 package
6-12-30-14	Zama Office Entrance (stones and a sign)			\$18,000	\$18,000					\$18,000)			New
6-12-30-07	Wireless infrastructure & access control upgrades		-	\$15,000	\$15,000					\$15,000)			Office, shops, water treatment plants.
6-12-30-08	Pressure sealer		-	\$8,929	\$8,929					\$8,929	,			For utility billings.
6-12-30-15	Land Purchase from ESRD (CF)	176,001	42,673	\$133 <i>,</i> 328	\$133,328						\$133,328	B IC-Adm		
6-12-30-17	County House Repairs (CF)	83,148	73, 578	\$9,570	\$9,570						\$9,570	0 IC-Adm		
	Total department 12			\$346,176	\$346,176	\$0	\$0	\$	0 \$0	\$143,879	\$202,297	7 \$0	\$(ο
	(23) - Fire Department	· · · · · · · · · · · · · · · · · · ·		7)				
6-23-30-12	LC - Repair fire hall parking lot			\$45,000	\$45,000					\$45,000)			
6-23-30-13	LC - Combi tool (new)			\$8,000	\$8,000					\$8,000)			
6-23-30-14	LC - Upgrade foam system on tanker (new)			\$11,000	\$11,000					\$11,000)			
6-23-30-19	LC - Trailer for sprinkler equipment (new)			\$17,500	\$8,750				\$8,750	\$8,750)			Fire fighters to fund-raise 50%.
6-23-30-27	FV - New tanker/pumper, with equipment			\$375,000	\$0		\$375,000							FV or Tompkins; one other needed in 2015.
6-23-30-30	FV - Work bench (new)			\$5,500	\$5,500					\$5,500)			
6-23-30-31	ZA - Power pack (new)			\$9,500	\$9,500					\$9,500)			
				\$0	\$0									
	Total department 23			\$471,500	\$87,750	\$0	\$375,000	Şi	0 \$8,750	\$87,750	\$0	\$0	Ş	0
	Bylaw Enforcement Department			-	·					ş	1			

Bylaw Enforcement Department

Total department 26

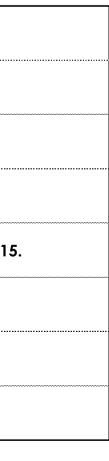
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2014 Budget



TCA Projects 2014

							Fyternal	Funding			Internal Fun	dina		
Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 project cost	County Cost	FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted		Debenture	NOTES
_	(32) - Transportation Department													
6-32-30-05	LC 101 St & 103 Ave Reconstruction (CF & New)	1,602,062	1,521,867	\$80,195	\$80,195					\$35,000	\$45,195	5 IC-PW		Additional funds required for the street ligh
6-32-30-09	New Road Infrastructure (CF)	500,000	186,734	\$313,266	\$313,266						\$313,266	IC-PW		
6-32-30-10	Bridge File 81125 (CF)	349,005	28,452	\$320,553	\$202,186		\$118,367				\$202,186	IC-PW		
6-32-30-11	BF 81120/79239 (CF)	260,000	10,000	\$250,000	\$250,000						\$250,000	IC-PW		
6-32-30-18	Zama Bearspaw Crescent (CF)	526,894	511,261	\$15,633	\$15,633						\$15,633	B IC-PW		
6-32-30-21	Zama Utility Pole Relocation (CF)	62,456	53,513	\$8,943	\$8,943						\$8,943	B IC-PW		
6-32-30-26	LC - 4WD loader			\$266,000	\$83,981		\$182,019			\$4,125	\$79,856	V&E		Recommended by PW Committee; change funding allocations
6-32-30-27	LC & FV - 3 ADW graders (LC 2, FV 1)			\$1,195,488	\$0		\$647,488		\$548,000					Recommended by PW Committee. Units 21 2133.
6-32-30-28	LC - 94th Ave East - Chip seal east to Hwy 697			\$345,000	\$0		\$345,000							
6-32-30-29	LC - South Access West - paving to Heritage Centre			\$1,260,000	\$52,137		\$1,207,863				\$52,137	' RR		
6-32-30-30	HL - Golf Course Road Pave			\$300,000	\$300,000					\$300,000)			
6-32-30-31	Zama Access Pave (PH V)			\$6,000,000	\$1,999,800			\$4,000,200)		\$1,999,800) RR		Pave is subject to BCF
6-32-30-32	Lakeside Estate (Three street lights and walking trail from the subdivision to the existing trail)			\$150,000	\$150,000					\$150,000				
6-32-30-34	LC-Blue Hills Pave			\$2,500,000	\$833,250			\$1,666,750	ס		\$833,250) RR		2014 - Engineering for \$50,000; Pave is subj
6-32-30-35	LC - BF 81336 (CF & New)	55,000	5,000	\$50,000	\$50,000						\$50,000) RR		
6-32-30-36	LC - BF 75117 (CF & New)	354,800	29,800	\$325,000	\$325,000					\$264,322	\$60,678	B RR		Added \$275,000 - problem culvert
6-32-30-37	LC - Spruce Road Rebuild (CF & New)	255,000	35,245	\$219,755	\$119,755	\$100,000				\$100,000	\$19,755	5 DR		
6-32-30-38	LC - Angle broom attachment for Bobcat			\$5,700	\$5,700					\$5,700)			Recommended by PW Committee.
6-32-30-39	LC - 84-inch hydraulic angle soil conditioner			\$8,100	\$8,100					\$8,100)			Recommended by PW Committee.
6-32-30-40	LC - Snow blower			\$49,000	\$49,000					\$49,000)			Recommended by PW Committee.
6-32-30-41	FV - River Road seal coat			\$345,000	\$0		\$345,000							
6-32-30-42	LC - 101 St & 100 Ave - Traffic lights			\$200,000	\$0	\$200,000				\$0)			
6-32-30-43	ZA - Replacement vehicle			\$35,000	\$35,000					\$35,000)			
6-32-30-44	ZA - Zero turn mower			\$13,000	\$8,000				\$5,000	\$8,000)			Reflects the actual trade-in value.
6-32-30-47	LC - South - Shoulder pull and road rehabilitation			\$100,000	\$0	\$100,000				\$0)			
6-32-30-50	Gravel Reserve (to secure gravel source) (CF)	150,000		\$150,000	\$150,000						\$150,000	IC-PW		Was \$500,000 budget in 2013 - not needed
6-32-30-53	FV - Hamlet asphalt pavement overlay 44th Ave			\$60,000	\$60,000					\$60,000)			Was MSI - changed to municipal levy.
6-32-30-54	FV - Bobcat/tool cat, with flail mower and sander			\$65,000	\$65,000					\$65,000)			Recommended by PW Committee.
6-32-30-55	FV - Trailer replacement			\$8,500	\$6,000				\$2,500	\$6,000)			Recommended by PW Committee.

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2014 Budget

TCA Projects 2014

			For CF				External	Funding			Internal Fun	ding		
Code	Project Description	Total projected cost	projects costs up to December 31, 2013	Total 2014 project cost	County Cost	FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	NOTES
6-32-30-57	FV - Sand and salt shelter			\$175,000	\$0		\$175,000							Recommended by PW Committee.
6-32-30-60	FV - Cold storage/Emergency generator building			\$132,250	\$0		\$132,250							Recommended by PW Committee.
6-32-30-61	FV - Child Lake/Boyer Lake road rebuilds			\$123,000	\$0			\$123,000						Budget was \$123,000. ATA would fund 100% budget allows.
6-32-30-63	Zama Access Pave (PH IV) (CF)	6,011,412	5,991,412	\$20,000	\$20,000						\$20,000	IC-PW		
6-32-30-64	FV - North- Shoulder pull and road rehabilitation			\$509,261	\$509,261					\$244,77	0 \$264,491			
6-32-30-65	FV - 45th Street repaving			\$370,000	\$252,430	\$117,570				\$37,43	0 \$215,000	RR		Additional \$215,000 is required as per the engineering estimate
6-32-30-82	HWY 88 Connector Upgrade (CF)	15,010,460	14,960,460	\$50,000	\$50,000						\$50,000	IC-PW		
				\$0	\$0									
	Total department 32	:		\$16,018,644	\$6,002,637	\$517,570	\$3,152,987	\$5,789,950	\$555,500	\$1,372,44	7 \$4,630,190	\$0	\$0	
	(33) - Airport Department													
6-33-30-02	FV Airport Development (CF)	\$1,379,606	1,363,224	\$16,382	\$16,382						\$16,382	IC-ARP		
6-33-30-04	LC Instrument Approach (CF)	50,001	36,112	\$13,889	\$13,889						\$13,889	IC-ARP		
	Total department 33			\$30,271	\$30,271	\$0	\$0	\$0	\$0	\$	9 \$30,271	\$0	\$0	
	(41) - Water Treatment & Distribution Department		}						{					}
6-41-30-01	FV - Truck Meter Upgrade	33,000	12,136	\$20,864	\$20,864						\$20,864	WTR		
6-41-30-02	FV - 43rd Water Line Replacement	394,697	50,299	\$344,398	\$262,067		\$82,331			\$7,71	3 \$254,354	IS-SW		
6-41-30-06	ZA - Distribution pump house upgrades (CF & New)	896,632	8,948	\$887,684	\$193,385	\$12,842		\$681,457			\$193,385	WTR		
6-41-30-07	LC Wells Rehabilitation	150,711	8,948	\$141,763	\$0		\$141,763							
6-41-30-18	High Level Rural Water Line (South)	1,800,000	134,388	\$1,665,612	\$1,665,612								\$1,665,612	
6-41-30-19	FV - 50th St - Water & sewer extension- Waterline replacement			\$580,000	\$0		\$250,000		\$330,000)				
6-41-30-21	FV, LC & ZA - Utility pipeline locator			\$6,000	\$6,000					\$6,00	0			
6-41-30-23	Generators for the three water treatment plants			\$700,000	\$700,000					\$700,00	0			
6-41-30-22	FV - SCADA computer replacement			\$7,500	\$7,500					\$7,50	0			
	Total department 41	i	!	\$4,353,821	\$2,855,428	\$12,842	\$474,094	\$681,457	\$330,000	\$721,21	3 \$468,603	\$0	\$1,665,612	2
	(42) - Sewer Disposal Department													
6-42-30-01	LC Lagoon Upgrade (CF)	7,028,803	1,107,063	\$5,921,740	\$1,948,307	\$1,033,066	\$1,095,792	\$1,844,575			\$685,222	IC-SW & OLR	\$1,263,085	5
6-42-30-02	Zama - Lift station upgrade (CF & New)	1,372,491	1,572	\$1,370,919	\$336,669			\$1,034,250	<u></u>	\$58,75	0 \$277,919	IC-SW		
6-42-30-04	FV - Complete Upgrade Main Lift Station (CF)	75,000	24,917	\$50,083	\$50,083					Şi	0 \$50,083	IC-SW		
6-42-30-08	LC - Replace pump at main lift station			\$27,000	\$0	\$27,000								
L	Total department 42	:		\$7,369,742	\$2,335,059	\$1,060,066	\$1,095,792	\$2,878,825	ŞC	\$58,75	0 \$1,013,224	\$0	\$1,263,085	5

2014 Budget
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TCA Projects 2014

4.1.3.0.4 Method policy (conder) Method policy															
Local backbonPart of the strain o				For CF				External	Funding			Internal Fun	ding		
4.43.304 No 48 ft are time (C7) 21.32 17.46 97.723 0 97.723 0 97.723 0 97.724 97.724 97.724 97.724 97.724 97.724<	Code	Project Description	projected	projects costs up to December		County Cost	FGTF Grant	MSI Grant	Other Grant		Municipal levy	Surplus (previous	s RS-type	Debenture	NOTES
4.43-94 I Levels tent failing for seycle came 57,00 5		(43) - Solid Waste Disposal													
4.4.3.04 John Jack Jack Jack Jack Jack Jack Jack Jack	6-43-30-01	Two 40 Yard Bins (CF)	25,332	17,600	\$7,732	\$7,732						\$7,732	2 IC-WST		
Image: Section of the secting of the secting of the secting of th	6-43-30-04	LC waste transfer stn - Building for recycle centre			\$7,680	\$7,680					\$7,680)			
Indicate server of a constraint constraint of a constraint of a constraint of a constr	6-43-30-05	Rocky Lane waste transfer station - Build up ramp			\$12,000	\$12,000					\$12,000)			
(1) - Parning L Development Department 17.00 <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					\$0	\$0									
4-13-04 Timble Geolgaborer 4000 XH (CT) 77.00 S17.000 S		Total department 43			\$27,412	\$27,412	\$0	\$0	\$0	\$0	\$19,680	\$7,732	\$0	\$0	
4.3.3.64 We found publie/scame Image: state st		(61) - Planning & Development Department													
Indel department # S42,800 S42,800 S42,800 S50 S500 S52,000 S17,000 S0 S0 (43) - Aglicultural services Department # 4-43-30-01 H Rural Drainage - Phase III S50,000 S50,000 S50,000 S50,000 S50,000 S50,000 S60 S50,000 DR Periding an agreement With TN - 300 r Building and the agreement with TN - 300 r Building an agreement With TN - 300	6-61-30-01	Trimble GeoExplorer 6000 XH (CF)	17,000		\$17,000	\$17,000						\$17,000) IC-Dev		Add \$6,850 - based on the actual cost estin
(4) - Aglicultural Services Deportment 4-3.3-00 IL - Rural Drainage - Phase II & Phase III S50,000 S51,500 S54,500	6-61-30-04	Wide format plotter/scanner			\$25,500	\$25,000				\$500	\$25,000				
6-63-30-01 (H- Rwal Drainage - Phose II & Proces III (Phose I) S50.00 S50.00 S50.00 S50.00 S50.00 Represented on opperment with FN-300 r (bush B Reserve. 6-63-30-02 (Phose I) C- Bulido Head/Steep Hill/Bear Kive Drainage (Phose I) S50.000 S0		Total department 61			\$42,500	\$42,000	\$0	\$0	\$0	\$500	\$25,000	\$17,000	\$0	\$0	
eta:330.00 ice 330.00 ice 330.00 </td <td></td> <td>(63) - Agricultural Services Department</td> <td></td>		(63) - Agricultural Services Department													
exc style (rhose i) 1000000000000000000000000000000000000	6-63-30-01	HL - Rural Drainage - Phase II & Phase III			\$50,000	\$50,000						\$50,000) DR		Pending an agreement with FN - 300 meter Bushie Reserve.
According Department According					\$900,000	\$900,000						\$900,000) DR		Added \$800,000 - estimate for Phase 1
Image: Norm of the state of		Total department 63			\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$950,000	\$0	\$0	
Total department 71 50 <td></td> <td>Recreation Department</td> <td></td> <td> </td> <td></td> <td>co</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td>		Recreation Department				co									1
1 - 1 - 2 - 0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		Total department 71			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Include 2015 CF Include 2		(71) - Recreation		-		· · · ·	·								-
6 - 71 - 30 - 0 (include 2013 CF) $6 - 71 - 30 - 0$ (include 2013 CF) $547,800$ $574,62$	6-71-30-02	FV - Capital (requests from Recreation Society) (include 2013 CF)			\$115,002	\$100,002				\$15,000	\$38,500	\$61,502	2 FV-REC		Recreation Board budget schedules.
6-71-30-04 (CF) 547.60 747.50	6-71-30-03	LC - Capital (requests from Recreation Society) (include 2013 CF)			\$232,436	\$155 <i>,</i> 436				\$77,000	\$143,000	\$12,436	LC-REC		Recreation Board budget schedules.
Image: Construction of the constructin of the construct	6-71-30-04		547,800	473, 180	\$74,620	\$74,620						\$74,620) RR		
6-71-30-07 C Splash Park (CF) 255,000 83,214 \$227,786 \$\$91,786 C S	6-71-30-05	Jubilee Park in La Crete (CF)	83,455	33,455	\$50,000	\$50,000						\$50,000) WTr-LC		2013 cost covered by the community raised
6-71-30-08 FV Splash Park (CF) 311,000 83,214 \$227,786 \$91,786 S91,786 \$130,000 \$130,000 \$91,786 IC-REC Other sources - community contribution 6-71-30-08 FV Splash Park (CF) 311,000 83,214 \$227,786 \$91,786 C	6-71-30-06	ZA - Capital (requests from Recreation Society)			\$43,500	\$17,280				\$26,220	\$17,280				Recreation Board budget schedules.
so so	6-71-30-07	LC Splash Park (CF)	255,000		\$255,000	\$195,000				\$60,000		\$195,000) IC-REC		Other sources - community contributions
	6-71-30-08	FV Splash Park (CF)	311,000	83,214	\$227,786	\$91,786			\$6,000	\$130,000		\$91,786	S IC-REC		Other sources - community contributions
Total department 71 \$998,344 \$684,124 \$0 \$6,000 \$308,220 \$198,780 \$485,344 \$0 \$0					\$0	\$0									
		Total department 71			\$998,344	\$684,124	\$0	\$0	\$6,000	\$308,220	\$198,780	\$485,344	\$0	\$0	

2014 Budget	
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MACKENZIE COUNTY TCA Projects 2014

							External	Funding			Internal Fun	ding		
Code	Project Description	Total projected cost	For CF projects costs up to December 31, 2013	Total 2014 project cost	County Cost	FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Restricted Surplus (previous years)	RS-type	Debenture	NOTES

(72) - Parks & Playgrounds Department

72) - Faiks & Flaygrounds Department													
Aachesis Lake - Concrete Toilets (CF)	34,000	16,775	\$17,225	\$17,225						\$17,225 IC	C-Rec		
Nachesis Lake - Horse camp - road			\$25,000	\$25,000					\$25,000				Recommended by PW Committee.
ridge campground - Survey & improvements			\$19,000	\$19,000					\$19,000				Recommended by PW Committee.
C - Jubilee Park - fencing top of the Hill			\$5,220	\$5,220					\$5,220				Recommended by PW Committee.
C - Walking Trails			\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
lutch Lake - Marina improvements			\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
Vadlin Lake - Grounds improvements			\$20,000	\$20,000					\$20,000				Recommended by PW Committee.
Vadlin Lake - Marina - dock & improvements			\$6,000	\$6,000					\$6,000				Recommended by PW Committee.
V - Walking Trails			\$10,000	\$10,000					\$10,000				Recommended by PW Committee.
			\$0	\$0					\$0				
Total department 72			\$118, 44 5	\$118, 445	\$0	\$0	\$0	\$0	\$101,220	\$17,225	\$0	\$0	
OTAL 2014 Capital Projects			\$30,726,855	\$13,479,302	\$1,590,478	\$5,097,873	\$9,356,232	\$1,202,970	\$2,728,719	\$7,821,886	\$0	\$2,928,697	
	Aachesis Lake - Horse camp - road ridge campground - Survey & improvements C - Jubilee Park - fencing top of the Hill C - Walking Trails lutch Lake - Marina improvements Vadlin Lake - Grounds improvements Vadlin Lake - Marina - dock & improvements V - Walking Trails	Machesis Lake - Horse camp - road ridge campground - Survey & improvements C - Jubilee Park - fencing top of the Hill C - Walking Trails Iutch Lake - Marina improvements Vadlin Lake - Grounds improvements Vadlin Lake - Marina - dock & improvements V - Walking Trails Total department 72	Machesis Lake - Horse camp - road ridge campground - Survey & improvements C - Jubilee Park - fencing top of the Hill C - Walking Trails lutch Lake - Marina improvements Vadlin Lake - Grounds improvements Vadlin Lake - Marina - dock & improvements V - Walking Trails Total department 72	Machesis Lake - Horse camp - road \$25,000 ridge campground - Survey & improvements \$19,000 C - Jubilee Park - fencing top of the Hill \$5,220 C - Walking Trails \$10,000 Iutch Lake - Marina improvements \$6,000 Vadlin Lake - Grounds improvements \$6,000 Valking Trails \$10,000 Total department 72 \$118,445	Machesis Lake - Horse camp - road\$25,000\$25,000ridge campground - Survey & improvements\$19,000\$19,000C - Jubilee Park - fencing top of the Hill\$5,220\$5,220C - Walking Trails\$10,000\$10,000utch Lake - Marina improvements\$6,000\$6,000Vadlin Lake - Grounds improvements\$6,000\$20,000Vadlin Lake - Marina - dock & improvements\$6,000\$6,000V - Walking Trails\$10,000\$10,000Total department 72\$118,445\$118,445	Aachesis Lake - Horse camp - road \$25,000 \$25,000 ridge campground - Survey & improvements \$19,000 \$19,000 C - Jubilee Park - fencing top of the Hill \$5,220 \$5,220 C - Walking Trails \$10,000 \$10,000 uuch Lake - Marina improvements \$6,000 \$6,000 V - Walking Trails \$10,000 \$10,000 V - Walking Trails \$10,000 \$6,000 Total department 72 \$118,445 \$118,445	Arachesis Lake - Horse camp - road Image: camp - road Status Status	Atachesis Lake - Horse camp - road \$25,000 \$20,000 <td>Aachesis Lake - Horse camp - road Image campground - Survey & improvements S25,000 S25,000 S19,000 S19,000 S19,000 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S10,000 S10,000 Image campground - Survey & improvements Image campground - Survey & improvements S25,000 S20,000 Image campground - Survey & improvements Image campground - Survey & improvements Image campground - Survey & improvements S20,000 S20,000 Image campground - Survey & improvements Image campground - Survey & improvements Image campground - 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Horse camp - road Image campground - Survey & improvements S25,000 S25,000 S19,000 S19,000 S19,000 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S5,220 Image campground - Survey & improvements Image campground - Survey & improvements S10,000 S10,000 Image campground - Survey & improvements Image campground - Survey & improvements S25,000 S20,000 Image campground - Survey & improvements Image campground - Survey & improvements Image campground - Survey & improvements S20,000 S20,000 Image campground - Survey & improvements Image campground - Survey & improvements Image campground - Survey & improvements Image campground - Survey & Surv	Aachesis Lake - Horse camp - road Image campground - Survey & Improvements S25.000 S25.000 S25.000 Image campground - Survey & Improvements S19.000 S19.000 S19.000 Image campground - Survey & Improvements S19.000 S19.000 S19.000 Image campground - Survey & Improvements S19.000 S19.000 S10.000 Image campground - Survey & Improvements S19.000 Image campground - Survey & Improvements S19.000 S10.000 Image campground - Survey & Improvements S19.000 Image campground - Survey & Improvements S19.000 S10.000 Image campground - Survey & Improvements S19.000 Image campground - Survey & Image campground - Survey & Image campground - Survey & Image campground - Surv	Aachesis Lake - Horse camp - road Image: Second	Aachesis Lake - Horse camp - road Image: Comparison of the Hill S25.000 S20.000 S20.000 S20.000 S20.000 S20.000 S20.000 S20.000 S20.000 S20.000 S20.000	tachesis Lake - Horse camp - road S25,000 S5,220 S5,200 S5,000 S5,000 S5,000 S6,000 S6,000

2014 Budget

Assessment And Municipal Tax Revenue

Note:

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

Mackenzie County 2014 Assessment and Municipal Tax Revenue

2014 Budget

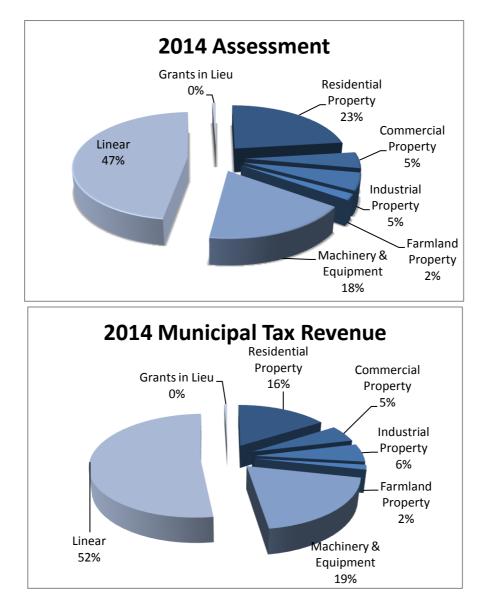
	2013 assessment	% change estimated	2014 assessment	2014 projected revenue
Residential Property	490,095,270	15.23%	564,725,630	4,219,318
Commercial Property	126,299,360	-6.82%	117,688,040	1,402,391
Industrial Property	111,735,770	12.59%	125,798,040	1,499,144
Farmland Property	43,060,180	2.87%	44,296,360	403,767 (
Machinery & Equipment	340,209,990	26.85%	431,548,690	5,136,724
Linear	1,112,090,020	3.71%	1,153,303,400	13,727,770
Grants in Lieu	13,878,820	2.50%	14,226,290	127,340
Total Taxable Assessment	\$2,237,369,410	9.57%	\$2,451,586,450	\$26,516,454
Tax exempt assessment	158,627,010	2.28%	162,250,760	0
Total Assessment	\$2,395,996,420	9.09%	\$2,613,837,210	\$26,516,454 (

Notes:

(1) Includes **\$73,582** from estimated effect of \$35 minimum farmland property tax plus increase in rate from 7.454 to 8.454

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

(3) Municipal tax revenue has increased from \$24,142,242 to 26,516,454 due to an increase in actual assessment by 9%.



Mackenzie County Assessment and Municipal Tax Revenue

	2013 Assessment	2014 Assessment	% change from 2013	Current Rate	MT Revenue at Current Rate
Farm Res/Site	\$126,640,210	143,348,910		0.007454	1,068,523
Residential Imp/Site	\$347,468,530	405,588,270		0.007454	3,023,255
Vacant Residential	\$4,899,790	5,931,940		0.007454	44,217
Res Imp/Site Nil RAP	\$859,800	624,680		0.007454	4,656
Vacant Residential	\$10,226,940	9,231,830		0.007454	78,667
Grazing Lease Detail	\$877,030	877,030		0.007454	6,537
Farmland	\$42,183,150	43,419,330		0.007454	397,230
	\$533,155,450	\$609,021,990	14.23%		\$4,623,085
Railway R of W	\$3,268,890	3,295,680		0.011903	39,228
Commercial Imp/Site	\$123,817,020	114,399,900		0.011903	1,361,702
Industrial Imp/Site	\$10,236,440	14,137,140		0.011903	168,274
Commercial Vacant	\$661,670	538,670		0.011903	6,412
Industrial Vacant	\$1,097,300	1,260,600		0.011903	15,005
Industrial Hamlet Vacant	\$4,906,530	5,335,990		0.011903	65,284
Commercial Hamlet Vacant	\$1,820,670	2,749,470		0.011903	34,277
	\$145,808,520	\$141,717,450	-2.81%	0.011000	\$1,690,182
Proc. Man'fac Bldg	\$92,226,610	101,768,630		0.011903	1,211,352
Machinery/Equipment	\$340,209,990	431,548,690		0.011903	5,136,724
	\$432,436,600	\$533,317,320	23.33%	0.011000	\$6,348,076
Pipelines/Wells Linear	\$955,251,300	963,412,780		0.011903	11,467,502
Electric Power System	\$84,107,430	118,403,710		0.011903	1,409,359
Telecomm. Systems Linear	\$16,134,360	16,802,840		0.011903	200,004
Cable Television Systems Electric Power Generation	\$510,510	545,480 54,138,590		0.011903	6,493
Electric Power Generation	\$56,086,420			0.011903	644,412
	\$1,112,090,020	\$1,153,303,400	3.71%	0.007454	\$13,727,770 7,107
Federal MV GIL Provincial MV GIL	\$926,810	953,400 534,140		0.007454 0.007454	3,981
AMHC MV GIL	\$389,850 \$5,066,480	5,196,390		0.007454	38,734
Seniors Self Contain	\$2,182,990	2,201,310		0.007454	16,409
Provincial Grazing R	\$554,130	554,130		0.007454	4,130
Federal AUV GIL	\$46,540	554,150		0.007454	4,130
	\$9,166,800	\$9,439,370	2.97%	0.007434	\$70,361
Federal MV GIL	\$1,333,140	1,356,190	2.77/0	0.011903	16,143
Provincial MV GIL	\$3,355,420	3,407,230		0.011903	40,556
CBC MV GIL	\$23,460	23,500		0.011903	280
	\$4,712,020	\$4,786,920	1. 59 %	0.011700	\$56,979
Federal MV Exempt	\$130,360	130,650	1.37/0		<i>400,777</i>
M & E Exempt	\$26,980	27,380			
Provincial MV Exempt	\$13,874,830	13,876,690			
Religion	\$15,127,770	15,514,440			
Cemetary Exempt	\$250,170	258,480			
Senior Lodge	\$2,916,060	2,918,090			
School	\$37,380,080	38,295,160			
Misc. Exempt MV	\$394,880	397,910			
Seed Cleaning Exempt	\$422,620	421,010			
Community Halls	\$8,893,480	8,801,540			
Nursing Home	\$4,356,830	4,171,810			
Legions	\$93,770	96,200			
Airport	\$2,774,870	2,819,420			
Libraries	\$478,940	481,920			
Hospital	\$11,113,520	11,124,860			
Health Regions	\$12,358,470	12,520,680			
College/University	\$626,340	632,810			
M.D. #23 Owned Exempt	\$13,722,850	14,953,910			
Prov Graze Reserve AU	\$81,300	81,300			
Provincial AUV Exempt	\$8,950	8,950			
Rural Residential Ex	\$27,122,520	27,438,490			
Farm Building Exempt	\$6,471,420	7,279,060			
	\$158,627,010	\$162,250,760	2.28%		
	\$150,027,010	<i><i><i>q</i>:<i>0</i>,200,000</i></i>	2.20/0		

Cash Flow Requirement & Supporting Schedules

Outline:

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

Mackenzie County 2014 BUDGET - Cash Requirement

	2013 Budget	% change	2014 Budget	
Operating Cash Requirements: Operating Cost (excluding non-cash items and	too 704 000	1.407	¢07,400,745	
capital debt interest expense)	\$22,704,083	16%	\$26,423,645	Schedule
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,142,690	35%	\$1,547,977	
Less: Other Operating Revenue (excluding municipal tax levy)	(\$6,202,856)	17%	(\$7,252,211)	Schedule
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$792,020)	-42%	(\$460,104)	(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(\$89,270)		(\$1,000,000)	(1)
Tax levy for operations	\$16,762,627	15%	\$19,259,307	-
Capital Cash Requirements:				
Capital costs	\$45,029,407	-32%	\$30,726,855	
Capital debt interest	\$469,490	56%	\$733,658	Schedule
Capital debt principal	\$1,928,508	17%	\$2,259,770	Schedule
Less:				_
Capital revenue - grants	(\$14,549,112)	10%	(\$16,044,583)	Schedule
Other capital revenue (community, developers' contributions; contributed assets)	(\$705,103)	-8%	(\$646,970)	_
Proceeds on disposal of assets	(\$1,500)	36967%	(\$556,000)	Schedule
Proceeds from new debentures	(\$15,286,018)	-81%	(\$2,928,697)	Schedule
Anticipated draw from prior year accumulated surplus - restricted	(\$10,940,912)	-29%	(\$7,821,886)	(2)
Tax levy for capital	\$5,944,759	-4%	\$5,722,147	-
Minimum Tax Levy	\$22,707,387	10%	\$24,981,454	-
Future Financial Plans:				
Contributions to Reserves as per Policies	\$1,535,000		\$1,535,000	Schedule
Tax levy for future financial plans	\$1,535,000	0%	\$1,535,000	(3)
Total Tax Levy	\$24,242,387	9 %	\$26,516,454	-
Net budgeted cash draw on accumulated surplus accounts	(\$10,287,202)	-25%	(\$7,746,990)	(1) + (2) +

OTHER:		
Restricted surplus (reserves), beginning of year	\$19,529,272	\$19,879,401
Restricted surplus (reserves), ending of year	\$19,879,401	\$12,132,411
Total budgeted operating and capital costs (excluding non-cash items)	\$71,274,178	\$61,691,905

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Mackenzie County 2014 Budget Schedules of Operating Revenues and General Operating Expenses

	Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	TOTAL
Schedule A-1: Operating Revenues (excluding municipo	Il taxes, and exclu	ding school and	l lodge requisition	<u>s)</u>				
Sale of Goods & Services	39,500	35,000	87,000	3,774,161	454,000	2,835	69,600	4,462,096
Interest Revenue	326,000	0	0	0	0	0	0	326,000
Provincial Grants - operating	100,000	50,000	730,873	150,000	0	168,359	234,673	1,433,905
Other Revenue including frontage	333,875	37,927	332,919	133,816	151,500	40,173	0	1,030,210
Total Revenues	799,375	122,927	1,150,792	4,057,977	605,500	211,367	304,273	7,252,211

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

2,455,008	385,107	3,186,143	1,314,563	730,100	262,910	486,873	8,820,704
1,385,879	825,886	2,349,908	1,137,991	363,385	812,335	247,414	7,122,798
132,400	244,180	4,006,331	298,271	15,500	59,650	69,045	4,825,377
102,450	25,670	302,600	401,025	0	2,400	0	834,145
1,806,810	5,000	0	0	0	0	0	1,811,810
0	0	0	0	0	185,500	1,750,302	1,935,802
71,577	0	442,856	219,225	0	0	0	733,658
0	0	772,891	0	0	0	0	772,891
295,250	161,751	5,665,833	1,575,773	3,103	109,534	430,154	8,241,398
87,200	5,300	0	1,000	0	0	0	93,500
6,336,574	1,652,894	16,726,562	4,947,848	1,112,088	1,432,329	2,983,788	35,192,083
265,906	183,812	191,867	369,500	360,267	144,740	31,885	1,547,977
6,602,480	1,836,706	16,918,429	5,317,348	1,472,355	1,577,069	3,015,673	36,740,060
	1,385,879 132,400 102,450 1,806,810 0 71,577 0 295,250 87,200 6,336,574 265,906	1,385,879 825,886 132,400 244,180 102,450 25,670 1,806,810 5,000 0 0 71,577 0 295,250 161,751 87,200 5,300 6,336,574 1,652,894 265,906 183,812	1,385,879 825,886 2,349,908 132,400 244,180 4,006,331 102,450 25,670 302,600 1,806,810 5,000 0 0 0 0 71,577 0 442,856 0 0 772,891 295,250 161,751 5,665,833 87,200 5,300 0 6,336,574 1,652,894 16,726,562 265,906 183,812 191,867	1,385,879 825,886 2,349,908 1,137,991 132,400 244,180 4,006,331 298,271 102,450 25,670 302,600 401,025 1,806,810 5,000 0 0 0 0 0 0 0 71,577 0 442,856 219,225 0 0 772,891 0 295,250 161,751 5,665,833 1,575,773 87,200 5,300 0 1,000 6,336,574 1,652,894 16,726,562 4,947,848 265,906 183,812 191,867 369,500	1,385,879 825,886 2,349,908 1,137,991 363,385 132,400 244,180 4,006,331 298,271 15,500 102,450 25,670 302,600 401,025 0 1,806,810 5,000 0 0 0 0 0 0 0 0 0 71,577 0 442,856 219,225 0 295,250 161,751 5,665,833 1,575,773 3,103 87,200 5,300 0 1,000 0 6,336,574 1,652,894 16,726,562 4,947,848 1,112,088 265,906 183,812 191,867 369,500 360,267	1,385,879 825,886 2,349,908 1,137,991 363,385 812,335 132,400 244,180 4,006,331 298,271 15,500 59,650 102,450 25,670 302,600 401,025 0 2,400 1,806,810 5,000 0 0 0 0 1,806,810 5,000 0 0 0 0 71,577 0 442,856 219,225 0 0 71,577 0 442,856 219,225 0 0 295,250 161,751 5,665,833 1,575,773 3,103 109,534 87,200 5,300 0 1,000 0 0 0 6,336,574 1,652,894 16,726,562 4,947,848 1,112,088 1,432,329 265,906 183,812 191,867 369,500 360,267 144,740	1,385,879 825,886 2,349,908 1,137,991 363,385 812,335 247,414 132,400 244,180 4,006,331 298,271 15,500 59,650 69,045 102,450 25,670 302,600 401,025 0 2,400 0 1,806,810 5,000 0 0 0 0 0 0 1,806,810 5,000 0 0 0 0 0 0 0 1,806,810 5,000 0 0 0 0 0 0 0 0 1,806,810 5,000 <

Non-cash items included in the above:

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

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

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

Schedule C

Mackenzie County 2014 Budget Contributions to Reserves as per established Policies

Reserves	Minimal contribution	
Emergency - Fire Department	\$150,000	
Emergency - Tompkins Fire Department	\$50,000	
Roads	\$500,000	
Vehicle & Equipment	\$485,000	
Drainage	\$250,000	
Parks & Playgrounds	\$50,000	(1)
Recreation Boards - Capital	\$50,000	(2)
Total	\$1,535,000	

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

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

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

2014 Budget Schedule D

Unit#	Dpt.	Description of Assets	Historical Cost	Depreciation up to Dec 31, 2014	Net Book Value on Jan 1, 2015	Estimated Selling Price	Estimated Profit or Loss on Disposal in 2014
Equipment							
2501	32	5th Wheel Trailer (1989)	\$3,800			\$2,500	
2518	32	Trailer - 18' carhauler	\$4,031			φ2,000	
		LC - Wide format plotter/scanner				\$500	
Part of 2415	32	ZA - Zero turn mower	\$7,600	\$1,398	\$6,202	\$5,000	\$1,202
2128	32	CAT Grader	\$338,559	\$121,424	\$217,136	\$148,000	\$69,136
2129	32	CAT Grader	\$336,736	\$61,959	\$274,777	\$200,000	\$74,777
2133	32	CAT Grader	\$336,737	\$61,959	\$274,777	\$200,000	\$74,777
Total			\$1,023,663	\$246,741	\$772,891	\$556,000	\$219,891

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

Mackenzie County 2014 Budget Long Term Debt

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

	2014	2013
ebentures -	\$	\$
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	114,37
12 4.453% due 2016 (for La Crete Gravity Sewer Line)	87,574	128,55
13 4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	42,941	58,87
14 4.501% due for 2027 (for Zama Tower Road Sewer)	134,087	141,92
15 4.311% due for 2017 (for FV 46th Street Sewer Line Extension)	22,158	30,38
16 4.012% due for 2018 (for Zama Water Treatment Plant)	712,160	873,21
17 4.012% due for 2018 (for Zama Wastewater System)	349,200	428,16
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	492,35
20 3.718% due for 2019 (for Zama Wastewater System)	121,158	145,46
21 3.334% due for 2019 (for La Crete Office Building)	598,202	706,39
22 3.334% due for 2019 (for Zama Multi-Use Cultural Building)	812,039	958,90
23 3.334% due for 2019 (for Zama Water Treatment Plant))	412,444	487,03
24 2.439% due on Dec 15, 2015 (La Crete Sewer Trunk Main)	88,205	174,29
25 3.377% due on Dec 15,2020 (Fort Vermilion Corporate Office Expansion)	479,736	550,73
4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	187,498	195,63
26 3.5635% due on Mar 15, 2021 (Rural Water Line)	1,502,953	1,705,05
28 2.85600% due on Dec 15, 2032 (Highway 88 connector)	1,848,372	1,925,29
29 3.728% due on Dec 15, 2033 (Highway 88 connector)	10,042,066	10,400,00
30 2.022% due on March 15, 2019 (La Crete lagoon upgrades)	1,141,750	
31 3.424% due on Mar 15, 2029 (High Level rural water line)	1,752,494	
	20,803,387	19,996,10

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

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

3. Debt limit calculation

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the County be disclosed as follows:

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

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

4. To be borrowed in 2014

Project description: High Level Rural Water Line South	
Borrowing capacity under Bylaw 903-13	
Proposed borrowing in 2013	
2014 Budget includes principle and interest	75,595
Project description: La Crete Lagoon Upgrades and Extension	
Borrowing capacity under Bylaw 913-13	
Proposed borrowing in 2013	
2014 Budget includes principle and interest	132,570

MUNICIPAL RESERVES

A	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)
Account	Name	(Dec. 31 2013)	projecis	2014 projects	VESELAE	Operaning	Cupilar Fond	Inditsiets	(Dec. 31, 2014)
	Operating Fund Reserves:								
4-12-710	Operating Fund Reserve - incl. non-TCA	488,564	(460,104)						28,460
4-12-711	Operating Fund Reserve	3,886,677						(1,000,000)	
4-32-714	Gravel Reclamation Reserve	22,377							22,377
4-32-720	Gravel Crushing Reserve	1,312,312				(1,000,000)			312,312
4-41-712	Reserve - Off Site Levy - Water	1,016,966	(292,060)						724,906
4-51-711	Rocky Acres Program - Incomplete	50,000				(50,000)			-
4-51-712	Grants to Other Organizations Reserve	174,812			50,000				224,812
4-61-712	Reserve - Development	183,585							183,585
4-72-712	Recreation - Parks Reserve	131,912			100,000				231,912
4-72-713	Subdivisions Reserve	197,473							197,473
4-72-714	Municipal Reserve	297,199							297,199
	Subtotal - Operating Fund Reserves	7,761,878	(752,164)	-	150,000	(1,050,000)	-	(1,000,000)	5,109,714
	Capital Fund Reserves:								
4-12-712	Incomplete Capital - Administration	251,903	(202,297)	-					49,606
4-23-712	Incomplete Capital - Fire Department	237,896							237,896
4-23-765	Emergency Services Reserves	307,413			200,000				507,413
4-25-712	Incomplete Capital - Ambulance	0			,				0
4-26-712	Incomplete Capital - Enforcement	123							123
4-31-761	Vehicle Replacement Reserve	1,432,506		(79,856)	485,000				1,837,650
4-32-713	Reserve - Roads (General)	2,406,918	(185,298)	(3,364,678)	500,000			1,000,000	356,942
4-32-715	Walking Trails - Fort Vermilion	2/100//10	(100/2/0/	(0,00,0,0,0)	000,000			.,	-
4-32-716	Walking Trails - La Crete	50,000	(50,000)						_
4-32-719	Incomplete Capital - Public Works	1,231,727	(1,055,223)						176,504
4-33-712	Incomplete Capital - Airport	150,713	(30,271)						120,442
4-37-714	Drainage Reserve	1,861,612	(19,755)	(950,000)	250,000				1,141,857
4-41-713	Water Treatment Plant Reserve	286,622	(214,249)	(/ 00/000/	200,000				72,373
4-41-714	Rural Water Line Reserve	24,808	(211,217)						24,808
4-41-760	Reserve - Water Upgrading	196,042							196,042
4-42-713	Incomplete Capital - Sewer	1,063,258	(975,518)						87,740
4-42-760	Reserve - Sewer Upgrading	251,556	(770,010)						251,556
4-43-712	Incomplete Capital - Waste	42,732	(7,732)						35,000
4-43-760	Reserve - Waste	3,000	(1,102)						3,000
4-43-761	Reserves-Garbage Projects (incl. capital)	8,500							8,500
4-61-713	Incomplete Capital - Development	45,146	(17,000)						28,146
4-63-712	Agriculture - Reserve		(17,000)						-
4-71-712	Recreation Reserve - Zama	0							- 0
4-71-712	Recreation Reserve - Fort Vermilion	143,368	(61,502)						81,866
4-71-713	Recreation Reserve - La Crete	42,486	(12,436)						30,050
4-72-711	Incomplete Capital - Recreation	621,904	(304,011)						317,893
4-97-760	General Capital Reserve	1,457,290	(004,011)						1,457,290
4-77-700	Subtotal - Capital Fund Reserves	12,117,523	(3,135,292)	(4,394,534)	1,435,000	-	-	1,000,000	7,022,697
		12,117,323	(0,103,272)	(4,074,004)	1,400,000	-	-	1,000,000	1,022,077
	TOTAL RESERVES	19,879,401	(3,887,456)	(4,394,534)	1,585,000	(1,050,000)	-	-	12,132,411

from cash requirement:	(8,281,990)	12,132,41
from TCA & non-TCA lists	8,281,990	
in balance		-

Water and Sewer Rate

Mackenzie County Water and Sewer Rate Review - Comparison of Rates

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

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

Estimated monthly bill for metered user with 18m3 consumption:	Current rates	100% Recovery	90% Recovery	85% Recovery	80% Recovery
Water	86.36	104.70	94.23	88.99	83.76
Sewer	22.45	49.68	44.71	42.23	39.74
Total	108.81	154.38	138.94	131.22	123.50
Increase		45.56	30.12	22.41	14.69
Non-metered user rates:	Current	100%	90 %	85%	80%
	rates	Recovery	Recovery	Recovery	Recovery
Cardlock rate	\$3.20	\$4.34	\$3.91	\$3.69	\$3.48
Raw water rate	\$2.38	\$2.56	\$2.31	\$2.18	\$1.92

Effective March 1, 2014 (10 months):	
Incremental water revenue @ 90%	512,119
Incremental sewer revenue @ 90%	111,052
	623,171

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

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

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

SEWER

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

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

Grants to Not-for-Profit Organizations

Summary of grants:	2014 Budget	2014 Request	2013 Budget	2012 Budget	2011	2010	2009	2008	2007	2006	2005
Mackenzie County Library Board	226,026	226,026	226,026	186,756	186,756	183,094	163,477	155,692	149,704	145,295	133,665
Recreation Boards	983,215	1,607,911	893,421	1,152,876	860,898	723,376	721,188	602,570	544,500	640,732	561,931
FCSS	293,341	333,464	293,341	293,341	293,341	293,341	287,591	285,098	276,414	272,800	266,828
Grants to other organizations	341,500	517,095	341,500	372,500	383,000	334,500	267,855	324,454	195,507	145,715	502,050
	1,844,082	2,684,496	1,754,288	2,005,473	1,723,995	1,534,311	1,440,111	1,367,814	1,166,125	1,204,542	1,464,474

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

Specification of requests by location:

Location	Recreation Boards	FCSS	Mackenzie County Library Board	Other Grants	Total
3 Recreation Boards - Capital	198,780				198,780
Fort Vermilion	275,410	117,227		84,000	476,637
La Crete	375,667	169,089		105,000	649,756
Zama	133,358	7,025		8,000	148,383
High Level			15,500	10,000	25,500
Rocky Lane				28,000	28,000
Rainbow Lake				10,000	10,000
Library			210,526		210,526
Other (Regional)				93,000	93,000
Cemeteries				3,500	3,500
Total 2014 Requests	983,215	293,341	226,026	341,500	1,844,082

Mackenzie County Library Boards

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
210,526	0.1%	210,216	0%	170,946	0%	170,946	2%	167,594	13%	147,977		140,192		134,204		130,295	
15,500		15,810		15,810		15,810		15,500		15,500		15,500		15,500		15,000	
226,026	0.0%	226,026	0%	186,756	0%	186,756	2%	183,094	12%	163,477	5%	155,692	4%	149,704	3%	145,295	9 %
10,927		10,927		10,927		10,002		10,002		10,002		10,002		10,002		9,687	
\$20.69		\$20.69		\$17.09		\$18.67		\$18.31		\$16.34		\$15.57		\$14.97		\$15.00	
	Request 210,526 15,500 226,026 10,927	Request g 210,526 0.1% 15,500 226,026 10,927 10,927	Request E 2013 Budget 210,526 0.1% 210,216 15,500 15,810 15,810 226,026 0.0% 226,026 10,927 10,927 10,927	Request E 2013 Budget E 210,526 0.1% 210,216 0% 15,500 15,810 226,026 0% 226,026 0.0% 226,026 0% 10,927 10,927 10,927 10,927	Request E 2013 Budget E 2012 Budget 210,526 0.1% 210,216 0% 170,946 15,500 15,810 15,810 15,810 226,026 0.0% 226,026 0% 186,756 10,927 10,927 10,927 10,927	Request E 2013 Budget E 2012 Budget E 210,526 0.1% 210,216 0% 170,946 0% 15,500 15,810 15,810 15,810 0% 226,026 0.0% 226,026 0% 186,756 0% 10,927 10,927 10,927 10,927 10,927	Request $\frac{1}{5}$ 2013 Budget $\frac{1}{5}$ 2012 Budget $\frac{1}{5}$ 2011 Budget 210,526 0.1% 210,216 0% 170,946 0% 170,946 15,500 15,810 15,810 15,810 15,810 15,810 226,026 0.0% 226,026 0% 186,756 0% 186,756 10,927 10,927 10,927 10,022 10,022 10,022	Request $\frac{5}{C}$ 2013 Budget $\frac{5}{C}$ 2012 Budget $\frac{5}{C}$ 2011 Budget 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$\frac{1}{20}$ 2011 Budget $\frac{1}{20}$ 2010 Budget $\frac{1}{20}$ Budget $\frac{1}{20}$ 210,526 0.1% 210,216 0% 170,946 0% 170,946 2% 167,594 13% 147,977 15,500 15,810 15,810 15,810 15,810 15,810 15,800 15,500 <td< td=""><td>Request $\frac{5}{C}$ 2013 Budget $\frac{5}{C}$ 2012 Budget $\frac{5}{C}$ 2010 Budget $\frac{5}{C}$ Budget $\frac{5}{C}$ 2008 Budget $\frac{5}{C}$ 2010 Budget $\frac{5}{C}$ 2008 Budget 210,526 0.1% 210,216 0% 170,946 0% 170,946 15 155,000 140,192 140,192 15,500 15,810 15,810 15,810 15,810 15,800 15,5</td><td>Request g 2013 Budget g 2012 Budget g 2011 Budget g 2010 Budget g Budget g 2008 Budget g 210,526 0.1% 210,216 0% 170,946 0% 170,946 2% 167,594 1% 147,977 140,192 15,500<!--</td--><td>Request $\frac{1}{5}$ 2013 Budget $\frac{1}{5}$ 2012 Budget $\frac{1}{5}$ 2011 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ Budget $\frac{1}{5}$ 2007 Budget $\frac{1}{5}$ 2008 Budget $\frac{1}{5}$ 2007 Budget 10,520 0.1% 210,216 0% 170,946 0% 167,594 13% 147,977 140,192 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170,946 0% 170,946 2% 167,574 13% 147,977 140,192 134,204 134,204 15,500 15,810 15,810 15,810 15,810 15,810 15,500 140,704 3% 10,927 10,927 10,927 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002</td> <td>Request $\frac{1}{5}$ 2013 Budget $\frac{1}{5}$ 2011 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ Budget $\frac{1}{5}$ 2008 Budget $\frac{1}{5}$ 2007 Budget $\frac{1}{5}$ 2006 Budget $\frac{1}{5}$ 2007 Budget</td>	Request $\frac{1}{5}$ 2013 Budget $\frac{1}{5}$ 2012 Budget $\frac{1}{5}$ 2011 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ Budget $\frac{1}{5}$ 2007 Budget $\frac{1}{5}$ 2008 Budget $\frac{1}{5}$ 2007 Budget 10,520 0.1% 210,216 0% 170,946 0% 167,594 13% 147,977 140,192 134,204 15,500 15,810 15,810 15,810 15,810 15,500 15,500 15,500 15,500 15,500 15,500 15,500 15,500 149,704 10,927 10,927 10,927 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002	Request $\frac{5}{6}$ 2013 Budget $\frac{5}{6}$ 2012 Budget $\frac{5}{6}$ 2018 Budget $\frac{5}{6}$ 2008 Budget $\frac{5}{6}$ 2007 Budget $\frac{5}{6}$ 210,526 0.1% 210,216 0% 170,946 0% 170,946 2% 167,574 13% 147,977 140,192 134,204 134,204 15,500 15,810 15,810 15,810 15,810 15,810 15,500 140,704 3% 10,927 10,927 10,927 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002 10,002	Request $\frac{1}{5}$ 2013 Budget $\frac{1}{5}$ 2011 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ 2010 Budget $\frac{1}{5}$ Budget $\frac{1}{5}$ 2008 Budget $\frac{1}{5}$ 2007 Budget $\frac{1}{5}$ 2006 Budget $\frac{1}{5}$ 2007 Budget

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.

Mackenzie County

2009

2010

2012 2011

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

2014

2013

2014

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

	Capital - see specification	43,500	23,500	31,000	19,000	0	0	1,149
Recreation Society	Operating - Board & Facilities	118.880	103.374	103.374	98,451	98,451	83.690	76,082
(excl. FCSS	Operating - Board & racinites	110,000	103,374	103,374	70,431	70,431	03,070	70,002
& excl.	Total requested	162,380	126,874	134,374	117,451	98,451	83,690	77,231
Chamber of	Paid by County:							
Commerce)	Operating - Utilities	8,975	8,975	8,975	9,700	7,275	11,517	13,959
,	Operating - Insurance	5,503	5,503	3,083	3,083	3,083	3,450	3,941
	Total requested + paid by County	176,858	141,352	146,432	130,234	108,809	98,657	95,130

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

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

198,780 317,000 317,000

776,196

118,220

Mackenzie County Schedule of Recurring Grants - FCSS

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

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

Mackenzie County

Grants to Other Non-Profit Organizations

Organization	Operating or Capital	Current Service Provisions	2012 Request an increase due to	2014 Request an increase due to	Funding will maintain the existing services provision?	2014 Budget	2014 Requests	2013 Budget	2012 Budget	2011 Budget
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum	Year round employees are needed	As per 2013 request. Increase in salaries & benefits.	Yes	25,000	30,000	25,000	25,000	25,000
FV Area Board of Trade	Operating	Economic development	Educational, Community Beautification Clean Up, Website	Building repair & maintenance \$10,000. Project coordinator \$4000.	Yes	12,000	20,500	12,000	12,000	12,000
	Operating			100th Anniversary celebrations.	One-time event.	5,000	10,000	-	-	-
FV Royal Canadian Legion, Branch 243	Operating	Utilities	Utilities Increase			6,000	6,000	6,000	6,000	
FV Senior Club	Operating	Services to Seniors	Utilities & Upgrade		Yes	4,000	4,000	4,000	4,000	4,000
FV Walking Trail - in TCA budget	Operating					-	10,000	10,000	10,000	10,000
FV Friends of the Old Bay House Society	Capital	Heritage preservation	Restoration of the Old Bay House	To match CFEP grant application. Certain costs not eligible for CFEP. County pays frontage and property taxes.		0	30,000	-	-	10,000
FV Mackenzie Applied Research	Operating	Land lease and utility costs		Operating	Under review	-	0	50,000	-	-
Association - Budget includes \$35,000	Capital	Building + Water/Sewer		Capital - Building \$12,000 + Water & sewer \$20,000		32,000	32,000	0	-	-
FV Northeast Community Adult Learning Council	Operating	FV & Area Family Literacy Incentive	No increase new grant application	Facilitate modules to train young mothers and caregivers in getting babies & toddlers interested in books, stories, etc.		0	7,000	-		-
Fort Vermilion Recreation Society	Operating	FV 225th Anniversary Celebration			N/A	-	0	10,000	-	-
LC Area Chamber of Commerce	Operating	Operating Funds	Increase staff, Professional Development for businesses, Improve La Crete's Economy	2014 objectives include: membership retention & increase value; improve La Crete's economy; increase & promote educational & career opportunities; form & expand partnership (e.g., REDI).	Yes	23,000	28,000	23,000	23,000	23,000
LC Agricultural Society - Mennonite	Capital	Heritage preservation	Museum Equipment, Shed Extension, New Siding for Wiebe Barn, Flour Mill Preservation, Northern Alberta Fun Flyers	Zero-turn mower, leaf & lawn vacuum, 3 point hitch, 2 filing cabinets & folders, bookshelf, dirt house, museum bone yard shetter roof.	Yes	10,000	30,000	10,000	10,000	10,000
Heritage Village	Operating	Heritage preservation	Museum Project Manager (wages) Accounting Review, Events	Museum Project Manager (wages), accounting review, events, yard and building maintenance.	Yes	35,000	50,000	35,000	35,000	35,000
	Operating	Utilities	Utilities		Yes	30,000	30,000	30,000	30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events				-	0	5,000	5,000	5,000
LC Meals for Seniors	Operating	Provides a hot noon meal and social interaction for residents of the La Crete Altenhein	Rising costs of groceries, utilities as a substantial change in residency	Altenheim kitchen operations.	Yes - ongoing operation	4,000	5,000	4,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services	No increase requested		Yes - ongoing operation	3,000	3,000	3,000	3,000	3,000
LC Walking Trails - in TCA budget	Operating			2013 approval was reallocated to TCA budget for Jubilee Park walking trails.		-	10,000	0	10,000	10,000
LC Youth Activity Centre	Operating			Guest speaker engagement (Theo Fleury).			14,095	0	-	
LC Polar Cats	Operating	Brush clearing (one-time grant)				-	0	15,000	-	
Rainbow Lake Youth Centre Society	Capital			Bike/skate park.		10,000	15,000	-		
	Operating	Community Hall	No increase		Yes	10,000	10,000	10,000	10,000	10,000
HL Rural Community Hall	Capital	Community events	Dishwasher & Air Conditioner			0	0	15,000	15,000	12,500
High Level Golden Range Society	Operating	Seniors' Centre operating expenses		2014 operating budget = \$20,800.	Yes		18,000	5,000	-	
	Capital	Agricultural programs, cross country ski trails, ski rental facility, riding arena, community centre	Grooming Equipment / Skidoo	Continue upgrading. Increasing volume of ski equipment. Purchase arena. Grooming attachment. Arena gates. Equine obstacle		14,000	14,000	14,000	12,000	10,000
Restanting Australia (C. 19	Operating		No increase requested	equioment.	Yes - will maintain the ongoing operation	14,000	14,000	14,000	14,000	12,000
Rocky Lane Agricultural Society	Operating - C/F amount from 2012 (in reserve)	Council committed \$50,000/year for three years (starting 2011) towards Rocky Acres Agricultural Program to be delivered by FVSD	No increase requested				0	50,000	50,000	50,000
	Operating	Maintenance of ski trails (one-time grant)				-	0	15,000	-	-
Mackenzie Regional Community Policing Society	Operating	Provide services to victims of crime or tragedy.		Increased operating costs: 2014 budget = \$150,000. Oversee, develop, implement and maintain quality of service.	Yes	10,000	40,000	-	-	10,000

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

Total per Grants to Other Organizations Policy

270,000 473,595 388,000 301,000 328,500

Mackenzie County Cemeteries

2014 Budget

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