

MACKENZIE COUNTY

2015 Operating & Capital Budget

December 4, 2014 – Special Council Meeting

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2015 Draft Operating Budget

Mackenzie County
Summary of All Units
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget	Budget	Budget
	2.00	3.00	4.00	5.00	6.00		
OPERATING REVENUES							
100-Taxation	\$29,859,344	\$30,860,986	\$33,718,682	\$33,320,265	\$27,678,845	(\$5,641,420)	-17%
124-Frontage	\$255,668	\$248,706	\$247,383	\$267,599	\$270,471	\$2,872	1%
747-School requisition	\$6,157,364	\$6,222,152	\$3,149,287	\$6,306,111	\$0	(\$6,306,111)	-100%
750-Lodge requisition	\$291,715	\$392,262	\$490,719	\$488,959	\$0	(\$488,959)	-100%
Net property taxes	\$23,665,933	\$24,495,279	\$30,326,059	\$26,792,794	\$27,949,316	\$1,156,522	
420-Sales of goods and services	\$641,482	\$372,681	\$596,651	\$547,635	\$623,595	\$75,960	14%
421-Sale of water - metered	\$2,097,610	\$2,158,058	\$2,257,117	\$2,674,505	\$3,011,440	\$336,935	13%
422-Sale of water - bulk	\$700,271	\$701,657	\$798,274	\$989,956	\$923,555	(\$66,401)	-7%
424-Sale of land	\$63,764	\$46,859	\$35,956	\$0	\$0	\$0	#DIV/0!
510-Penalties on taxes	\$140,171	\$240,452	\$444,838	\$140,000	\$250,000	\$110,000	79%
511-Penalties of AR and utilities	\$41,251	\$41,766	\$46,656	\$40,000	\$40,000	\$0	0%
520-Licenses and permits	\$19,911	\$22,484	\$44,056	\$33,000	\$32,800	(\$200)	-1%
521-Offsite levy	\$61,302	\$156,593	\$111,359	\$0	\$0	\$0	#DIV/0!
522-Municipal reserve revenue	\$44,578	\$110,066	\$60,132	\$50,000	\$50,000	\$0	0%
526-Safety code permits	\$330,815	\$308,789	\$361,320	\$250,000	\$275,000	\$25,000	10%
525-Subdivision fees	\$48,899	\$44,674	\$55,262	\$25,000	\$30,000	\$5,000	20%
530-Fines	\$16,270	\$15,221	\$34,838	\$20,000	\$36,000	\$16,000	80%
531-Safety code fees	\$13,074	\$12,993	\$13,614	\$10,000	\$10,000	\$0	0%
550-Interest revenue	\$430,269	\$402,125	\$442,995	\$326,000	\$350,000	\$24,000	7%
551-Market value changes	\$23,771	(\$24,697)	(\$150,144)	\$0	\$0	\$0	#DIV/0!
560-Rental and lease revenue	\$77,847	\$107,152	\$101,406	\$77,591	\$77,831	\$240	0%
570-Insurance proceeds	\$673	\$16,236	\$13,164	\$0	\$0	\$0	#DIV/0!
592-Well drilling revenue	\$250,945	\$147,804	\$48,569	\$75,000	\$50,000	(\$25,000)	-33%
597-Other revenue	\$182,787	\$282,095	\$46,884	\$212,875	\$159,000	(\$53,875)	-25%
598-Community aggregate levy	\$109,231	\$97,889	\$17,746	\$50,000	\$75,000	\$25,000	50%
630-Sale of non-TCA equipment	\$2,454	\$0	\$1,982	\$800	\$0	(\$800)	-100%
790-Tradeshaw Revenues	\$0	\$1,475	\$25,416	\$28,345	\$23,425	(\$4,920)	-17%
840-Provincial grants	\$2,921,832	\$1,821,615	\$692,362	\$1,433,905	\$1,079,457	(\$354,449)	-25%
890-Gain (Loss) Penny Rounding	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
990-Over/under tax collections	(\$28,458)	\$10,836	\$0	(\$8,741)	\$0	\$8,741	-100%
TOTAL REVENUE	\$31,856,681	\$31,590,099	\$36,426,510	\$33,768,665	\$35,046,418	\$1,277,753	
OPERATING EXPENSES							
110-Wages and salaries	\$5,088,978	\$5,645,161	\$5,172,962	\$6,737,023	\$6,946,324	\$209,301	3%
132-Benefits	\$876,394	\$1,017,599	\$1,019,377	\$1,404,288	\$1,413,232	\$8,944	1%
136-WCB contributions	\$42,059	\$63,138	\$6,276	\$47,345	\$48,324	\$979	2%
142-Recruiting	\$13,193	\$0	\$8,258	\$20,000	\$20,000	\$0	0%
150-Isolation cost	\$34,442	\$43,798	\$38,615	\$66,000	\$54,000	(\$12,000)	-18%
151-Honoraria	\$473,231	\$515,230	\$352,544	\$566,050	\$602,250	\$36,200	6%
211-Travel and subsistence	\$412,881	\$317,291	\$202,787	\$375,630	\$396,920	\$21,290	6%
212-Promotional expense	\$26,864	\$102,704	\$90,434	\$77,500	\$82,500	\$5,000	6%
214-Memberships & conference fees	\$111,370	\$78,290	\$81,239	\$128,280	\$137,618	\$9,338	7%
215-Freight	\$94,542	\$111,899	\$98,648	\$123,980	\$134,640	\$10,660	9%
216-Postage	\$29,193	\$44,113	\$40,335	\$42,500	\$45,800	\$3,300	8%
217-Telephone	\$136,459	\$140,050	\$99,708	\$143,199	\$131,454	(\$11,745)	-8%
221-Advertising	\$61,461	\$40,296	\$40,519	\$58,500	\$63,850	\$5,350	9%
223-Subscriptions and publications	\$4,777	\$6,227	\$6,490	\$11,512	\$12,245	\$733	6%
231-Audit fee	\$68,965	\$64,125	\$94,150	\$76,000	\$72,000	(\$4,000)	-5%
232-Legal fee	\$74,488	\$75,108	\$49,058	\$85,000	\$73,000	(\$12,000)	-14%
233-Engineering consulting	\$152,968	\$99,267	\$84,684	\$98,500	\$81,500	(\$17,000)	-17%
235-Professional fee	\$2,660,001	\$1,420,980	\$1,208,357	\$1,477,110	\$1,711,364	\$234,254	16%
236-Enhanced policing fee	\$237,840	\$257,812	\$116,808	\$284,000	\$297,200	\$13,200	5%
239-Training and education	\$42,147	\$53,303	\$120,266	\$207,456	\$165,273	(\$42,183)	-20%
242-Computer programming	\$52,746	\$47,267	\$73,583	\$85,878	\$98,428	\$12,550	15%
251-Repair & maintenance - bridges	\$59,312	\$35,702	\$8,780	\$406,500	\$838,500	\$432,000	106%
252-Repair & maintenance - buildings	\$181,060	\$134,594	\$105,444	\$174,050	\$156,820	(\$17,230)	-10%
253-Repair & maintenance - equipment	\$256,390	\$332,207	\$275,128	\$330,400	\$360,470	\$30,070	9%
255-Repair & maintenance - vehicles	\$100,884	\$67,877	\$67,331	\$94,300	\$85,800	(\$8,500)	-9%
258-Contract graders	\$93,290	\$182,425	\$122,885	\$150,000	\$150,840	\$840	1%
259-Repair & maintenance - structural	\$977,660	\$1,543,400	\$1,219,893	\$1,727,605	\$1,723,370	(\$4,235)	0%
261-Ice bridge construction	\$76,692	\$144,054	\$52,417	\$120,000	\$120,000	\$0	0%
262-Rental - building and land	\$15,133	\$23,442	\$29,685	\$31,850	\$32,210	\$360	1%
263-Rental - vehicle and equipment	\$65,035	\$55,572	\$47,694	\$61,556	\$60,045	(\$1,511)	-2%
266-Communications	\$73,785	\$73,018	\$78,749	\$107,342	\$110,291	\$2,949	3%
271-Licenses and permits	\$10,368	\$10,171	\$4,118	\$20,100	\$8,300	(\$11,800)	-59%
272-Damage claims	\$1,500	\$2,916	\$20,771	\$5,000	\$5,000	\$0	0%

Mackenzie County
Summary of All Units
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget	Budget	Budget
273-Taxes	\$990	\$817	\$0	\$15,000	\$1,000	(\$14,000)	-93%
274-Insurance	\$272,043	\$271,727	\$0	\$313,000	\$298,960	(\$14,040)	-4%
342-Assessor fees	\$257,865	\$261,782	\$190,610	\$262,100	\$263,000	\$900	0%
290-Election cost	\$0	\$14,282	\$0	\$5,000	\$5,000	\$0	0%
511-Goods and supplies	\$968,357	\$761,848	\$629,429	\$890,136	\$903,503	\$13,367	2%
521-Fuel and oil	\$820,952	\$944,698	\$578,556	\$820,550	\$905,350	\$84,800	10%
531-Chemicals and salt	\$195,479	\$233,128	\$186,583	\$295,600	\$319,100	\$23,500	8%
532-Dust control	\$365,815	\$458,750	\$698,227	\$656,000	\$1,000,000	\$344,000	52%
533-Grader blades	\$133,451	\$119,161	\$104,090	\$140,000	\$137,500	(\$2,500)	-2%
534-Gravel (apply; supply and apply)	\$1,017,661	\$806,073	\$2,267,915	\$3,433,600	\$1,551,755	(\$1,881,845)	-55%
535-Gravel reclamation cost	\$12,109	\$26,529	\$0	\$0	\$0	\$0	#DIV/0!
543-Natural gas	\$84,170	\$106,154	\$107,192	\$117,500	\$122,966	\$5,466	5%
544-Electrical power	\$571,607	\$692,901	\$529,538	\$716,643	\$846,392	\$129,749	18%
710-Grants to local governments	\$1,371,120	\$1,786,210	\$1,318,117	\$1,811,810	\$2,287,400	\$475,590	26%
735-Grants to other organizations	\$1,690,701	\$1,745,667	\$1,847,831	\$1,941,802	\$1,907,302	(\$34,500)	-2%
810-Interest and service charges	\$39,104	\$17,864	\$24,501	\$36,000	\$36,000	\$0	0%
831-Interest - long term debt	\$426,418	\$396,045	\$356,782	\$733,658	\$621,195	(\$112,463)	-15%
921-Bad debt expense	\$3,479	(\$3,301)	\$139	\$7,500	\$4,500	(\$3,000)	-40%
922-Tax cancellation/write-off	\$202,181	\$32,222	\$29,832	\$50,000	\$50,000	\$0	0%
992-Cost of land sold	\$4,429	\$25,486	\$0	\$0	\$0	\$0	#DIV/0!
993-NBV value of disposed TCA	\$830,743	\$7,000	\$0	\$772,891	\$0	(\$772,891)	-100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	\$2,177,164	-222%
995-Depreciation of TCA	\$6,769,738	\$7,213,241	\$0	\$8,241,398	\$8,938,929	\$697,531	8%
TOTAL	\$29,357,595	\$28,943,205	\$19,907,333	\$35,625,133	\$37,637,075	\$2,011,942	6%
Non-TCA projects	\$148,191	\$592,124	\$280,046	\$1,547,977	\$433,600	(\$1,114,377)	-72%
TOTAL EXPENSES	\$29,505,786	\$29,535,329	\$20,187,379	\$37,173,110	\$38,070,675	\$897,565	2%
EXCESS (DEFICIENCY)	\$2,350,895	\$2,054,770	\$16,239,131	(\$3,404,445)	(\$3,024,257)	\$380,188	-11%
OTHER							
840-Provincial transfers for capital	\$5,103,229	\$4,954,981	\$5,462,976	\$16,461,583	\$0	(\$16,461,583)	-100%
575-Contributed TCA	\$0	\$150,000	\$0	\$0	\$0	\$0	#DIV/0!
597-Other capital revenue	\$156,682	\$57,455	\$78,000	\$646,970	\$0	(\$646,970)	-100%
630-Proceeds of sold TCA asset	\$648,231	\$1,523	\$75,000	\$556,000	\$0	(\$556,000)	-100%
	\$5,908,141	\$5,163,959	\$5,615,976	\$17,664,553	\$0	(\$17,664,553)	-100%
EXCESS (DEFICIENCY) - PS MODEL	\$8,259,036	\$7,218,728	\$21,855,107	\$14,260,108	(\$3,024,257)	(\$17,284,365)	-121%
CONVERT TO LG INCOME STATEMENT							
Remove non-cash transactions associated with PSAB changes							
993-NBV value of disposed TCA	\$830,743	\$7,000	\$0	\$772,891	\$0	(\$772,891)	-100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	\$2,177,164	-222%
995-Amortization of TCA	\$6,769,738	\$7,213,241	\$0	\$8,241,398	\$8,938,929	\$697,531	8%
Remove TCA revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00
Total of OTHER per above	(\$5,908,141)	(\$5,163,959)	(\$5,615,976)	(\$17,664,553)	\$0	\$17,664,553	-100%
Add LTD principle paid	\$0	\$0	\$0	\$0	\$0	\$0	0.00
832-Principle Payments	\$2,275,059	\$1,826,572	\$1,035,850	\$2,259,770	\$1,669,369	(\$590,401)	-26%
Add/Deduct LG model TF to/from reserves	\$0	\$0	\$0	\$0	\$0	\$0	0.00
920-Contribution from Capital Reserve	\$0	(\$353,085)	\$0	\$0	\$0	\$0	#DIV/0!
930-Contributions from Operating Reserve	(\$22,181)	\$0	\$0	(\$1,897,104)	\$0	\$1,897,104	-100%
762-Contribution to Capital (funding TCA projects)	\$667,467	\$3,583,050	\$0	\$2,732,669	\$0	(\$2,732,669)	-100%
763-Contribution to Capital Reserves	\$4,572,682	\$2,889,832	\$0	\$1,435,000	\$1,435,000	\$0	0%
764-Contribution to Operating Reserves	\$3,039,422	\$1,579,524	\$0	\$100,000	\$100,000	\$0	0%
EXCESS (DEFICIENCY) - LG MODEL	\$132,006	\$0	\$15,203,280	\$0	\$3,907,958	\$3,907,958	#DIV/0!

Project Code in 2015	Project Name	Total Projected Cost	CF costs up to Dec 31, 2014	Total Estimated Cost	County Cost
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Administration Department

	HL - Building Repairs	8,000		8,000	8,000
	FV - Base Board Heaters	10,000		10,000	10,000
	LC - New Lights GIS Office	3,000		3,000	3,000
	I.T. Budget - Staff P.C.s , software licenses, etc	45,600		45,600	45,600
	I.T. Budget - Network, Printer, iPads/Phones	10,300		10,300	10,300
	I.T. Budget - Wireless infrastructure & website	29,000		29,000	29,000
	<i>Total department 12</i>	105,900	-	105,900	105,900

Fire Department

	LC - Hoses, tools, PPV, fans etc for back up truck	20,000		20,000	20,000
	LC - Tompkins Repair Parking Lot	5,000		5,000	5,000
	<i>Total department 23</i>	25,000	-	25,000	25,000

Ambulance Department

	FV - construct gas meter guard at EMS station	3,000		3,000	3,000
	FV - Eavestrough	1,500		1,500	1,500
	<i>Total department 25</i>	4,500	-	4,500	4,500

Transportation Department

	ZA - Zama Access Road Pave	80,500		80,500	80,500
	LC - Utility Right-of-Way Clearing	15,000		15,000	15,000
	LC - Rec Lease 820035	10,200		10,200	10,200
	<i>Total department 32</i>	105,700	-	105,700	105,700

Water Treatment & Distribution Department

	FV - Light Replacement	15,000		15,000	15,000
	FV & ZA - WTP, construct gas meter guards	4,500		4,500	4,500
	<i>Total department 41</i>	19,500	-	19,500	19,500

Sewer Disposal Department

Project Code in 2015	Project Name	Total Projected Cost	CF costs up to Dec 31, 2014	Total Estimated Cost	County Cost
	LC - Northpointe Lift Station Fence	8,000		8,000	8,000
<i>Total department 42</i>		8,000	-	8,000	8,000

Solid Waste Disposal

	FV - Transfer Station Composting Program	5,000		5,000	5,000
	LC - Transfer Station Composting Program	5,000		5,000	5,000
	LC - Waste Packer Plan	5,000		5,000	5,000
<i>Total department 43</i>		15,000	-	15,000	15,000

Planning & Development Department

	LC - La Crete Streetscape Design	65,000		65,000	65,000
	FV - Fort Vermillion Heritage Design Guide	30,000		30,000	30,000
	Economic Development Action Plan	50,000		50,000	50,000
<i>Total department 61</i>		145,000	-	145,000	145,000

Parks & Playgrounds Department

	FV - Bridge Campsite Swingset	5,000		5,000	5,000
<i>Total department 72</i>		5,000	-	5,000	5,000

TOTAL 2011 Non-Capital Projects		433,600	-	433,600	433,600
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Cash Flow Requirement

Cash Flow Requirement:

The Cash Flow Requirement schedule summarizes all of the County's cash requirements for the 2015 year, including operating, capital, borrowing, and municipal reserve transactions.

For this presentation of the operating budget draft, this schedule includes only the following financial objectives:

- cash flow needs for the draft operating budget, including the projected operating costs offset by estimated operating revenues;
- capital grant revenues;
- annual transfers to municipal reserves as per established policies;
- disposal of capital assets; and
- capital debt interest expense and principal repayments.

One of the key figures in this schedule is the amount of revenue that will be required to be raised by municipal levy, or property taxes, in order to fund the County's operating expenses.

Mackenzie County
2015 BUDGET - Cash Requirement

	2014 Budget	% change	2015 Budget	
Operating Cash Requirements:				
Operating Cost (excluding non-cash items and capital debt interest expense)	\$26,630,645	1%	\$26,879,296	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,547,977	-69%	\$483,600	
Non-TCA revenue - Fees				
Less: Other Operating Revenue (excluding municipal tax levy)	(\$7,252,211)	-2%	(\$7,097,102)	Schedule A-1
Anticipated draw on short-term borrowing for 2015 & 2016 portions of 2014 gravel-crushing programme				
Anticipated draw from prior year accumulated surplus - restricted (for Non-TCA projects)	(\$460,104)	-100%		(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(\$1,431,000)			(1)
Tax levy for operations	\$19,035,307	6%	\$20,265,794	
Capital Cash Requirements:				
Capital costs	\$31,995,115	-57%	\$13,630,217	
Capital debt interest	\$733,658	-15%	\$621,194	Schedule E
Capital debt principal	\$2,259,770	-26%	\$1,669,369	Schedule E
Less:				
Capital revenue - grants	(\$16,461,583)	-73%	(\$4,431,837)	Schedule B
Other capital revenue (community, developers' contributions; contributed assets)	(\$646,970)	-100%		
Proceeds on disposal of assets	(\$556,000)	-6%	(\$525,403)	Schedule D
Proceeds from new debentures	(\$2,928,697)	-100%	\$0	Schedule E
Anticipated draw from prior year accumulated surplus - restricted	(\$8,675,196)	-100%		(2)
Anticipated draw from prior year accumulated surplus - unrestricted	\$0		\$0	
Tax levy for capital	\$5,720,097	92%	\$10,963,541	
Minimum Tax Levy	\$24,755,404	26%	\$31,229,334	
Future Financial Plans:				
Contributions to Reserves as per Policies	\$1,535,000		\$1,535,000	Schedule C
Contributions to Reserves	\$0			
Tax levy for future financial plans	\$1,535,000	0%	\$1,535,000	(3)
Total Tax Levy	\$26,290,404	25%	\$32,764,334	
Net budgeted cash draw on accumulated surplus accounts	(\$10,287,202)	-115%	\$1,535,000	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	\$19,529,272		\$9,242,070	
Restricted surplus (reserves), ending of year	\$9,242,070		\$10,777,070	
20% of the total allowable debt limit (the benchmark that was set by Council in respect to reserves)	\$8,639,653		\$8,199,183	
Total budgeted operating and capital costs (excluding non-cash items)	\$63,167,165		\$43,283,677	

Mackenzie County
2015 Budget
Schedules of Operating Revenues and General Operating Expenses

Schedules A-1 & A-2

Legislative and Administration	Protective Services	Transportation and Airport	Utilities	Planning & Development	Agricultural & Veterinary	Recreation & Cultural	2015
11 + 12	23 + 25 + 26	32 + 33	41 + 42 + 43	61 + 66	63 + 64	51+71+72+73+74	Budget

6.00

Schedule A-1: Operating Revenues (excluding municipal taxes, and excluding school and lodge requisitions)

Sale of Goods & Services	36,500	85,000	90,000	4,060,255	204,000	2,835	80,000	4,558,590
Interest Revenue	350,000	-	-	-	-	-	-	350,000
Provincial Grants - operating	61,090	-	608,694	-	-	175,000	234,673	1,079,457
Other Revenue including frontage	390,000	53,727	158,336	40,000	431,500	35,493	-	1,109,056
TOTAL REVENUE	837,590	138,727	857,030	4,100,255	635,500	213,328	314,673	7,097,102

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

Wages & Salaries, Benefits, WCB, Recruiting, Honorariums	2,799,864	416,376	3,358,039	1,113,606	715,326	260,128	400,791	9,064,130
Contracted and General Services	1,394,193	934,098	2,636,808	1,150,290	389,900	985,480	252,629	7,743,398
Materials & Supplies, Fuel & Oil, Chemicals & Salt	140,650	261,017	5,088,550	357,076	19,500	79,650	68,420	6,014,863
Utilities (Gas, Power)	109,782	25,878	407,230	422,687	-	-	3,781	969,358
Grants to local governments	2,282,400	5,000	-	-	-	-	-	2,287,400
Grants to other organizations	-	-	-	-	-	150,000	1,757,302	1,907,302
Capital debt interest	60,559	-	415,788	144,848	-	-	-	621,195
Net Book Value of disposed TCA	-	-	-	-	-	-	-	-
Amortization	340,000	173,826	6,195,000	1,642,000	3,103	140,000	445,000	8,938,929
Other	87,500	1,500	-	1,500	-	-	-	90,500
TOTAL OPERATING EXPENSES	7,214,948	1,817,695	18,101,415	4,832,007	1,127,829	1,615,258	2,927,923	37,637,075
Non-TCA projects	105,900	29,500	105,700	42,500	145,000	-	5,000	433,600
TOTAL EXPENSES	7,320,848	1,847,195	18,207,115	4,874,507	1,272,829	1,615,258	2,932,923	38,070,675

Less:

Non-cash items included in the above:

Estimated gravel inventory change at Year End 2014	-	-	1,197,655	-	-	-	-	1,197,655
Net Book Value of disposed TCA	-	-	-	-	-	-	-	-
Amortization	340,000	173,826	6,195,000	1,642,000	3,103	140,000	445,000	8,938,929
Capital debt interest	60,559	-	415,788	144,848	-	-	-	621,195
Total operational expenses excluding non-cash items and capital debt interest	6,814,389	1,643,869	10,292,972	3,045,159	1,124,726	1,475,258	2,482,923	26,879,296

Mackenzie County
 2015 Budget
 Capital Grant Revenues (for TCA projects)

Schedule B

	Grant funding deferred from prior year	New 2015 Funding	Total Capital Grant Revenue
Provincial Capital Grants - FGTF	\$0	\$557,412	\$557,412
Provincial Capital Grants - MSI (Capital)	\$0	\$2,846,688	\$2,846,688
Provincial Capital Grants - AT (Child Lake/Boyer Lake)	\$0	\$0	\$0
Resource Road Program	\$0	\$0	\$0
Build Canada Fund (estimate)	\$0	\$1,027,737	\$1,027,737
Provincial Capital Grants - GAP - Bridges Program	\$0	\$0	\$0
Provincial Grant - AB Water & Wastewater Program	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total Capital Revenues	\$0	\$4,431,837	\$4,431,837

2015 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
Recreation Boards - Capital	\$50,000
Total	\$1,535,000

Mackenzie County
 Estimate of Gain or Loss on Disposals of TC Assets, in 2015

2015 Budget
 Schedule D

Unit#	Dpt.	Loc	Year	Km's / hrs	Description of Assets	Historical Cost	Estimated Selling Price
Vehicles							
1642	23	FV	2005	190,046	1500 Quad Cab 4x4	\$33,189	\$1,500
1222	32	FV	2004	239,289	Chev Siverado 1500 4x4	\$27,199	\$1,500
1649	32	FV	2007	193,103	R1500 Quad Cab 4x4	\$34,450	\$13,103
1648	32	FV	2007	268,575	Dodge Quad Cab 2500	\$35,328	\$1,500
1143	32	LA	2001	126,645	Dodge R1500	\$26,900	\$1,500
1146	32	LA	2001	180,373	Dodge R1500	\$27,078	\$1,500
1635	32	LA	1999	268,271	Chev Crew Cab 4x4	\$34,481	\$1,500
1225	41	FV	2006	280,000	Ford F150 1/2ton 4x4	\$28,187	\$1,500
1219	41	LA	2002	211,000	Ford F150 1/2ton 4x4	\$27,250	\$1,500
1650	63	FV	2008	253,000	Ford F150 1/2ton 4x4	\$28,187	\$1,500
Equipment							
2007	32		2004	296,000	Western Star Gravel Truck	\$118,035	\$25,000
2325	32		2011		S-750 BOBCAT SKID STEER	\$37,981	\$35,000
2804	32		2005		Bobcat Snowblower 78" SB200	\$5,080	\$500
3008	32		2007		John Deere 737 60" Front Mount	\$11,500	\$1,500
2130	32		2011		CAT Grader	\$336,736	\$145,600
2131	32		2011		CAT Grader	\$336,736	\$145,600
2132	32		2011		CAT Grader	\$336,736	\$145,600
Total						\$1,485,053	\$525,403

Transmission done
 Accident
 Transmission done
 2 WLD and too light

1. Schedule of ending balances for long term debt as of December 31, 2015

		2015	2014
Debentures -		\$	\$
From Alberta Capital Finance Authority:			
11	3.77% due 2015 (for La Crete 94th Avenue)	0	58,254
12	4.453% due 2016 (for La Crete Gravity Sewer Line)	44,751	87,574
13	4.311% due 2017 (for La Crete 98th Ave, Curb, Gutter, Sidewalk)	26,312	42,941
14	4.501% due for 2027 (for Zama Tower Road Sewer)	125,888	134,087
15	4.311% due for 2017 (for FV 46th Str Sewer Line Extension)	13,577	22,158
16	4.012% due for 2018 (for Zama Water Treatment Plant)	544,584	712,160
17	4.012% due for 2018 (for Zama Wastewater System)	267,031	349,200
18	3.046% due for 2013 (for Zama Groundwater Supply and Supply Line Projec	-	-
19	3.718% due for 2019 (for Zama Water Treatment Plant)	324,745	410,095
20	3.718% due for 2019 (for Zama Wastewater System)	95,943	121,158
21	3.334% due for 2019 (for La Crete Office Building)	486,363	598,202
22	3.334% due for 2019 (for Zama Multi-Use Cultural Building)	660,221	812,039
23	3.334% due for 2019 (for Zama Water Treatment Plant))	335,333	412,444
24	2.439% due on Dec 15, 2015 (La Crete Sewer Trunk Main)	-	88,205
25	3.377% due on Dec 15,2020 (Fort Vermilion Corporate Office Expansion)	406,322	479,736
27	4.124% due on Dec 15, 2030 (La Crete Sewer Lift Station)	179,021	187,498
26	3.5635% due on Mar 15, 2021 (Ruaral Water Line)	1,293,582	1,502,953
28	2.942% due on Dec 17, 2031 (Highway #88 connector)	1,769,171	1,848,372
29	3.623% due on Dec 15, 2033 (Highway #88 connector)	9,662,959	10,038,095
		16,235,803	17,905,172

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

	Principal	Interest	Total
	\$	\$	\$
To be paid in 2015	1,669,369	621,194	2,290,564
To be paid in 2016	1,578,512	562,323	2,140,835
To be paid in 2017	1,575,520	505,190	2,080,710
To be paid in 2018	1,618,408	448,429	2,066,837
To be paid in 2019	1,319,527	392,813	1,712,340
To be paid in 2020 to maturity	10,143,836	2,645,517	12,789,353
	17,905,172	5,175,467	23,080,638

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:

	2014 projected	2013
	\$	\$
Total debt limit, on December 31	50,652,998	47,385,152
Total debt (principal on loans and loan guarantees), on December 31	-17,905,172	-19,996,101
Amount by which debt limit exceeds debt	32,747,826	27,389,051
Limit on debt service, in fiscal year	8,442,166	7,897,525
Service on debt in fiscal year (are interest & principal payments)	-2,290,564	-2,785,263
Amount by which debt servicing limit exceeds debt servicing	6,151,603	5,112,262

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.

2014 Carry Forward Projects

TCA Project Progress Report for October 2014

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
Administration Department											
(6/01)	Signs with Flags for FV Office (CF)	6,940	1,607	5,333	23,393	18,060	Sign installed. Metal works need replacing and working on flowerbeds.	75%	CF		18,060
(6/02)	Alarm System for FV Office (CF)	49,128	39,750	9,378	9,378	(0)	Completed	100%	Done		-
(6/04)	FV Office Building Improvements (roof and other) (CF)	136,806	127,787	9,019	22,213	13,194	In progress	95%	CF		13,194
(6/05)	Virtual City Hall (CF)	15,585	15,585	-	4,415	4,415	VCH upgraded; awaiting Tax Certificate customization quote from Diamond Municipal	78%	CF		4,415
(6/07)	Wireless infrastructure & access control upgrades	14,537	-	14,537	15,000	463	Completed	97%	Done		-
(6/08)	Pressure sealer	-	-	-	8,929	8,929	Cancelled	0%	Cancelled		-
(6/11)	UPS Replacement (FV)	-	-	-	-	-	Funds re-allocated to Automatic Generator.		Reallocation		-
(6/12)	Automatic Generator Unit (FV)	-	-	-	83,400	83,400	Generator install scheduled for October.	95%	CF	5,000	88,400
(6/13)	Council Chamber Upgrade	-	-	-	22,500	22,500	Obtaining quotes.	20%	CF		22,500
(6/14)	Zama Office Entrance (stones and a sign)	-	-	-	18,000	18,000	Planning	0%	CF		18,000
(6/15)	Land Purchase from ESRD (CF)	42,673	42,673	-	133,328	133,328	In progress	24%	CF		133,328
(6/17)	County House Repairs (CF)	82,157	75,454	6,703	9,570	2,867	Eavestrough replacement and siding on porch complete. Railing on deck and porch roof leaking to be completed.	95%	Done		-
<i>Total department 12</i>						44,970	350,126	305,156		5,000	297,897

Fire Department											
(6/12)	LC - Repair fire hall parking lot	9,977	-	9,977	45,000	35,023	Awaiting invoices	95%	Done		-
(6/13)	LC - Combi tool (new)	8,000	-	8,000	8,000	-	Complete	100%	Done		-
(6/14)	LC - Upgrade foam system on tanker (new)	-	-	-	11,000	11,000	On order	1%	Will be		-
(6/19)	LC - Trailer for sprinkler equipment (new)	9,025	-	9,025	17,500	8,475	Completion scheduled for September	50%	Will be		-
(6/27)	FV - New tanker/pumper, with equipment	-	-	-	375,000	375,000	Working on tender	1%	CF		375,000
(6/30)	FV - Work bench (new)	-	-	-	5,500	5,500	Planning stage	1%	CF		5,500
(6/31)	ZA - Power pack (new)	-	-	-	9,500	9,500	Planning stage	1%	CF		9,500
<i>Total department 23</i>						27,002	471,500	444,498		-	390,000

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
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Transportation Department

(6/05)	LC 101 St & 103 Ave Reconstruction (CF & New)	1,523,615	1,521,867	1,748	80,195	78,448	Complete	100%	Done		-
(6/09)	New Road Infrastructure (CF)	359,356	186,734	172,622	313,266	140,644	In progress . Roads to new land - continuous process.	60%	CF	360,000	500,644
(6/10)	Bridge File 81125 (CF)	309,381	28,452	280,929	320,553	39,624	Complete	100%	Done		-
(6/11)	BF 81120/79239 (CF)	10,000	10,000	-	250,000	250,000	Postponed	4%	Postponed		-
(6/18)	Zama Bears paw Crescent (CF)	511,294	511,261	33	15,633	15,600	Quotes have been requested for ditch improvements. Request update budget 2015	97%	CF	18,000	33,600
(6/21)	Zama Utility Pole Relocation (CF)	53,513	53,513	-	8,943	8,943	Poles are replaced. Ditching to be completed.	90%	CF		8,943
(6/26)	LC - 4WD loader	252,100	-	252,100	266,000	13,900	Complete, await scale installation	95%	Done		-
(6/27)	LC & FV - 3 ADW graders (LC 2, FV 1)	647,488	-	647,488	1,195,488	548,000	3rd grader has arrived.	100%	Done		-
(6/28)	LC - 94th Ave East - Chip seal east to Hwy 697	235,396	-	235,396	345,000	109,604	Complete.	100%	Done		-
(6/29)	LC - South Access West - paving to Heritage Centre	1,605,105	-	1,605,105	1,842,547	237,442	Complete	100%	Done		-
(6/30)	HL - Golf Course Road Pave	368,944	-	368,944	487,453	118,509	Complete	100%	Done		-
(6/31)	Zama Access Pave (PH V)	-	-	-	6,000,000	6,000,000	Will not quality under BCF, budget for 2015 RR programme.	0%	CF		2,000,000
(6/32)	Lakeside Estate (Three street lights and walking trail from the s	46,225	-	46,225	150,000	103,775	In progress	100%	Done		-
(6/34)	LC-Blue Hills Pave	-	-	-	2,500,000	2,500,000	Will not quality under BCF, review resurface options	0%	CF		833,333
(6/12)	LC - BF 81336 (CF & New)	5,000	5,000	-	50,000	50,000	Postponed	0%	Postponed		-
(6/13)	LC - BF 75117 (CF & New)	29,800	29,800	-	816,000	816,000	Assessment complete; working with DRP for partial funding.	8%	CF		816,000
(6/37)	LC - Spruce Road Rebuild (CF & New)	206,541	35,245	171,296	219,755	48,459	In Progress	15%	CF		48,459
(6/38)	LC - Angle broom attachment for Bobcat	6,061	-	6,061	5,700	(361)	Complete	100%	Done		-
(6/39)	LC - 84-inch hydraulic angle soil conditioner	8,736	-	8,736	8,100	(636)	Complete	100%	Done		-
(6/40)	LC - Snow blower	36,254	-	36,254	49,000	12,746	Complete	100%	Done		-
(6/41)	FV - River Road seal coat	261,978	-	261,978	345,000	83,022	In progress	100%	Done		-
(6/42)	LC - 101 St & 100 Ave - Traffic lights	-	-	-	220,000	220,000	In progress	5%	CF		220,000
(6/43)	ZA - Replacement vehicle	37,880	-	37,880	38,310	430	Complete	100%	Done		-
(6/44)	ZA - Zero turn mower	7,767	-	7,767	13,000	5,233	Complete	100%	Done		-

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
(6/47)	LC - South - Shoulder pull and road rehabilitation	70,910	-	70,910	100,000	29,090	Repaired soft spots on Sand Hills and West LC Road	70%	CF	100,000	129,090
(6/50)	Gravel Reserve (to secure gravel source) (CF)	5,655	1,000	4,655	150,000	145,345	In progress. Awaiting survey to be done FV lot 13.	1%	CF		145,345
(6/53)	FV - Hamlet asphalt pavement overlay 44th Ave	9,631	-	9,631	60,000	50,369	Awarded to Knelsen and will be completed with 45th St.	10%	CF		50,369
(6/54)	FV - Bobcat/tool cat, with flail mower and sander	58,079	-	58,079	65,000	6,921	Complete	100%	Done		-
(6/55)	FV - Trailer replacement	8,170	-	8,170	8,500	330	Complete	100%	Done		-
(6/57)	FV - Sand and salt shelter	-	-	-	175,000	175,000	Planning	1%	CF	25,000	200,000
(6/60)	FV - Cold storage/Emergency generator building	(5,250)	-	(5,250)	132,250	137,500	Researching other buildings.	1%	CF		137,500
(6/61)	FV - Child Lake/Boyer River road rebuilds	52,800	-	52,800	123,000	70,200	AT approved \$50k - Planning with AT - Begin Sept	1%	CF		70,200
(6/84)	Zama Access Pave (PH IV) (CF)	2,723,374	2,723,374	-	20,000	20,000	Complete	100%	Done		-
(6/64)	FV - North- Shoulder pull and road rehabilitation	147,600	-	147,600	509,261	361,661	In progress	30%	CF	100,000	461,661
(6/65)	FV - 45th Street repaving	48,500	-	48,500	370,000	321,500	Awarded and construction planned for July to Sept.	100%	Done		-
(6/82)	HWY 88 Connector Upgrade (CF)	7,006,992	6,889,862	117,130	50,000	(67,130)	Complete	100%	Done		-
<i>Total department 32</i>				4,652,787	17,302,954	12,650,167				603,000	5,655,145

Airport Department

(6/02)	FV Airport Development (CF)	1,363,667	1,363,667	-	16,382	16,382		99%	CF		16,382
(6/04)	LC Instrument Approach (CF)	36,112	36,112	-	13,889	13,889	Ongoing - try to get real answers to determine action steps.	72%	CF		13,889
<i>Total department 33</i>				-	30,271	30,271				-	30,271

Water Treatment & Distribution Department

(6/01)	FV - Truck Meter Upgrade	25,129	-	25,129	20,864	(4,265)	Complete	100%	Done		-
(6/02)	FV - 43rd Water Line Replacement	392,795	-	392,795	344,398	(48,397)	Complete	100%	Done		-
(6/06)	ZA - Distribution pump house upgrades (CF & New)	72,791	30,885	41,906	887,684	845,778	AB WWP application submitted	8%	CF		845,778
(6/07)	LC Wells Rehabilitation	16,863	-	16,863	141,763	124,900	Complete. Sand seperator has been installed.	100%	Done		-
(6/18)	High Level Rural Water Line (South)	1,506,348	-	1,506,348	1,665,612	159,264	Complete. May have some final cleanup to do.	90%	Done		-
(6/19)	FV - 50th St - Water & sewer extension	16,520	-	16,520	580,000	563,480	Design in progress. Scheduling meeting with ratepayers.	3%	CF		563,480

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
(6/21)	FV, LC & ZA - Utility pipeline locator	-	-	-	6,000	6,000	Cancelled	1%	Cancelled		-
(6/22)	FV - SCADA computer replacement	7,390	-	7,390	7,500	110	Complete	100%	Done		-
(6/23)	Generators for the three water treatment plants	1,512	-	1,512	700,000	698,488	Expected completion 15 December	0%	CF		698,488
<i>Total department 41</i>				2,008,464	4,353,821	2,345,357				-	2,107,746

Sewer Disposal Department

(6/01)	LC Lagoon Upgrade (CF)	5,300,096	1,107,063	4,193,033	5,921,740	1,728,707	In progress	75%	CF		1,728,707
(6/02)	Zama - Lift station upgrade (CF & New)	114,232	1,572	112,660	1,370,919	1,258,259	AB WWP application was submitted	8%	CF		1,258,259
(6/04)	FV - Complete Upgrade Main Lift Station (CF)	54,516	24,917	32,740	50,083	20,484	Complete	100%	Done		-
(6/08)	LC - Replace pump at main lift station	26,021	-	26,021	27,000	979	Complete	100%	Done		-
<i>Total department 42</i>				4,364,454	7,369,742	3,008,429				-	2,986,966

Solid Waste Disposal

(6/01)	Two 40 Yard Bins (CF)	18,280	17,600	680	7,732	7,052	Quotes requested	72%	CF		7,052
(6/04)	LC waste transfer stn - Building for recycle centre	-	-	-	7,680	7,680	Re-evaluating options, because quotes were too high.	0%	Done		-
(6/05)	Rocky Lane waste transfer station - Build up ramp	12,220	-	12,220	12,000	(220)	Complete	100%	Done		-
<i>Total department 43</i>				12,900	27,412	14,512				-	7,052

Planning & Development Department

(6/01)	Trimble GeoExplorer 6000 XH (CF)	16,638	-	16,638	17,000	362	Unit received and staff training complete.	100%	Done		-
(6/04)	Wide format plotter/scanner	10,559	-	10,559	25,500	14,941	Plotter and scanner both received, scanner invoice not paid.	95%	Done		-
<i>Total department 61</i>				27,196	42,500	15,304				-	-

Agricultural Services Department

(6/01)	HL - Rural Drainage - Phase II & Phase III (CF)	1,089,080	1,093,312	(4,232)	50,000	54,232	Obtaining permission from First Nations	95%	CF	50,000	104,232
(6/02)	LC - Buffalo Head/Steep Hill/Bear River Drainage (Phase I)	83,443	-	83,443	900,000	816,557	Hydrological study complete and being reviewd by ESRD.	9%	CF		816,557
<i>Total department 63</i>				79,211	950,000	870,789				50,000	920,789

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
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Recreation Department

(6/02)	FV - Capital (requests from Recreation Society)	88,907	-	88,907	115,002	26,095		33%	CF		26,095	
(6/03)	LC - Capital (requests from Recreation Society)	157,067	-	157,067	232,436	75,369		37%	CF		75,369	
(6/04)	Grounds Improvements (2014 - FV Walking Trail) (CF)	511,276	473,180	38,096	74,620	36,524	Awaiting asphalt	90%	CF		36,524	
(6/05)	Jubilee Park in La Crete (CF)	93,455	33,455	60,000	60,000	-	- Walking trail paving is complete.	100%	Done		-	
(6/06)	ZA - Capital (requests from Recreation Society)	-	-	-	43,500	43,500	Contractor engaged. Project to be fully completed Spring 2015.	25%	CF		43,500	
(6/07)	LC Splash Park (CF)	-	-	-	255,000	255,000		0%	CF		255,000	
(6/08)	FV Splash Park (CF)	169,086	83,214	85,872	227,786	141,914	Goods and material were acquired.	98%	CF		141,914	
<i>Total department 71</i>						429,942	1,008,344	578,402			-	578,402

Parks & Playgrounds Department

(6/03)	Machesis Lake - Concrete Toilets (CF)	31,350	16,775	14,575	17,225	2,650	Construction started.	90%	Done		-	
(6/04)	Machesis Lake - Horse camp - road	-	-	-	25,000	25,000	Proposal sent to Alberta Parks.	2%	CF		25,000	
(6/05)	Bridge campground - Survey & improvements	-	-	-	19,000	19,000	Open house complete, prepping plans for survey.	1%	CF	20,000	39,000	
(6/06)	LC - Jubilee Park - fencing top of the Hill	4,971	-	4,971	5,220	249	Complete	100%	Done		-	
(6/08)	LC - Walking Trails	-	-	-	-	-	- Propose transfer to Jubilee Park				-	
(6/09)	Hutch Lake - Marina improvements	6,563	-	6,563	6,000	(563)	Complete	100%	Done		-	
(6/10)	Wadlin Lake - Grounds improvements	-	-	-	20,000	20,000	Planning stage, awaiting lease approval.	0%	CF		20,000	
(6/11)	Wadlin Lake - Marina - dock & improvements	7,219	-	7,219	6,000	(1,219)	Complete	100%	Done		-	
(6/12)	FV - Walking Trails	-	-	-	10,000	10,000	Coding correction	0%	CF		10,000	
<i>Total department 72</i>						33,328	108,445	75,117			20,000	94,000

TOTAL 2014 TCA Projects

11,680,254 32,015,115 20,338,002

678,000 13,068,267

Non-TCA Project Progress Report for October 2014

Code	Project Name	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Status	Additional Cost	2015 Cost
Administration Department								
(7/01)	Information Technology budget	49,239	110,800	61,561	Tower \$20,000 & FV - Wired Microphones (CF) \$35,000	CF		61,561
(7/02)	Regional Housing Study	38,524	100,000	61,476		CF		61,476
(7/04)	Zama Office Furniture (CF)	-	12,955	12,955		CF		12,955
(7/12)	Phase I - Rainbow Lake - Fort Nelsen Connection (CF)	15,738	30,779	15,041		CF		15,041
(7/14)	Disaster Emergency Risk Assessment & Planning (CF)	3,362	11,372	8,010		CF		8,010
	<i>Total department 12</i>	106,863	265,906	159,043			-	159,043

Fire Department								
(7/01)	Pagers/Radios for FDs (CF)	-	132,360	132,360		CF	50,000	182,360
(7/02)	LC - Tompkins - Hot swap hydraulic couplers	4,992	5,000	9		Done		-
(7/03)	FV - Hot swap hydraulic couplers	5,558	5,000	(558)		Done		-
(7/04)	LC - Hot swap hydraulic couplers	8,952	9,000	48		Done		-
(7/05)	FV - Rescue tools	14,368	15,000	632		Done		-
(7/06)	ZA - Hot swap hydraulic couplers	4,946	5,000			Done		
(7/07)	LC - Basic Hazmat supplies	10,497	10,500	3		Done		-
(7/08)	Blue Hills Fire Hall Furniture (CF - 2013CAP)	-	1,952	1,952				-
	<i>Total department 23</i>	49,312	183,812	134,446			50,000	182,360

Transportation Department								
(7/01)	FV - Variety of Tools (CF)	1,645	12,384	10,739		CF		10,739
(7/02)	Rocky Lane Regrading (CF - 2013 CAP)	-	24,540	24,540				-
(7/03)	LC - Mower with mulch kit for Tool Cat	5,112	4,810	(302)		Done		-
(7/08)	Radio/Telephone Equipment (CF)	-	2,382	2,382				-
(7/09)	FV - Grapple bucket	5,003	4,951	(52)		Done		-
(7/10)	FV - Antique fire truck restoration	-	4,800	4,800		CF		4,800
(7/11)	FV - Gyro mower	5,406	3,000	(2,406)		Done		-
(7/12)	LC & FV - Road disposition - Survey work	-	50,000	50,000		CF		50,000

Code	Project Name	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Status	Additional Cost	2015 Cost
(7/13)	Assumption Hill Improvements (ditching)	-	20,000	20,000		CF		20,000
(7/14)	Hwy88 Km Markers	-	15,000	15,000		CF		15,000
(7/15)	Zama Access Frost Heave Repair (km35)	-	25,000	25,000		Done		-
(7/16)	ESRD Genetic Site Access	-	25,000	25,000				-
<i>Total department 32</i>		<i>17,166</i>	<i>191,867</i>	<i>174,701</i>			<i>-</i>	<i>100,539</i>

Water Treatment & Distribution Department

(7/01)	Mackenzie Pottable Water Supply Study	1,006	350,000	348,994	Changed based on bid	CF		90,000
(7/02)	Zama WTP (lights replacement)	12,380	15,000	2,620		Done		-
<i>Total department 41</i>		<i>13,386</i>	<i>365,000</i>	<i>351,614</i>			<i>-</i>	<i>90,000</i>

Solid Waste Disposal

(7/01)	LC - Concrete pad for 40-yard bins	4,860	4,500	(360)		Done		-
<i>Total department 43</i>		<i>4,860</i>	<i>4,500</i>	<i>(360)</i>			<i>-</i>	<i>-</i>

Planning & Development Department

(7/02)	Infrastructure Master Plans (CF)	17,665	145,267	127,602		CF		127,602
(7/05)	AVPA (CF)	-	10,000	10,000	Work done internally	Done		
(7/09)	Rural addressing signs	-	205,000	205,000		CF		205,000
<i>Total department 61</i>		<i>17,665</i>	<i>360,267</i>	<i>342,602</i>			<i>-</i>	<i>332,602</i>

Agricultural Services Department

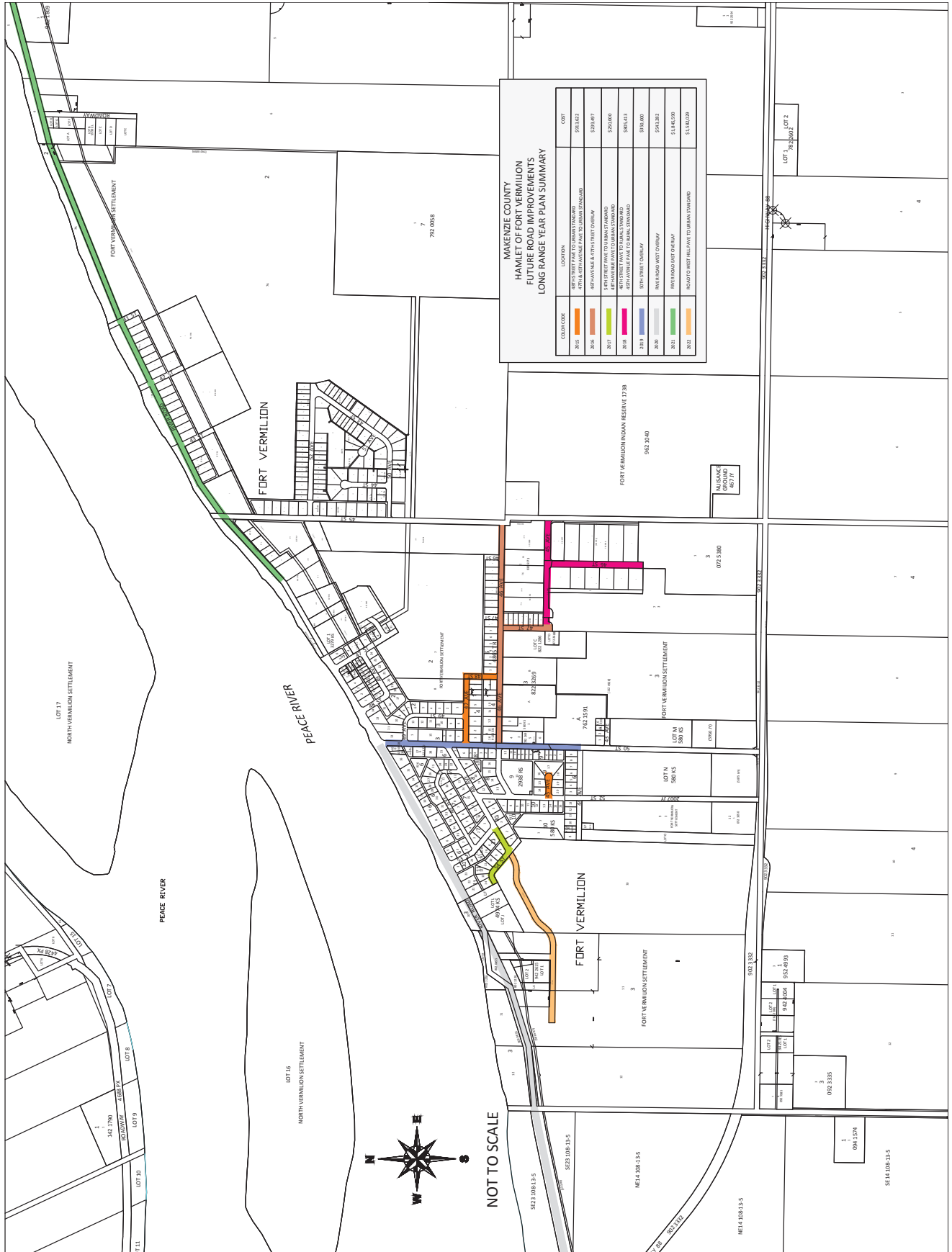
(7/01)	Master Drainage Plan Project	46,180	144,740	98,561		CF		98,561
<i>Total department 63</i>		<i>46,180</i>	<i>144,740</i>	<i>98,561</i>			<i>-</i>	<i>98,561</i>

Parks & Playgrounds Department

(7/04)	Wadlin Lake - Fire wood shelter (CF)	-	1,500	1,500		CF		1,500
(7/05)	La Cretee Main Street Beautification (CF)	-	18,227	18,227		CF		18,227
(7/06)	Hitch Lake Stairs (CF 2013CAP)	-	2,131	2,131		CF		2,131

Code	Project Name	Costs in current year up to Oct 31, 2014	2014 Budget	2014 Budget Remaining on Oct 31, 2014	Status Update on Oct 31, 2014	Status	Additional Cost	2015 Cost
(7/07)	FV Concrete Toilets (CF 2013CAP)	-	1,375	1,375				-
(7/08)	Hutch Lake - Dock walkway repair	-	1,152	1,152				-
(7/09)	Machesis Lake - Fire pits and picnic tables	-	5,000	5,000		CF		5,000
(7/10)	Wadlin Lake - Blocking for dock	-	2,500	2,500		CF		2,500
<i>Total department 72</i>		-	31,885	31,885			-	29,358
TOTAL 2014 Non-TCA Projects							50,000	992,463

2015 Capital Budget



**MAKENZIE COUNTY
HAMLET OF FORT VERMILION
FUTURE ROAD IMPROVEMENTS
LONG RANGE YEAR PLAN SUMMARY**

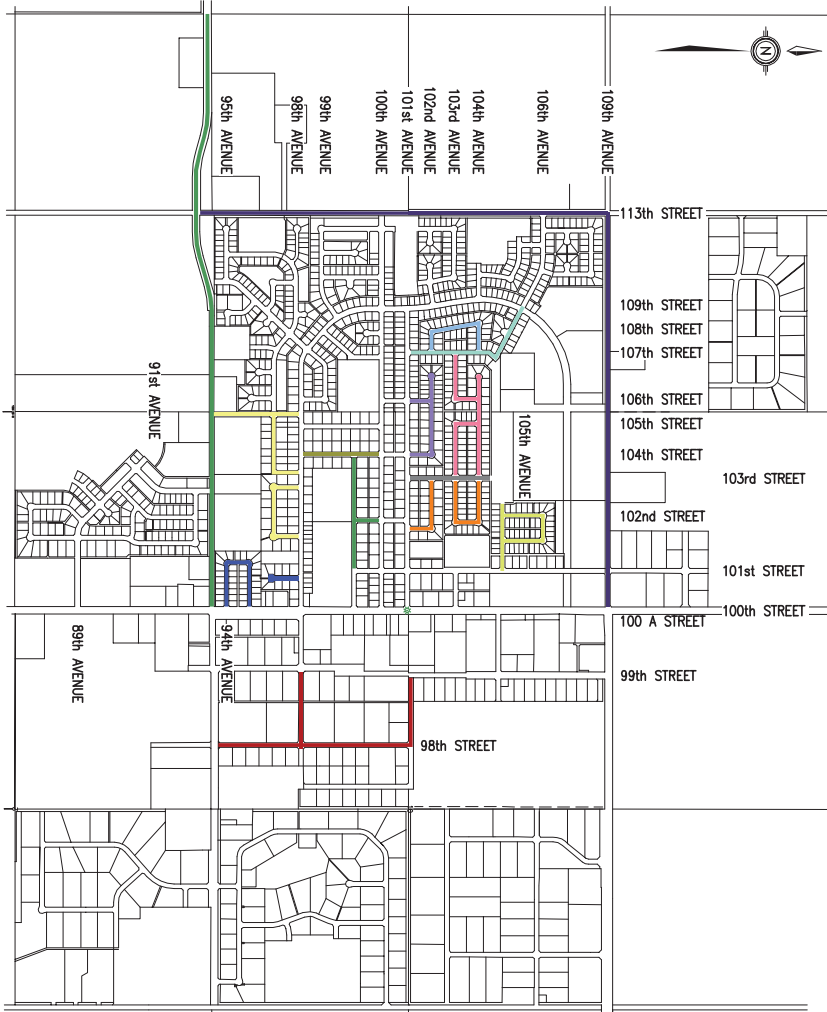
COLOR CODE	LOCATION	COST
2015	REPAIR PAVEMENT TO URBAN STANDARD	318,802
2016	PAVE SIDEWALKS TO URBAN STANDARD	121,897
2017	CONCRETE & ASPHALT DRIVEWAYS	25,000
2018	REPAIR PAVEMENT TO URBAN STANDARD	25,000
2019	PAVE SIDEWALKS TO URBAN STANDARD	25,000
2020	CONCRETE & ASPHALT DRIVEWAYS	25,000
2021	PAVE SIDEWALKS TO URBAN STANDARD	25,000
2022	CONCRETE & ASPHALT DRIVEWAYS	25,000

MAKENZIE COUNTY
HAMLET OF ZAMA
FUTURE ROAD IMPROVEMENTS
LONG RANGE YEAR PLAN SUMMARY

COLOR CODE	LOCATION	COST
2015	BEACH ROAD PAVE TO RURAL STANDARD	\$712,000
2016	ZAMA ACCESS BASE PAVE PHASE	
2017	WILDCAT AVENUE PAVE TO RURAL STANDARD	\$1,233,500
2018	ZAMA ACCESS BASE PAVE PHASE	
2019	PINE AVENUE & WOLF STREET PAVE TO RURAL STANDARD	\$715,696
2020	BEACH ROAD PAVE TO RURAL STANDARD ZAMA ACCESS BASE PAVE PHASE	\$516,577
2022	INDUSTRIAL DRIVE PAVE TO RURAL STANDARD ZAMA ACCESS BASE PAVE PHASE	\$872,624
2123	OILMEN ROAD PAVE TO RURAL STANDARD	\$469,557

NOT TO SCALE





MACKENZIE COUNTY
 HAMLET OF LA CRETE
 FUTURE ROAD IMPROVEMENTS
 LONG RANGE PLAN SUMMARY

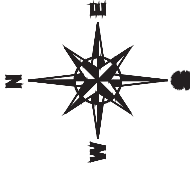
COLOUR CODE	LOCATION	COST
2015	94th Avenue Recop	\$645,000
2015	94th Avenue West of 113th Street Base & Paving	\$945,000
2015	99th Avenue Paving to Urban Standard	\$1,480,000
2014/2015	Traffic Lights	\$200,000
2016	104th Street Pave to Rural Standard	\$360,000
2017	95th & 96th Avenue Pave to Urban Standard	\$1,260,000
	101st Street Pave to Urban Standard	\$320,000
2018	106th Street Pave to Urban Standard	\$920,000
	97th Avenue Pave to Urban Standard	\$2,060,000
2019	108th Avenue Base & Paving to Rural Standard	\$1,900,000
	113th Street Base & Paving to Rural Standard	\$1,900,000
2020	103rd Street Pave to Urban Standard	\$890,000
2021	107th Street & 106th Avenue Pave to Urban Standard	\$1,600,000
2022	102nd, 103rd, & 104th Avenue Pave to Rural Standard	\$850,000
2023	102nd Avenue Pave to Rural Standard	\$600,000
2024	103rd & 104th Avenue Pave to Rural Standard	\$1,160,000
2025	108th Street Pave to Rural Standard	\$450,000
2026	105th & 106th Avenue Pave to Rural Standard	\$840,000
2027	98th Street Base & Paving to Rural Standard	\$1,740,000
	TOTAL =	\$20,120,000

SCALE 1:20,000
 NOVEMBER 25, 2014

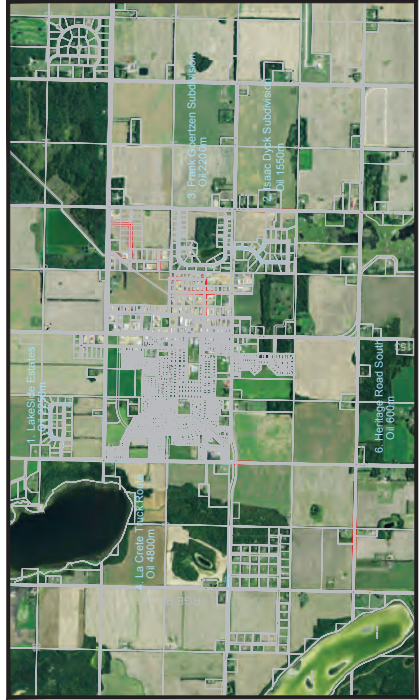
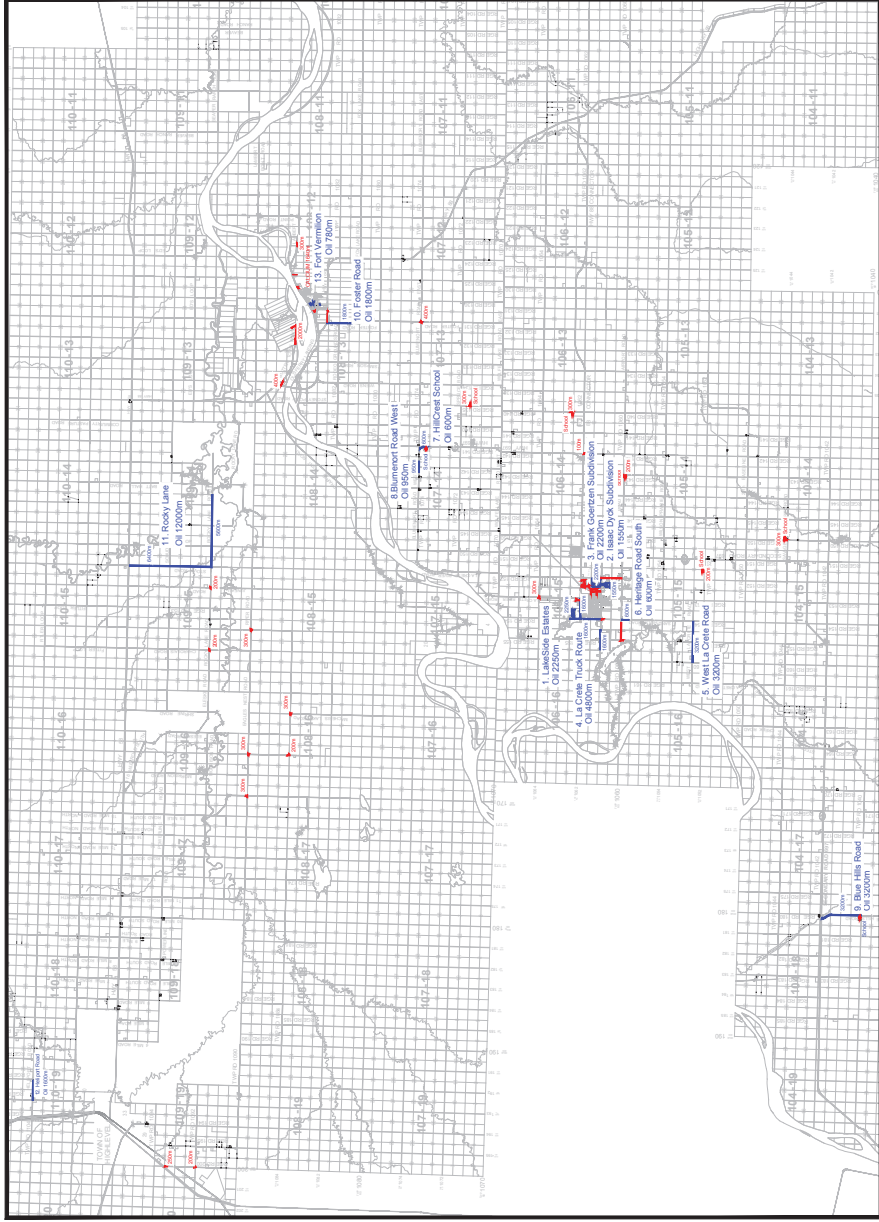
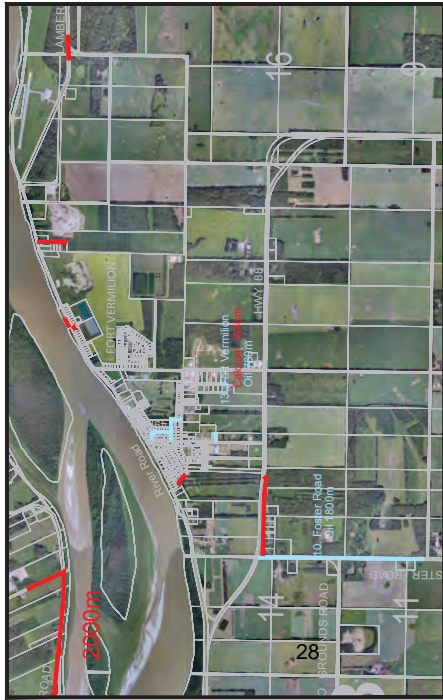
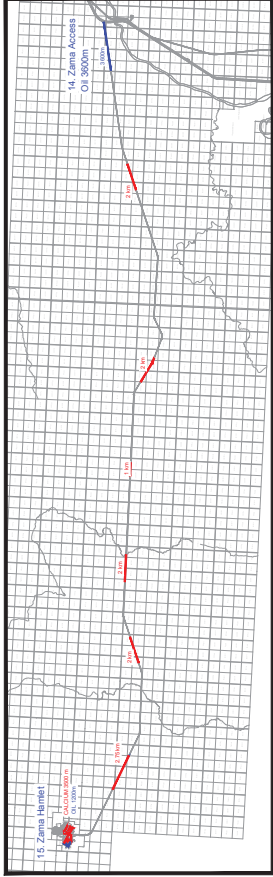
Mackenzie County 2014 Dust Control



Mackenzie County



Not to Scale



Proposed Oil Dust Control Areas

1) Lake Side Estates – LC

- Oil – 2250 meters x 7 meters = 15,750 m² x 3L/m² = 47,250 Liters @ .90/L = \$42,525
- Gravel – 787 m³ @ \$30/m³ = \$23,610

Total = \$66,135

2) Isaac Dyck Subdivision - LC

- Oil – 1550 meters x 7 meters = 10,850 m² x 3L/m² = 32,550 Liters @ .90/L = \$29,295
- Gravel – 543 m³ @ \$30/m³ = \$16,290

Total = \$45,585

3) Frank Goertzen Subdivision – LC

- Oil – 2200 meters x 7 meters = 15,400 m² x 3L/m² = 46,200 Liters @ .90/L = \$41,580
- Gravel – 770 m³ @ \$30/m³ = \$23,100

Total = \$64,680

4) LC Truck Route & 1 Mile West

- Oil – 4800 meters x 8 meters = 38,400 m² x 3L/m² = 115,200 Liters @ .90/L = 103,680
- Gravel – 1920 m³ @ \$30/m³ = \$57,600

Total = \$161,280

5) West La Crete Road

- Oil – 3200 meters x 8 meters = 25,600 m² x 3L/m² = 76,800 Liters @ .90/L = \$69,120
- Gravel – 1280 m³ @ \$32.70/m³ = \$41,856

Total = \$110,976

6) Heritage Road South

- Oil – 600 meters x 8 meters = 4,800 m² x 3L/m² = 14,400 Liters @ .90/L = \$12,960
- Gravel – 240 m³ @ \$30/m³ = \$7,200

Total = \$20,160

7) Hill Crest School Road

- Oil – 600 meters x 8 meters = 4800 m² x 3L/m² = 14,400 Liters @ .90/L = \$12,960
- Gravel – 240 m³ @ \$28/m³ = \$6,720

Total = \$19,680

8) Blumenort Road West

- Oil – 950 meters x 8 meters = 7600 m² x 3L/m² = 22,800 Liters @ .90/L = \$20,520
- Gravel – 380 m³ @ \$28/m³ = \$10,640

Total = \$31,160

9) Blue Hills Road

- Oil – 3200 meters x 8 meters = 25,600 m² x 3L/m² = 76,800 Liters @ .90/L = \$69,120
- Gravel – 1280 m³ @ \$42.25/m³ = \$54,080

Total = \$123,200

10) Foster Road

- Oil – 1800 meters x 8 meters = 14,400 m² x 3L/m² = 43,200 Liters @ .90/L = \$38,880
- Gravel – 720 m³ @ \$26.50/m³ = \$19,080

Total = \$57,960

11) Rocky Lane Road

- Oil – 12,000 meters x 8 meters = 96,000 m² x 3L/m² = 288,000 Liters @ .90/L = \$259,200
- Gravel – 4800 m³ @ \$33/m³ = \$158,400

Total = \$417,600

12) Heliport Road

- Oil – 1600 meters x 8 meters = 12,800 m² x 3L/m² = 38,400 Liters @ .90/L = \$34,560
- Gravel – 640 m³ @ \$26.50/m³ = \$16,960

Total = \$51,520

13) Fort Vermilion Hamlet

- Oil – 780 meters x 7 meters = 5,460 m² x 3L/m² = 16,380 Liters @ .90/L = \$14,742
- Gravel – 273 m³ @ \$26.50/m³ = \$7,234

Total = \$21,976

14) Zama Access

- Oil – 3600 meters x 10 meters = 36,000 m² x 3L/m² = 108,000 Liters @ .90/L = \$97,200
- Gravel – 1800 m³ @ \$26.50/m³ = \$47,700

Total = \$144,900

15) Zama Hamlet

- Oil – 1200 meters x 7 meters = 8400 m² x 3L/m² = 25,200 Liters @ .90/L = \$22,680
- Gravel – 420 m³ @ \$39.60/m³ = \$16,632

Total = \$39,312

Total Oil Costs = \$869,022.00

Total Gravel Costs = \$507,102.00 (based on contractor supply and apply rates)

Total = \$1,376,124.00

Project Description	Total 2015 project cost	County Cost	External Funding		Internal	NOTES
			Other Grant	Other Sources (non-grant)	Municipal levy	

(12) - Administration Department

LC - LC Office Heating/Cooling System	100,000	100,000			100,000	
Server Replacement	23,000	23,000			23,000	
Office Security & Access Control	40,000	40,000			40,000	
FV - Xerox Replacement	75,450	75,450			75,450	
FV - Fireproof Storage Cabinet (Records)	8,000	8,000			8,000	
Total department 12	246,450	246,450	-	-	246,450	

(23) - Fire Department

LC - High Level Aerial	50,000	50,000			50,000	
LC - Command Unit	55,000	53,500		1,500	53,500	sell unit#1642
C-Cans, training props, setting up training grounds	24,000	12,000		12,000	12,000	50/50 cost share with MCFD
FV - Compressed air foam system for rescue unit	12,500	12,500			12,500	
FV - Fire Hall	675,000	675,000			675,000	
LC - Tompkins - new tanker/pumper w/ equipment	375,000	375,000			375,000	
Total department 23	1,191,500	1,178,000	-	13,500	1,178,000	

Bylaw Enforcement Department

	-	-				
Total department 26	-	-	-	-	-	

(32) - Transportation Department

FV - Deck Replacement on PW shop	7,500	7,500			7,500	
FV - Shop floor repair	12,000	12,000			12,000	
FV - Steamer Unit - trailer	32,500	32,500			32,500	
FV - 3/4 ton Supervisor pick up	40,000	38,500		1,500	38,500	sell unit#1222
FV - 3/4 ton pick up (Accident)	35,000	21,897		13,103	21,897	written off unit #1649
FV - Parks Truck 3/4 ton	37,212	35,712		1,500	35,712	sell unit#1648
LC - Trucks (x2)	80,000	77,000		3,000	77,000	
FV - 48th Street & 47th Avenue	580,000	580,000			580,000	
FV - Truck route	500,000	500,000			500,000	
FV & LC - AWD Graders x3	1,200,000	763,200		436,800	763,200	sell units #2130, 2131, 2132
LC - Snow Plow Truck	259,000	234,000		25,000	234,000	(2nd priority)
FV & LC - Truck and Gravel Trailer	470,000	470,000			470,000	PWC 2 x Gravel Truck and Trailor (1st priority)
LC - Packer/Roller	30,000	30,000			30,000	
LC - 94th Ave Ashphalt Overlay	1,665,000	1,665,000			1,665,000	
LC - 99th Ave 101 St. to 104 Ave	1,475,000	1,475,000			1,475,000	
LC - Pave 2 Accesses	45,000	45,000			45,000	
LC - Skidsteer 850	57,000	22,000		35,000	22,000	sell unit #2325
LC - Tilt Deck Utility Trailer	16,000	16,000			16,000	
LC - Ridge Mulcher	26,250	26,250			26,250	

Project Description	Total 2015 project cost	County Cost	External Funding		Internal	NOTES
			Other Grant	Other Sources (non-grant)	Municipal levy	
LC - Bobcat Attachment (snowblower)	8,000	7,500		500	7,500	
High Level South Rebuild	375,000	375,000			375,000	
Fox Lake Road - clear right of ways	40,000	40,000			40,000	
ZA - Street Paving Aspen Dr. & East Beach Rd.	1,000,000	1,000,000			1,000,000	
FV - Heavy Duty Commercial Lawn Mower	21,000	19,500		1,500	19,500	
Used Water Truck	50,000	50,000			50,000	
Rocky Lane Road Repair (Front of school)	310,400	310,400			310,400	
Helipoint Road	500,000	500,000			500,000	
Total department 32	8,871,862	8,353,959	-	517,903	8,353,959	

(33) - Airport Department

Pave Apron Extension (LC)	80,000	80,000			80,000	
Total department 33	80,000	80,000	-	-	80,000	

(41) - Water Treatment & Distribution Department

FV & LC - Utility Trucks 3/4 Tonne Crew Cab x4	164,500	160,000		4,500	160,000	
FV - 48th Ave Waterline Replacement	91,000	30,333	60,667		30,333	
FV - Booster Station and Truck Fill	975,605	325,202	650,403		325,202	
FV - Hydrant Replacement	100,000	100,000			100,000	
ZA - SCADA computer replacement	7,500	7,500			7,500	
ZA - Well Reclamation	18,000	18,000			18,000	
FV - Frozen Water Services Repairs (River Road)	75,000	75,000			75,000	
LC - Raw Water Truckfill Upgrade	40,900	40,900			40,900	
Total department 41	1,472,505	756,935	711,070	4,500	756,935	

(42) - Sewer Disposal Department

LC - Sanitary Sewermain Upgrades	475,000	158,333	316,667		158,333	
LC - Lift Station 5 Grinder	45,000	45,000			45,000	
ZA/FV - Sewer Flusher	68,000	68,000			68,000	
LC - Main Lift Station Repair & Modification	62,000	62,000			62,000	
Total department 42	650,000	333,333	316,667	-	333,333	

(43) - Solid Waste Disposal

Waste Bins	20,000	20,000			20,000	
LC - Blue Hills - Build up ramp	12,000	12,000			12,000	
LC - Buffalo Head Prairie - Build up ramp	12,000	12,000			12,000	
Total department 43	44,000	44,000	-	-	44,000	

(61) - Planning & Development Department

LC - La Crete Production Room (GIS)	8,000	8,000			8,000	
Total department 61	8,000	8,000	-	-	8,000	

(63) - Agricultural Services Department

Blue Hills Erosion Repair	275,000	260,000	15,000		260,000	
FV - Vehicle purchase for Ag Fieldman	40,000	38,500		1,500	38,500	Sell unit #1650

Project Description	Total 2015 project cost	County Cost	External Funding		Internal	NOTES
			Other Grant	Other Sources (non-grant)	Municipal levy	
FV - ATV Purchase	12,000	12,000			12,000	
<i>Total department 63</i>	327,000	310,500	15,000	1,500	310,500	

(71) - Recreation

FV Rec Society Requests	-	-				
LC Rec Society Requests	-	-				
ZA Rec Society Requests	-	-				
<i>Total department 71</i>	-	-	-	-	-	

(72) - Parks & Playgrounds Department

FV - Machesis Lake Water Well	9,000	9,000			9,000	
LC - Wadlin Lake Water Well	9,000	9,000			9,000	
HL - Hutch Lake, construct additional sites	15,000	15,000			15,000	
LC - Wood Splitter	20,900	20,900			20,900	
FV - Table & Fire Pit Replacement	7,000	7,000			7,000	
<i>Total department 72</i>	60,900	60,900	-	-	60,900	

TOTAL 2015 Capital Projects	12,952,217	11,372,077	1,042,737	537,403	11,372,077	
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Taxation & Assessment



Why property assessment?

“Property assessment is the process of assigning a dollar value to a property for taxation purposes. In Alberta property is taxed based on the *ad valorem* principle. *Ad valorem* means “according to value.” This means that the amount of tax paid is based on the value of the property.

Property taxes are a primary source of revenue for municipalities. Property taxes are used to finance local programs and services...

The assessment and taxation system begins with the laws outlined in the *Municipal Government Act*. All activities that are associated with property assessment and taxation are governed by this legislation and its regulations.” *

**Guide to Property assessment and Taxation in Alberta, Alberta Municipal Affairs.*

How is the tax rate calculated?

Revenue requirement / Assessment base = Tax rate

What is the County’s revenue requirement?

The County’s cash decision worksheet identifies revenue requirements for operating, capital and restricted surplus contributions purposes.

MGA references to tax rate

MGA states:

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

- (2) As rate may be different for each assessment class or sub-class referred to in section 297.
- (3) The tax rate may be different for each assessment class or sub-class referred to in section 297.
 - (3.1) Despite subsection (3), the tax rate set for the class referred to in section 297(1)(d) to raise the revenue required under section 353(2)(a) must be equal to the tax rate set for the class referred to in section 297(1)(b) to raise revenue for that purpose.

MGA, 297 – sets out four classes – 1- residential; 2- non-residential (297(1)(b)); 3- farm land; 4- machinery and equipment (297(1)(d))

MGA, 353 – authorizes council to pass a property tax bylaw annually and impose a tax in respect of property to raise revenue.

Special provisions of property tax bylaw (regarding minimum tax)

357 (1) Despite anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax.

- (2) If the property tax bylaw specifies a minimum amount payable as property tax, the tax notice must indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the requisition referred to in section 326(a)(ii).

MGA, 326(a)(ii) – refers to the Alberta School Foundation Fund requisition

What is Mackenzie County's minimum tax?

Mackenzie County has applied the following minimum tax in its 2014 property tax bylaw:

- \$200 for Hamlet Vacant Residential (approximately \$9,800 in extra revenue)
- \$400 for Hamlet Vacant Non-Residential (approximately \$3,300 in extra revenue)
- \$35 for Farmland (approximately \$30,000 in extra revenue)

Mackenzie County Council has requested that the minimum tax be discussed during the 2015 budget deliberations.

	2014 assessment	% change estimated	2015 assessment	2015 projected revenue
Residential Property	561,579,960	5.96%	595,064,067	4,445,597
Commercial Property	115,356,480	27.83%	147,456,304	1,756,723
Industrial Property	127,232,380	1.47%	129,102,129	1,538,472
Farmland Property	44,312,850	0.00%	44,312,850	405,345
Machinery & Equipment	429,507,410	-3.00%	416,622,188	4,959,054
Linear	1,182,792,130	2.60%	1,213,584,219	14,445,293
Grants in Lieu	14,226,290	0.76%	14,334,927	128,361
Total Taxable Assessment	\$2,475,007,500	3.45%	\$2,560,476,684	\$27,678,845
Tax exempt assessment	163,665,120	0.67%	164,765,647	0
Total Assessment	\$2,638,672,620	3.28%	\$2,725,242,331	\$27,678,845 (2)

Notes:

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

(2) Municipal tax revenue has increased from \$26,516,454 to 27,678,845 due to an increase in actual assessment by 3.28%.

