

2015 Operating & Capital Budget

December 18, 2014 – Special Council Meeting

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2015 Operating Budget

**Mackenzie County
2015 Budget**

	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	\$598,131	\$547,635	\$623,595	\$75,960	14%
421-Sale of water - metered	\$2,097,610	\$2,158,058	\$2,331,425	\$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	\$106,760	\$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	\$25,016	\$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	\$36,507,252	\$33,768,665	\$35,046,419	\$1,277,754	
OPERATING EXPENSES							
110-Wages and salaries	\$5,088,978	\$5,645,161	\$5,201,819	\$6,737,023	\$6,946,324	\$209,301	3%
132-Benefits	\$876,394	\$1,017,599	\$1,024,865	\$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	\$355,469	\$566,050	\$602,250	\$36,200	6%
211-Travel and subsistence	\$412,881	\$317,291	\$203,496	\$375,630	\$396,920	\$21,290	6%
212-Promotional expense	\$26,864	\$102,704	\$88,748	\$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	\$98,170	\$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	\$100,535	\$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	\$59,077	\$98,500	\$81,500	(\$17,000)	-17%
235-Professional fee	\$2,660,001	\$1,420,980	\$1,303,839	\$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	\$130,549	\$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	\$275,224	\$330,400	\$370,470	\$40,070	12%
255-Repair & maintenance - vehicles	\$100,884	\$67,877	\$67,197	\$94,300	\$84,300	(\$10,000)	-11%
258-Contract graders	\$93,290	\$182,425	\$122,885	\$150,000	\$150,840	\$840	1%
259-Repair & maintenance - structural	\$977,660	\$1,543,400	\$1,281,673	\$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%

**Mackenzie County
2015 Budget**

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget	Budget	Budget
263-Rental - vehicle and equipment	\$65,035	\$55,572	\$47,694	\$61,556	\$60,045	(\$1,511)	-2%
266-Communications	\$73,785	\$73,018	\$77,924	\$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	\$27,916	\$20,771	\$5,000	\$5,000	\$0	0%
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	\$630,272	\$890,136	\$893,503	\$3,367	0%
521-Fuel and oil	\$820,952	\$944,698	\$586,394	\$820,550	\$903,850	\$83,300	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	\$1,694,018	\$1,038,018	158%
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	\$1,772,832	\$1,941,802	\$2,334,263	\$392,461	20%
810-Interest and service charges	\$39,104	\$17,864	\$24,733	\$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	\$315,993	(\$456,898)	-59%
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	\$20,018,963	\$35,625,133	\$39,071,047	\$3,445,914	10%
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	\$20,299,010	\$37,173,110	\$39,504,647	\$2,331,537	6%
EXCESS (DEFICIENCY)	\$2,350,895	\$2,054,770	\$16,208,242	(\$3,404,445)	(\$4,458,228)	(\$1,053,783)	31%
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	\$21,824,218	\$14,260,108	(\$4,458,228)	(\$18,718,336)	-131%

Priority	Project Name	Total Estimated Cost	County Cost	External	Internal Funding			
				Other Grant	Other Sources	Municipal levy	Rest. Surplus	RS-type
Administration Department								
2	HL - Building Repairs	8,000	8,000			8,000		
2	FV - Base Board Heaters	10,000	10,000			10,000		
1	LC - New Lights GIS Office	3,000	3,000			3,000		
1	I.T. Budget - Staff P.C.s , software licenses, etc	45,600	45,600			45,600		
1	I.T. Budget - Network, Printer, iPads/Phones	10,300	10,300			10,300		
1	I.T. Budget - Wireless infrastructure & website	29,000	29,000			29,000		
Total department 12		105,900	105,900	-	-	105,900	-	-
Fire Department								
3	LC - Hoses, tools, PPV, fans etc for back up truck	20,000	20,000			20,000		
1	LC - Tompkins Repair Parking Lot	5,000	5,000			5,000		
Total department 23		25,000	25,000	-	-	25,000	-	-
Ambulance Department								
2	FV - construct gas meter guard at EMS station	3,000	3,000			3,000		
1	FV - Eavestrough	1,500	1,500			1,500		
Total department 25		4,500	4,500	-	-	4,500	-	-
Transportation Department								
1	ZA - Zama Access Road Geotech	80,500	80,500			80,500		
2	LC - Utility Right-of-Way Clearing	15,000	15,000			15,000		
Total department 32		95,500	95,500	-	-	95,500	-	-
Water Treatment & Distribution Department								
2	FV - Light Replacement	15,000	15,000			15,000		
2	FV & ZA - WTP, construct gas meter guards	4,500	4,500			4,500		
Total department 41		19,500	19,500	-	-	19,500	-	-

Priority	Project Name	Total Estimated Cost	County Cost	External	Internal Funding			
				Other Grant	Other Sources	Municipal levy	Rest. Surplus	RS-type
Sewer Disposal Department								
1	LC - Northpointe Lift Station Fence	8,000	8,000			8,000		
Total department 42		8,000	8,000	-	-	8,000	-	-
Solid Waste Disposal								
3	FV - Transfer Station Composting Program	5,000	5,000			5,000		
3	LC - Transfer Station Composting Program	5,000	5,000			5,000		
2	LC - Waste Packer Plan	5,000	5,000			5,000		
Total department 43		15,000	15,000	-	-	15,000	-	-
Planning & Development Department								
3	LC - La Crete Streetscape Design	65,000	65,000			65,000		
3	FV - Fort Vermilion Heritage Design Guide	30,000	30,000			30,000		
3	Economic Development Action Plan	50,000	50,000			50,000		
Total department 61		145,000	145,000	-	-	145,000	-	-
Parks & Playgrounds Department								
1	FV - Bridge Campsite Swingset	5,000	5,000			5,000		
1	LC - Atlas Rec Lease 820035	10,200	10,200			10,200		
Total department 72		15,200	15,200	-	-	15,200	-	-
TOTAL 2011 Non-Capital Projects		433,600	433,600	-	-	433,600	-	-

2015 Cash Flow Requirement

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)	\$26,637,601	5%	\$27,997,275	Schedule A-2
Non-TCA - Operating Costs (Non-TCA Projects List)	\$1,991,157	-78%	\$433,600	New
Non-TCA - Operating Costs (Non-TCA Projects List)			\$50,000	Carry Forward
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)	(\$903,284)	-100%		(1)
Anticipated draw from prior year accumulated surplus - restricted (for operating purposes)	(\$1,431,000)			(1)
Tax levy for operations	\$19,042,263	12%	\$21,383,773	
Capital Cash Requirements:				
Capital costs	\$32,015,115	-57%	\$13,724,447	New
Capital costs			\$1,678,000	Carry Forward
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	(\$8,689,196)	-100%		(2)
Anticipated draw from prior year accumulated surplus - unrestricted	\$0		\$0	
Tax levy for capital	\$5,726,097	122%	\$12,735,771	
Minimum Tax Levy	\$24,768,360	38%	\$34,119,543	
Municipal Tax Revenue	(\$26,792,794)		(\$27,949,316)	
Deficit/(Surplus)	(\$2,024,434)		\$6,170,227	
Future Financial Plans:				
Contributions to Reserves as per Policies	\$1,535,000		\$1,635,000	Schedule C
Contributions to Reserves	\$0			
Tax levy for future financial plans	\$1,535,000	7%	\$1,635,000	(3)
Total Tax Levy	\$26,303,360	36%	\$35,754,543	
Net budgeted cash draw on accumulated surplus accounts	(\$9,488,480)	-117%	\$1,635,000	(1) + (2) + (3)
OTHER:				
Restricted surplus (reserves), beginning of year	\$19,879,401		\$10,390,921	
Restricted surplus (reserves), ending of year	\$10,390,921		\$12,025,921	
Total budgeted operating and capital costs (excluding non-cash items)	\$63,637,301		\$44,445,886	

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	2,646,808	1,150,290	389,900	985,480	251,129	7,751,898
Materials & Supplies, Fuel & Oil, Chemicals & Salt	140,650	261,017	5,782,568	347,076	19,500	79,650	66,920	6,697,381
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	2,184,263	2,334,263
Capital debt interest	60,559	-	415,788	144,848	-	-	-	621,195
Net Book Value of disposed TCA	-	-	313,993	-	-	-	2,000	315,993
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	19,119,426	4,822,007	1,127,829	1,615,258	3,353,884	39,071,047

Non-TCA projects	105,900	29,500	95,500	42,500	145,000	-	15,200	433,600
TOTAL EXPENSES	7,320,848	1,847,195	19,214,926	4,864,507	1,272,829	1,615,258	3,369,084	39,504,647

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	-	-	313,993	-	-	-	2,000	315,993
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	10,996,990	3,035,159	1,124,726	1,475,258	2,906,884	27,997,275

2015 Budget

Capital Grant Revenues (for TCA projects)

	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

Mackenzie County
2015 Budget
Contributions to Reserves as per established Policies

Schedule C

Reserves	Minimal contribution
Emergency - Fire Department	\$150,000
Emergency - Fort Vermilion Fire Department	\$100,000
Roads	\$500,000
Vehicle & Equipment	\$485,000
Drainage	\$250,000
Parks & Playgrounds	\$100,000
Recreation Boards - Capital	\$50,000
Total	\$1,635,000

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

Debentures -		2015	2014
		\$	\$
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.

Contributions to Reserves as per established Policies
MACKENZIE COUNTY
MUNICIPAL RESERVES

Name	Estimated Ending Balance (Dec. 31, 2014)	To be used for 2014 CF projects	To be used for 2014 projects	Transfer from Operating to Reserve	Transfer from Reserves to Operating	Transfer to Capital Fund	Interfund Transfers	Estimated Ending Balance (Dec. 31, 2014)
Operating Fund Reserves:								
Operating Fund Reserve - incl. non-TCA	-							-
Operating Fund Reserve	2,270,958							2,270,958
Gravel Reclamation Reserve	22,377							22,377
Gravel Crushing Reserve	82,312							82,312
Reserve - Off Site Levy - Water	724,906							724,906
Grants to Other Organizations Reserve	211,856			50,000				261,856
Reserve - Development	183,585							183,585
Recreation - Parks Reserve	231,912			100,000				331,912
Subdivisions Reserve	197,473							197,473
Municipal Reserve	297,199							297,199
Subtotal - Operating Fund Reserves	4,222,578	-	-	150,000	-	-	-	4,372,578
Capital Fund Reserves:								
Incomplete Capital - Administration	49,606							49,606
Incomplete Capital - Fire Department	237,896							237,896
Emergency Services Reserves	507,413			250,000				757,413
Incomplete Capital - Enforcement	123							123
Vehicle Replacement Reserve	1,834,340			485,000				2,319,340
Reserve - Roads (General)	-			500,000				500,000
Incomplete Capital - Public Works	176,504							176,504
Incomplete Capital - Airport	120,442							120,442
Drainage Reserve	1,141,857			250,000				1,391,857
Water Treatment Plant Reserve	72,373							72,373
Rural Water Line Reserve	24,808							24,808
Reserve - Water Upgrading	196,042							196,042
Incomplete Capital - Sewer	87,740							87,740
Reserve - Sewer Upgrading	251,556							251,556
Incomplete Capital - Waste	35,000							35,000
Reserve - Waste	3,000							3,000
Reserves-Garbage Projects (incl. capital)	8,500							8,500
Incomplete Capital - Development	28,146							28,146
Recreation Reserve - Fort Vermilion	81,866							81,866
Recreation Reserve - La Crete	30,050							30,050
Incomplete Capital - Recreation	317,893							317,893
General Capital Reserve	950,231						-	950,231
Subtotal - Capital Fund Reserves	6,155,387	-	-	1,485,000	-	-	-	7,640,387
TOTAL RESERVES	10,377,965	-	-	1,635,000	-	-	-	12,012,965

2014 TCA & Non-TCA (Carried Forward)

Non-TCA Project Progress Report for November 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
<i>Total department 23</i>		-	132,360	132,360			50,000	182,360
Transportation Department								
(7/01)	FV - Variety of Tools (CF)	1,645	12,384	10,739		CF		10,739
(7/10)	FV - Antique fire truck restoration	-	4,800	4,800		CF		4,800
(7/12)	LC & FV - Road disposition - Survey work	-	50,000	50,000		CF		50,000
(7/13)	Assumption Hill Improvfelements (ditching)	-	20,000	20,000		CF		20,000
(7/14)	Hwy88 Km Markers	-	15,000	15,000		CF		15,000
<i>Total department 32</i>		1,645	102,184	100,539			-	100,539
Water Treatment & Distribution Department								
(7/01)	Mackenzie Pottable Water Supply Study	1,006	350,000	348,994	Changed based on bid	CF		90,000
(7/03)	Master Meters	-	253,180	253,180		CF		253,180
<i>Total department 41</i>		1,006	603,180	602,174			-	343,180
Planning & Development Department								
(7/02)	Infrastructure Master Plans (CF)	17,665	145,267	127,602		CF		127,602
(7/09)	Rural addressing signs	-	395,000	395,000		CF		395,000
<i>Total department 61</i>		17,665	540,267	522,602			-	522,602

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
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Agricultural Services Department

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

Parks & Playgrounds Department

(7/04)	Wadlin Lake - Fire wood shelter (CF)	-	1,500	1,500		CF		1,500
(7/05)	La Cretee Main Street Beutification (CF)	-	18,227	18,227		CF		18,227
(7/06)	Hitch Lake Stairs (CF 2013CAP)	-	2,131	2,131		CF		2,131
(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>		-	29,358	29,358			-	29,358

TOTAL 2014 Non-TCA Projects		178,218	1,822,495	1,644,277				
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50,000	1,435,643
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TCA Project Progress Report for November 2014

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Nov 30, 2014	2014 Budget	2014 Budget Remaining on Nov 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
(6/04)	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
(6/12)	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
<i>Total department 12</i>											
				14,352	307,249	292,897				5,000	297,897

Fire Department											
(6/14)	LC - Upgrade foam system on tanker (new)	-	-	-	11,000	11,000	On order	1%	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>											
				-	401,000	401,000				-	390,000

Transportation Department											
(6/09)	New Road Infrastructure (CF)	389,811	186,734	203,077	313,266	110,189	In progress . Roads to new land - continuous process.	60%	CF	360,000	470,189
(6/18)	Zama Bearspaw 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
(6/31)	Zama Access Pave (PH V)	-	-	-	6,000,000	6,000,000	Will not quality under BCF, budget for 2015 RR programme.	0%	CF	1,000,000	3,000,000
(6/34)	LC-Blue Hills Pave	-	-	-	2,500,000	2,500,000	Will not quality under BCF, review resurface options	0%	CF		833,333
(6/13)	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

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Nov 30, 2014	2014 Budget	2014 Budget Remaining on Nov 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
(6/37)	LC - Spruce Road Rebuild (CF & New)	217,304	35,245	182,059	219,755	37,697	In Progress	15%	CF		37,697
(6/42)	LC - 101 St & 100 Ave - Traffic lights	-	-	-	220,000	220,000	In progress	5%	CF		220,000
(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
(6/57)	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
(6/64)	FV - North- Shoulder pull and road rehabilitation	147,600	-	147,600	509,261	361,661	In progress	30%	CF	100,000	461,661
<i>Total department 32</i>				665,514	11,343,108	10,677,594				1,603,000	6,613,927

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

(6/06)	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
(6/19)	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
(6/23)	Generators for the three water treatment plants	66,512	-	66,512	700,000	633,488	Expected completion 15 December	10%	CF		633,488
<i>Total department 41</i>				124,938	2,167,684	2,042,746				-	2,042,746

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
<i>Total department 42</i>				4,305,693	7,292,659	2,986,966				-	2,986,966

Code	Project Name	Total costs	Costs in prior years	Costs in current year up to Nov 30, 2014	2014 Budget	2014 Budget Remaining on Nov 31, 2014	Status Update on Oct 31, 2014	Percentage of Completion (%)	Status	Additional Cost	2015 Cost
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
<i>Total department 43</i>				680	7,732	7,052				-	7,052
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 permit 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 reviewed by ESRD.	9%	CF		816,557
<i>Total department 63</i>				79,211	950,000	870,789				50,000	920,789
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)	190,688	-	190,688	232,436	41,748		37%	CF		41,748
(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
(6/06)	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>				403,563	948,344	544,781				-	544,781
Parks & Playgrounds Department											
(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
(6/10)	Wadlin Lake - Grounds improvements	-	-	-	20,000	20,000	Planning stage, awaiting lease approval.	0%	CF		20,000
(6/12)	FV - Walking Trails	-	-	-	10,000	10,000	Coding correction	0%	CF		10,000
<i>Total department 72</i>				-	74,000	74,000				20,000	94,000
TOTAL 2014 TCA Projects				5,593,951	23,522,047	17,928,096				1,678,000	13,928,429

2015 Capital Budget

2015 Proposed Oil Dust Control Areas
With Costs (Revised)

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 (Move to 2016)

- Oil – 950 meters x 8 meters = 7600 m² x 3L/m² = 22,800 Liters @ .90/L = 00.00
- Gravel – 380 m³ @ \$28/m³ = 00.00

Total = \$00.00

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 – 5,600 meters x 8 meters = 44,800 m² x 3L/m² = 134,400 Liters @ .90/L = \$120,960
- Gravel – 2240 m³ @ \$33/m³ = \$73,920

Total = \$194,880

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 – 1600 meters x 7 meters = 11,200 m² x 3L/m² = 33,600 Liters @ .90/L = \$30,240
- Gravel – 560 m³ @ \$26.50/m³ = \$14,840

Total = \$45,080

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

16) Airport Road

- Oil – 1600 meters x 8 meters = 12800 m² x 3L/m² = 38,400 Liters @ .90/L = \$34,560
- Gravel – 640 m³ @ \$30/m³ = \$19,200

Total = \$53,760

17) 7 Mile Corner South

- Oil – 1600 meters x 8 meters = 12,800 m² x 3L/m² = 38,400 Liters @ .90/L = \$34,560
- Gravel – 640 m³ @ \$30/m³ = \$19,200

Total = \$53,760

Total Oil Costs = \$794,880.00

Total Gravel Costs = \$457,988.00 (based on contractor supply and apply rates)

Total = \$1,252,868.00

Calcium - \$441,150 added based on original budgets (MS)

MACKENZIE COUNTY

TCA Projects 2015

(1 - Maintain service, 2 - Maintain but can wait 1 year,
3 - Increase service, 4 - Political)

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

(12) - Administration Department

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

(23) - Fire Department

3	LC - High Level Aerial	50,000	50,000					50,000	
1	LC - Command Unit	55,000	53,500				1,500	53,500	
3	C-Cans, training props, setting up training grounds	24,000	12,000				12,000	12,000	
2	FV - Compressed air foam system for rescue unit	12,500	12,500					12,500	
3	FV - Fire Hall	675,000	675,000					675,000	
2	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

1	FV - Deck Replacement on PW shop	7,500	7,500					7,500	
2	FV - Shop floor repair	12,000	12,000					12,000	
2	FV - Steamer Unit - trailer	32,500	32,500					32,500	
1	FV - 3/4 ton Supervisor pick up	40,000	38,500				1,500	38,500	
1	FV - 3/4 ton pick up (Accident)	35,000	21,897				13,103	21,897	
2	FV - Parks Truck 3/4 ton	37,212	35,712				1,500	35,712	
1	LC - Trucks (x2)	80,000	77,000				3,000	77,000	
4	FV - 48th Street & 47th Avenue	580,000	580,000					580,000	
4	FV - Truck route	500,000	500,000					500,000	
1	FV & LC - AWD Graders x3	1,200,000	763,200				436,800	763,200	
2	LC - Snow Plow Truck	259,000	234,000				25,000	234,000	
1	FV & LC - Truck and Gravel Trailer	470,000	470,000					470,000	
3	LC - Packer/Roller	30,000	30,000					30,000	
1	LC - 94th Ave Asphalt Overlay	720,000	720,000					720,000	

Rating	Project Description	Total 2015 project cost	County Cost	External Funding				Internal Funding	
				FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Debenture
4	LC - 99th Ave 101 St. to 104 Ave	1,475,000	1,475,000					1,475,000	
1	LC - Pave 2 Accesses	45,000	45,000					45,000	
1	LC - Skidsteer 850	57,000	22,000				35,000	22,000	
2	LC - Tilt Deck Utility Trailer	16,000	16,000					16,000	
3	LC - Ridge Mulcher	26,250	26,250					26,250	
1	LC - Bobcat Attachment (snowblower)	8,000	7,500				500	7,500	
4	High Level South Rebuild	375,000	375,000					375,000	
4	ZA - Street Paving Aspen Dr. & East Beach Rd.	1,000,000	1,000,000					1,000,000	
2	FV - Heavy Duty Commercial Lawn Mower	21,000	19,500				1,500	19,500	
3	Used Water Truck	50,000	50,000					50,000	
4	Blumenort Road	250,000	250,000					250,000	
4	Rebuild Mile #3 on La Crete North Road	250,000	250,000					250,000	
1	Rocky Lane Road Repair (Front of school)	310,400	310,400					310,400	
Total department 32		7,886,862	7,368,959	-	-	-	517,903	7,368,959	-

(33) - Airport Department

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

(41) - Water Treatment & Distribution Department

1	FV & LC - Utility Trucks 3/4 Tonne Crew Cab x4	164,500	160,000				4,500	160,000	
1	FV - 48th Ave Waterline Replacement	91,000	30,333			60,667		30,333	
4	FV - Booster Station and Truck Fill	975,605	325,202			650,403		325,202	
1	FV - Hydrant Replacement	100,000	100,000					100,000	
1	ZA - SCADA computer replacement	7,500	7,500					7,500	
1	ZA - Well Reclamation	18,000	18,000					18,000	
1	FV - Frozen Water Services Repairs (River Road)	75,000	75,000					75,000	
2	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

1	LC - Sanitary Sewermain Upgrades	475,000	158,333			316,667		158,333	
1	LC - Lift Station 5 Grinder	45,000	45,000					45,000	
2	ZA/FV - Sewer Flusher	68,000	68,000					68,000	
1	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

2	Waste Bins	20,000	20,000					20,000	
2	LC - Blue Hills - Build up ramp	12,000	12,000					12,000	
2	LC - Buffalo Head Prairie - Build up ramp	12,000	12,000					12,000	

Rating	Project Description	Total 2015 project cost	County Cost	External Funding				Internal Funding	
				FGTF Grant	MSI Grant	Other Grant	Other Sources (non-grant)	Municipal levy	Debenture
Total department 43		44,000	44,000	-	-	-	-	44,000	-

(61) - Planning & Development Department

1	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

1	Blue Hills Erosion Repair	275,000	260,000			15,000		260,000	
1	FV - Vehicle purchase for Ag Fieldman	40,000	38,500				1,500	38,500	
2	FV - ATV Purchase	12,000	12,000					12,000	
Total department 63		327,000	310,500	-	-	15,000	1,500	310,500	-

(71) - Recreation

	FV Rec Society Requests	1,370,000	1,370,000					1,370,000	
	LC Rec Society Requests	309,530	309,530					309,530	
	ZA Rec Society Requests	77,700	77,700					77,700	
Total department 71		1,757,230	1,757,230	-	-	-	-	1,757,230	-

(72) - Parks & Playgrounds Department

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

TOTAL 2015 Capital Projects		13,724,447	12,144,307	-	-	1,042,737	537,403	12,144,307	-
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in balance -		13,724,447							
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2015 Grants To Non-Profit Organizations

MACKENZIE COUNTY
Summary of 2015 Grants to Other Organizations (NPOs)

Summary of grants:	2015 Budget	2015 Request	2014 Budget	2013 Budget	2012 Budget	2011	2010	2009	2008	2007	2006	2005
Mackenzie County Library Board	228,000	228,000	226,026	226,026	186,756	186,756	183,094	163,477	155,692	149,704	145,295	133,665
Recreation Boards	2,754,516	2,754,516	983,215	893,421	1,152,876	860,898	723,376	721,188	602,570	544,500	640,732	561,931
FCSS	342,954	342,954	293,341	293,341	293,341	293,341	293,341	287,591	285,098	276,414	272,800	266,828
Agriculture	150,000	150,000	85,500									
Grants to other organizations	616,023	616,023	341,500	341,500	372,500	383,000	334,500	267,855	324,454	195,507	145,715	502,050
	4,091,493	4,091,493	1,929,582	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

Specification of requests by location:

Location	FCSS	Other Grants	Recreation Boards	Agriculture	Mackenzie County Library Board	Total
3 Recreation Boards - Capital			1,757,230			1,757,230
Fort Vermilion	153,990	91,570	366,527			612,087
La Crete	181,939	302,113	497,401			981,453
Zama	7,025	8,000	133,358			148,383
High Level		67,000			15,500	82,500
Rocky Lane		29,000				29,000
Rainbow Lake		30,840				30,840
Library					212,500	212,500
Other (Regional)		83,000		150,000		233,000
Cemeteries		3,500				3,500
Tourism		1,000				1,000
Total 2014 Requests	342,954	616,023	2,754,516	150,000	228,000	4,091,493

	2015 Budget	2015 Requests	change	2014 Budget	change	2013 Budget	change	2012 Budget	change	2011	change	2010	change	2009	change	2008	change	2007	change	2006
Fort Vermilion FCSS Operating	153,990	153,990	31%	117,227	0%	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%	109,019
La Crete FCSS Operating	181,939	181,939	8%	169,089	0%	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%	157,249
Zama FCSS Operating	7,025	7,025	0%	7,025	0%	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%	6,532
Total FCSS Funding Requested:	342,954	342,954		293,341		293,341		293,341		293,341		293,341		287,591		285,098		276,414		272,800
Provincial FCSS Funding (80%)	274,363	274,363		234,673		234,673		234,673		234,673		234,673	2.00%	230,073	0.87%	228,078	3.14%	221,131	1%	218,240
Municipal Share (20%)	68,591	68,591		58,668		58,668		58,668		58,668		58,668	2.00%	57,518	0.87%	57,020	3.14%	55,283	1%	54,560
Provincial + Municipal funding available:	342,954	342,954		293,341		293,341		293,341		293,341		293,341	2.00%	287,591	0.87%	285,098	3.14%	276,414	1%	272,800
Requested over funding available:		0		0		0		0		0		0		0		0		0		0

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

**Mackenzie County
Library Boards**

Budget 2015

Mackenzie Library Board

	2015 Request	change	2014 Budget	change	2013 Budget	change	2012 Budget	change	2011 Budget	change	2010 Budget	change	2009 Budget	change	2008 Budget	change	2007 Budget	change	2006 Budget	change
Mackenzie Library Board	212,500	0.9%	210,526	0.1%	210,216	0%	170,946	0%	170,946	2%	167,594	13%	147,977		140,192		134,204		130,295	
Town of High level Cost Sharing*	15,500		15,500		15,810		15,810		15,810		15,500		15,500		15,500		15,500		15,000	
Total	228,000		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%
Population	10,925		10,927		10,927		10,927		10,002		10,002		10,002		10,002		10,002		9,687	
\$ per capita	\$20.87		\$20.69		\$20.69		\$17.09		\$18.67		\$18.31		\$16.34		\$15.57		\$14.97		\$15.00	

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

		2015 Budget	2015 Requests	2014 Budget	2013 Budget	2012 Actual	2011 Actual	2010 Actual	2009 Actual
FV Recreation Society	Capital - see specification	1,370,000	1,370,000	53,500	64,862	200,000	21,478	6,624	22,704
	Operating - Board & Facilities	263,200	263,200	172,083	149,638	142,512	142,512	139,036	141,796
	Total requested	1,633,200	1,633,200	225,583	214,500	342,512	163,990	145,660	164,500
	<i>Paid by County:</i>								
	Operating - utilities	92,025	92,025	92,025	92,025	81,350	60,986	64,290	77,892
	Operating - insurance	11,302	11,302	11,302	10,295	10,295	10,295	10,514	13,209
Total requested + paid by County	1,736,527	1,736,527	328,910	316,820	434,157	235,271	220,464	255,601	

LC Recreation Society	Capital - see specification	309,530	309,530	220,000	86,000	88,500	100,538	56,742	44,966
	Operating - Board & Facilities	346,350	346,350	224,616	195,318	186,017	186,017	181,480	164,983
	Total requested	655,880	655,880	444,616	281,318	274,517	286,555	238,222	209,949
	<i>Paid by County:</i>								
	Operating - utilities	125,000	125,000	125,000	125,000	119,000	89,247	118,289	121,669
	Operating - insurance	26,051	26,051	26,051	23,851	23,851	23,851	22,168	38,839
Total requested + paid by County	806,931	806,931	595,667	430,169	417,368	399,653	378,679	370,457	

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Capital - see specification	77,700	77,700	43,500	31,000	19,000	0	0	1,149
	Operating - Board & Facilities	118,880	118,880	118,880	103,374	98,451	98,451	83,690	76,082
	Total requested	196,580	196,580	162,380	134,374	117,451	98,451	83,690	77,231
	<i>Paid by County:</i>								
	Operating - Utilities	8,975	8,975	8,975	8,975	9,700	7,275	11,517	13,959
	Operating - Insurance	5,503	5,503	5,503	3,083	3,083	3,083	3,450	3,941
Total requested + paid by County	211,058	211,058	176,858	146,432	130,234	108,809	98,657	95,130	

Summary	2015 Budget	2015 Requests	2014 Budget	2013 Budget	2012 Approved	2011 Actual	2010 Actual	2009 Actual
Total capital (County's portion)	1,757,230	1,757,230	198,780	181,862	307,500	172,000	63,366	68,819
Total operating	728,430	728,430	515,579	448,330	426,980	426,980	404,206	382,861
Total capital + operating	2,485,660	2,485,660	714,359	630,192	734,480	598,980	467,572	451,680
County-paid utilities & insurance	268,856	268,856	268,856	263,229	247,279	194,737	230,228	269,508
Grand total	2,754,516	2,754,516	983,215	893,421	981,759	793,717	697,800	721,188

Specification of Capital Grant Requests for 2015 (includes non-TCA items)	2015 Requests	Cost Allocation			Notes
		Rec. Board cost share	County cost share	Total	
<i>Fort Vermilion Recreation Society:</i>					
Ice plant	1,000,000		1,000,000	1,000,000	
Ball Diamonds	300,000		300,000	300,000	
Zamboni Storage - Outdoor Rink	10,000		10,000	10,000	
Ventilations/ fans installed	6,000		6,000	6,000	
Security Camera	12,000		12,000	12,000	
Replace Playground equipment	12,000		12,000	12,000	Equipment unsafe
Mackenzie Housing Park Skate Shack	30,000		30,000	30,000	
Subtotal - Fort Vermilion Recreation Society	1,370,000	-	1,370,000	1,370,000	
<i>La Crete Recreation Society:</i>					
Ice plant room modernization/upgrade (Chiller)	190,000		190,000	190,000	Part 2 of 3 for the ice plant modernization project
Arena main lights	75,000		75,000	75,000	Anticipate approximate 52% saving on consumption
Air Makeup Units	19,500		19,500	19,500	Replacement of 30 year old units
Rubber Matting	10,000		10,000	10,000	Will pursue a matching grant
Baseball In-field Maintenance Tractor	6,000		6,000	6,000	
Gate for Arena Boards	5,000		5,000	5,000	Openings for trade show and get to know you nights
Arena Kitchen Upgrade	3,280		3,280	3,280	New cupboards and countertops
Cross net	750		750	750	Tennis courts in Blumenort
Subtotal - La Crete Recreation Society	309,530	-	309,530	309,530	
<i>Zama Recreation Society:</i>					
Old County office - Fitness Bldg - window replacement	9,000		9,000	9,000	Most windows don't open and close properly
Cummunity Hall: Hall yard light	2,500		2,500	2,500	Existing yard light is unreliable
Cummunity Hall: Back Storage Room/ Loading dock step supply & .	2,000	1,000	1,000	2,000	Metal step with grating and handrails
Cummunity Hall: Table & Chair Trolleys (6)	6,000	6,000	-	6,000	6 Large heavy duty trolley's for tables and chairs
Cummunity Hall: Storage room industrial floor covering	4,000	2,800	1,200	4,000	Floor covering for ease of washing and cleanliness
Cummunity Hall: Property Full landscaping	126,000	63,000	63,000	126,000	Landscaping, drainage, paving parking lot & signs
Security Camera System	5,000	4,000	1,000	5,000	Due to increase in theft, vandalism & other crimes
		-	-	-	
Subtotal - Zama Recreation Society	154,500	76,800	77,700	154,500	

Total 2014 Capital Requests from Recreation Societies	1,834,030	76,800	1,757,230	1,834,030	
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Mackenzie County
Grants to Other Non-Profit Organizations

2015 Budget

Organization	Operating or Capital	Current Service Provisions	2015 Request an increase due to	2015 Budget	2015 Requests	2014 Budget	2013 Budget	2012 Budget	2011 Budget
FV Agricultural Society - Heritage Centre	Operating	Heritage Museum		30,000	30,000	25,000	25,000	25,000	25,000
FV Area Board of Trade	Operating	Economic development	Website maintenance	15,000	15,000	12,000	12,000	12,000	12,000
	Operating		Af Fair events	5,000	5,000	5,000	-	-	-
FV Royal Canadian Legion, Branch 243	Operating	Utilities	Insurance, waste & supplies	14,120	14,120	6,000	6,000	6,000	
			Painting and repairs to building	14,450	14,450				
FV Senior Club	Operating		Reroofing	7,000	7,000	4,000	4,000	4,000	4,000
FV Walking Trail - in TCA budget	Operating			-	-	-	10,000	10,000	10,000
FV Friends of the Old Bay House Society	Capital	Heritage preservation		-	-	-	-	-	10,000
FV Mackenzie Applied Research Association	Operating	Land lease and utility costs		-	-	-	50,000	-	-
	Capital	Building + Water/Sewer		-	-	32,000	-	-	-
FV Northeast Community Adult Learning Council	Operating	FV & Area Family Literacy Incentive		6,000	6,000	-	-	-	-
Fort Vermilion Recreation Society	Operating	FV 225th Anniversary Celebration		-	-	-	10,000	-	-
LC Area Chamber of Commerce	Operating	Operating Funds		28,000	28,000	23,000	23,000	23,000	23,000
LC Agricultural Society - Mennonite Heritage Village	Capital	Heritage preservation	\$125,000 Riding Arena Seed Money, \$5,000 History Book Research	142,113	142,113	10,000	10,000	10,000	10,000
	Operating	Heritage preservation	Additional staff member at museum year-round	75,000	75,000	35,000	35,000	35,000	35,000
	Operating	Utilities		30,000	30,000	30,000	30,000	30,000	30,000
LC Field of Dreams Stampede Committee (Rodeo)	Capital	Rodeo Events		-	-	-	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 Altenheim	Increase of cost of living	6,000	6,000	4,000	4,000	4,000	4,000
LC Seniors Inn (drop-in centre)	Operating	Seniors services		3,000	3,000	3,000	3,000	3,000	3,000
LC Walking Trails - in TCA budget	Operating			-	-	-	-	10,000	10,000
LC Polar Cats	Operating	Brush clearing (one-time grant)	Operational Costs	18,000	18,000	-	15,000	-	-
Rainbow Lake Family Centre	Capital	Air conditioning, Landline, playground equipment	Air conditioning, landline, playground equipment.	20,000	20,000	-	-	-	-
Rainbow Lake Nursery School	Operating	Art supplies	Art supplies	840	840	-	-	-	-
Rainbow Lake Youth Centre Society	Capital		Bike/skate park	10,000	10,000	10,000	-	-	-
HL Rural Community Hall	Operating	Community Hall		10,000	10,000	10,000	10,000	10,000	10,000
	Capital	Community events	Water cistern	7,000	7,000	-	15,000	15,000	12,500
HL Agricultural Exhibition Association	Capital	Perimeter fencing	Fencing	10,000	10,000	-	-	-	-
High Level Golf & Country Club o/a Fox Haven Golf & Country Club	Capital	Campground upgrades/ expansion	Campground expansion	20,000	20,000	-	-	-	-
Watt Mountain Wanderers	Operating	Machesis Lake trail reclamation	Machesis Trail Reclamation	20,000	20,000	-	-	-	-
High Level Golden Range Society	Operating	Seniors' Centre operating expenses		-	-	-	5,000	-	-

Organization	Operating or Capital	Current Service Provisions	2015 Request an increase due to	2015 Budget	2015 Requests	2014 Budget	2013 Budget	2012 Budget	2011 Budget
Rocky Lane Agricultural Society	Capital	Agricultural programs, cross country ski trails, ski rental facility, riding arena, community centre		15,000	15,000	14,000	14,000	12,000	10,000
	Operating			14,000	14,000	14,000	14,000	14,000	12,000
	Operating - C/F	Council committed \$50,000/year for three years (starting 2011) towards Rocky Area Agricultural		-	-	-	50,000	50,000	50,000
	Operating	Maintenance of ski trails (one-time grant)		-	-	-	15,000	-	-
ZA Chamber of Commerce	Operating	Economic Development; Communities in Bloom		8,000	8,000	8,000	8,000	8,000	8,000
Mackenzie Regional Community Policing Society	Operating	Provide services to victims of crime or tragedy.		-	-	10,000	-	-	10,000
REDI	Operating	Regional Economic Development		28,000	28,000	28,000	28,000	28,000	25,000
Mackenzie Tourism (DMO)	Operating			15,000	15,000	15,000	15,000	15,000	20,000
High School Bursaries		Bursary program		25,000	25,000	25,000	25,000	25,000	25,000
Miscellaneous		Small requests during a year		15,000	15,000	15,000	15,000	15,000	1,000
Cemeteries	Operating	Cemeteries maintenance		3,500	3,500	3,500	3,500	3,500	3,500
				615,023	615,023	341,500	459,500	372,500	383,000
Total per Grants to Other Organizations Policy				543,523	543,523	270,000	388,000	301,000	328,500

**Mackenzie County
Cemeteries**

2015 Budget

	2014 2,754,516	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

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%.

