




MACKENZIE COUNTY


BUDGET COUNCIL MEETING

November 21 & 22, 2023

10:00 a.m.

**FORT VERMILION
COUNCIL CHAMBERS**

 780.927.3718

 www.mackenziecounty.com

 4511-46 Avenue, Fort Vermilion

 office@mackenziecounty.com



Mackenzie County

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Wednesday, November 21-22, 2023
10:00 a.m.**

Fort Vermilion Council Chambers

Fort Vermilion, Alberta

AGENDA

Page

- | | | | | |
|--|----|----|---|--|
| CALL TO ORDER: | 1. | a) | Call to Order | |
| AGENDA: | 2. | a) | Adoption of Agenda | |
| ADOPTION OF
PREVIOUS MINUTES: | 3. | a) | None | |
| | | b) | | |
| CLOSED MEETING: | | | <i>Freedom of Information and Protection of Privacy Act Division
2, Part 1 Exceptions to Disclosure</i> | |
| | 4. | a) | | |
| | | b) | | |
| TENDERS: | | | Tender openings are scheduled for 11:00 a.m. | |
| | 5. | a) | None | |
| PUBLIC HEARINGS: | | | Public Hearings are scheduled for 1:00 p.m. | |
| | 6. | a) | None | |
| DELEGATIONS | 7. | a) | Compass Assessment Consultants Inc.
Aaron Steblyk
November 22, 2023 (11:45 a.m.) | |
| GENERAL REPORTS: | 8. | a) | None | |
| | | b) | | |
| AGRICULTURE
SERVICES: | 9. | a) | None | |
| | | b) | | |

COMMUNITY SERVICES:	10.	a)	None	
		b)		
FINANCE:	11.	a)	Draft 2024 Operating Budget	1
		b)	Not for Profit 2024 Grant Applications	39
		c)	NEW Reserve Policies - Housing & Library Facilities RESV028, RESV029, RESV030, RESV031	51
		d)	Review Recreation Reserve Policies RESV022, RESV023, RESV024 and New Policy RESV027	57
		e)	Review 2023 One Time Projects – Carry Forwards	63
		f)	Review 2023 Capital Projects – Carry Forwards	67
		g)	Bylaw 1272-22 Honorariums and Related Expense Reimbursement for Councillors and Approved Committee Members	71
		h)	2024 Capital Projects and 5 year and Future Plans	81
OPERATIONS:	12.	a)	None	
		b)		
UTILITIES:	13.	a)	None	
		b)		
PLANNING & DEVELOPMENT:	14.	a)	None	
		b)		
ADMINISTRATION	15.	a)	None	
		b)		
COMMITTEE OF THE WHOLE ITEMS:	16	a)	N/A	
		b)		
COUNCIL	17.	a)	N/A	

**COMMITTEE
REPORTS:**

b)

**INFORMATION /
CORRESPONDENCE:**

18. a) None

NOTICE OF MOTION:

19. a)

**NEXT MEETING
DATES:**

20. a) Regular Council Meeting
November 28, 2023
10:00 a.m.
Fort Vermilion Council Chambers

b) Budget Council Meeting
December 6, 2023
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT:

21. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Draft 2024 Operating Budget

BACKGROUND / PROPOSAL:

Administration has drafted the 2024 Operating Budget for Councils review.

The 2024 Operating Budget presented is based on current expense review, and service levels as identified by Council in 2023. Administration will gain information from this Council meeting to review and update the draft operating budget at the next Budget Council meeting.

Included in this draft budget is:

- Administration’s review of expenditures, and required budgets to maintain current service levels
- Tax Revenue estimated adjustment for reduction in linear, and estimated residential and non-residential growth. An inflationary growth is included in the estimates provided within the draft 2024 operating budget.
- 2024 Police Costing Model Municipal Share
- Council Committees - current
- Regraveling program
- 2023 funding allocated to Non Profit Organizations
- Anticipated changes in Utilities
- Funding of Reserves as per Policy (attached)
- Approved Organizations Chart as of 2023-10-11
- Recommended 2024 One Time Project(s) Tracking Sheet Change #1
- Organizational Meeting Council Budget amendments Tracking Sheet Change #2

Author: J. Batt Reviewed by: _____ CAO: _____

Not Included in this draft budget:

- 2023 Carry Forward One Time Projects*
- Any service level changes not approved by Council motion

*2023 One Time Projects being carried forward are fully funded, and will have no negative impact on the 2024 operating budget, unless additional funds are being requested. Once approved to be carried forward administration will include the budgets for these projects in upcoming budget meetings once projects have finalized spending.

**2023 Year to Date (YTD) Actuals are as of October 31, 2023.

As there were amendments to committees, and Terms of References during the October 24, 2023 Organizational meeting, administration has included some amendments to Councils Operational budget identified in Tracking Sheet of Changes #1.

While drafting the 2024 Operating Budget, administration will ensure to incorporate any service level changes into the 2025 & 2026 operating budgets for Councils review, and approval in subsequent Budget Council Meetings.

During the Budget Workshop on October 30, 2023 Council requested that administration provide the following at upcoming Budget meetings. Administration is able to provide some items requested, however will ensure all items are brought before Council during 2024 budget discussions.

Items for further discussion:

Operating Budget

November 21-22, 2023

- Review all 3 Recreation Reserve Policies RESV022, RESV023, RESV024;
- Create a Policy for Recreation Reserve – Tompkins Improvement;
- Develop Fort Vermilion, and La Crete Library Reserve Policies;
- Fort Vermilion Library rental to be incorporated with funds allocated to Reserve;
- Develop Fort Vermilion and Zama Rental Housing Reserve Policies;
- Housing rental surplus to be incorporated with funds allocated to Reserve;

Future Budget Council meetings

- New Lease estimates for parks, roads etc. to be incorporated into Operating budget;
- Hay-Zama Bison signage and history – One Time Project developed

Author: J. Batt Reviewed by: _____ CAO: _____

Capital Budget

- Truck Wash station – Zama;
- Zama Land Purchase;
- South of High Level land development;

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Tax Levy or Various Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

FIN022 Budget Development Policy

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That the Draft 2024 Operating Budget be amended to include Tracking Sheet change # 1 as presented.

AND/OR

- Simple Majority Requires 2/3 Requires Unanimous

That administration continues to develop the 2024 Operating Budget, and present at the next Budget Council meeting as discussed.

Author: J. Batt Reviewed by: _____ CAO: _____

EXECUTIVE SUMMARY

2024 OPERATING DRAFT BUDGET HIGHLIGHTS – November 21, 2023

Mackenzie County administration has drafted this budget on the current service levels adopted by Council. Administration is requesting Councils direction to assist in gaining additional information and direction which Council would like administration to ensure the County is providing value for the property tax dollar reflected in the proposed 2024 Draft Operating Budget.

Administration continues to develop the 2024 budget on a tax and user pay supported budget, while limiting the effect of service levels. User pay revenue assists in offsetting the shortfall in revenue from tax levies, while not effecting the residential, and non-residential mill rates. This is a budget that looks at the now – it prioritizes maintaining essential services and programs and supports initiatives to help decrease the burden on our residents during these challenging times. It is also forward-thinking, ensuring our investments support community sustainability and quality of life today.

Expenditure shifts are primarily due to anticipated, increase in costs such as professional fees, goods and supplies, maintenance. Realizing the full year impact of the Police Costing Model had an impact on this year's budget development. Included in this draft budget are contributions to reserves while budgeting for bad debt/write off of taxes, and while maintaining the current regraveling program, and need for culvert replacements.

Overall the County's draft taxation expenditures after budget meeting amendments are proposed at \$36,176,156 which is a decrease of \$1,168,583 compared to the 2023 budget. As one time projects in the amount of \$1,330,694 from the previous year are not incorporated into this draft budget, the operating budget expenditures have a small increase of \$162,111. Administration continues to review service level costs, and services provide, unfortunately the increase in costs outside of

administrations control weighted on this budget offsetting any additional reductions that may have been realized.

There is an anticipated reduction in linear assessment, a 3-4% increase in residential growth, and user pay revenues, to assist in funding these changes.

The County's objective is to have a balanced budget once all budget deliberations, and Council service level amendments are incorporated.

The County continues to be affected by many factors that put upward pressure on the budget. These include industry shutdowns, non-payment of taxes, inflation, reductions in provincial/federal funding, escalating infrastructure renewal and maintenance costs, changing legislative requirements and carbon tax increases.

Provincial & Federal Fiscal Retrenchment & Impacts

The following are examples of additional challenges the County has managed as a direct result of fiscal retrenchment and policy impacts of the upper tier governments:

- Provincial Municipal Sustainability Initiative funding will cease in 2024, and be replaced by the Local Government Fiscal Framework, which is still being developed.
- The future impact of the Carbon Tax has been budgeted as an expenditure of approximately \$240,000 by the County on the goods (fuel, utilities, etc.) required for service delivery.
- Imposing service standards changes via legislation and regulations without any financial support.
- Police costing model, where municipalities are responsible for funding a portion of the cost of Provincial Police Services.

OPERATING BUDGET OVERVIEW

The 2024 Proposed Operating Budget was prepared on the premise that the County will deliver the same level and quality of services approved in the 2023 Operating Budget. The base operating budget revenue to expenditures is currently anticipating a surplus of funds of \$353,628. Included in the draft operating budget is one approved one time project. A second one time project will be noted as contingent on other party funding, and will be allocated from reserve. The surplus is primarily indexed on anticipated investment income, and should not be incorporated into future budget years without review.

Exhibit 1: Revenue Changes included in the Operating Budget details the shifts and reasons driving these revenue changes. These revenue changes show an overall decrease of \$815,315. These changes are detailed in Exhibit 1 below.

YTD – October 31, 2023

Exhibit 2: Expenditure Changes Included in the Operating Budget details the shifts and reasons driving these changes. These expenditure changes show an overall decrease of \$1,168,583. The major changes are detailed in the notes explaining Exhibit 2 below.

YTD – October 31, 2023

Exhibit 1: Revenue Changes in the Operating Budget -\$815,315

[100] Municipal Taxes has an overall estimated increase of \$96,614. Anticipated reduction in linear assessment due to industry shutdown while taking into account residential & Non-residential growth and inflation at the current mill rate, and farmland minimums.

[421] Water Metered has been increased by \$217,003 to reflect three-year sales average and growth factor. New anticipated customers have been included in this calculation.

[422] Bulk Water Sales has been increased by \$63,751 to reflect the growth forecast.

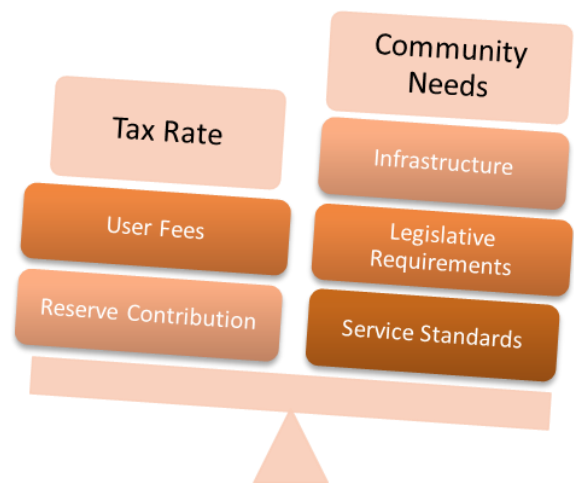
[550] Interest Revenues have increased by \$925,000. This increase is anticipated as the County has, and anticipated future favourable returns on investments.

[840] Contribution from Other Source Grants have decreased by \$364,072 primarily from the one time projects that are not incorporated into the existing draft budget, and one time doubling payment provided by Municipal Sustainability Initiative grant not approved for 2024.

[909] Contribution from Other Sources have decreased by \$118,963 solely from the one time projects are not incorporated into the existing draft budget.

[930/940] Contribution from Operating/Capital Reserves have decreased by \$1,573,184 primarily from the one time projects are not incorporated into the existing draft budget, and other one time events funded by operating reserves approved by Council.

The only reserve funding currently allocated in the draft 2024 operating budget is \$50,000 for gravel reclamation.



Revenues by Object Code

	2021 Actual	2022 Actual	2023 YTD*	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
100-Municipal Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
124-Frontage	\$26,932	\$40,286	\$49,167	\$35,000	\$38,713	\$3,713
261-Ice Bridge	\$120,000	\$135,000	\$135,000	\$130,000	\$135,000	\$5,000
420-Sales of goods and services	\$898,402	\$914,177	\$1,799,352	\$1,084,586	\$1,083,116	(\$1,470)
421-Sale of water - metered	\$3,553,735	\$3,562,354	\$3,178,392	\$3,861,992	\$4,078,995	\$217,003
422-Sale of water - bulk	\$962,702	\$1,012,634	\$930,290	\$951,093	\$1,014,844	\$63,751
424-Sale of land	\$33,328	\$0	\$0	\$10,000	\$10,000	\$0
510-Penalties on taxes	\$720,214	\$257,208	\$171,513	\$300,000	\$250,000	(\$50,000)
511-Penalties of AR and utilities	\$26,280	\$29,267	\$26,338	\$25,000	\$32,000	\$7,000
520-Licenses and permits	\$54,820	\$53,445	\$69,286	\$54,000	\$54,000	\$0
521-Offsite levy	\$358,744	\$181,910	\$128,991	\$20,000	\$20,000	\$0
522-Municipal reserve revenue	\$271,084	\$100,213	\$37,118	\$80,000	\$50,000	(\$30,000)
526-Safety code permits	\$395,308	\$247,372	\$450,151	\$350,000	\$350,000	\$0
525-Subdivision fees	\$103,777	\$66,224	\$59,782	\$125,000	\$125,000	\$0
530-Fines	\$9,688	\$8,512	\$19,240	\$9,000	\$15,000	\$6,000
531-Safety code fees	\$17,780	\$10,695	\$14,883	\$12,000	\$12,000	\$0
550-Interest revenue	\$240,793	\$971,306	\$1,086,221	\$425,000	\$1,350,000	\$925,000
551-Market value changes	(\$3,361)	-\$79,569	\$84,464	\$0	\$0	\$0
560-Rental and lease revenue	\$204,626	\$190,420	\$147,533	\$203,367	\$201,660	(\$1,707)
570-Insurance proceeds	\$22,799	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$37,357	\$26,887	\$26,338	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$111,686	\$120,959	\$0	\$85,000	\$85,000	\$0
630-Sale of non-TCA equipment	(\$12,485)	-\$22,986	\$1,610	\$500	\$500	\$0
830-Federal grants	\$31,500	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$7,873,774	\$9,280,115	\$495,830	\$973,704	\$609,632	(\$364,072)
909- Other Sources-Grants	\$108,822	\$350,545	\$80,153	\$118,963	\$0	(\$118,963)
930-Contribution From Operating Reserves	\$1,346,230	\$1,937,930	\$0	\$1,521,240	\$50,000	(\$1,471,240)
940-Contribution From Capital	\$4,380	\$406,021	\$0	\$101,944	\$0	(\$101,944)
TOTAL REVENUE	\$41,195,549	\$44,094,230	\$35,802,686	\$37,344,739	\$36,529,424	(\$815,315)

Exhibit 2: Expenditure Changes in the Operating Budget -\$1,168,583

[110] [132] [136] Wages and Benefits had an increase of \$47,603. The changes from the 2023 approval reflect the following: Approved level increases to staffing while ensuring service levels, and other adjustments and benefit premiums account for the balance.

[151] Honoraria's have increased by \$61,354 to reflect a projected increase to fire fighter honorariums, and council attendance at conferences, workshops, and meetings. It is anticipated that Council will be attending more conferences and the wish to engage with Provincial Ministers.

[214] Memberships & Conference fees increase of \$14,777 which reflects the increase in Council and administration courses being offered.

[236] Police Funding fee increased by \$71,066 required to fund the Police Costing Model for 2023-2024 year.

[252] Repairs and Maintenance Buildings reflects an increase of \$36,290 based on anticipated repairs identified for 2024, and the addition of the Fort Vermilion Library coming under the County's umbrella.

[253] Repairs and Maintenance Equipment reflects a decrease of \$42,180 based on anticipated based on existing municipal equipment servicing requirements.

[274] Insurance decreased by \$77,069 as Council had approved amendments to the policy, and administration has been able to realize, and reflect these new insurance premium for 2024.

[511] Goods and Supplies increased by \$46,172 based on anticipated increase in pricing that was realized in 2023.

[521] Fuel and Oil reflects a small decrease of \$36,917 based on staffing, current actual averages, and review of fuel costs.

[534] As the County has 2178 km of roads within the Municipality, regravelling is a large expenditure every year. In 2022 the municipality was able to crush

gravel, which provided an inventory where administration could review 3rd party pricing vs. county supplied gravel and ensure the county was able to receive the best pricing available.

In the 2024 budget it was identified that the budget could be reduced by \$69,084, with the use of county owned gravel in identified areas.

[543] [544] Utilities (Natural Gas & Electricity) with the additional funds expense, and agreements the municipality was able to enter into for electricity costs, a decrease of approximately \$100,121 is identified within the budget reflecting current actual averages

[735] Grants to Organizations increased by \$126,582 due in large part to realized increase in utility costs for the second ice rink in La Crete. Grants awarded in 2023 have been included in this draft operating budget, and may be amended +/- once Council reviews grant applications received.

[831] [832] Interest & Principle on Debt is induced by \$169,919 as the 2023 High Level South Lands project was incorporated in the budget.

[763] [764] Contributions to reserves are reflected at \$4,464,871 to assist with funding future operating & capital expenditures. Included in these contributions are specific revenues that should be contributed to the reserves namely: Municipal Reserve Revenue; Gravel Reclamation Reserve; and Off-Site Levies totalling, Water/Sewer Reserve, and Road Reserve. Refer to Exhibit 5 which shows the 2024 contributions/draws to/from reserves.

[921] Bad Debt has been budgeted for \$1,005,000, the same request as 2023. The municipality has entered into multiple large dollar tax payment agreements in 2021, 2022, and 2023 however based on anticipated needs and analysis of aging schedules related to various taxes outstanding, to ensure fiscal responsibility, this bad debt amount is best practice.

[One Time Projects] The Housing Needs Assessment - One Time Projects has been incorporated into the draft operating budget, while the approved IDP One Time project has been approved contingent on other source funding.

Expenditures by Object Code

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING EXPENSES						
110-Wages and salaries	\$6,666,942	\$6,617,436	\$5,106,231	\$7,383,659	\$7,483,672	\$100,013
132-Benefits	\$1,207,646	\$1,203,687	\$1,076,518	\$1,582,330	\$1,527,816	(\$54,514)
136-WCB contributions	\$76,293	\$99,542	\$34,074	\$84,904	\$87,008	\$2,104
142-Recruiting	\$15,274	\$2,874	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$41,649	\$47,638	\$22,264	\$57,600	\$43,200	(\$14,400)
151-Honoraria	\$605,143	\$576,246	\$495,518	\$615,761	\$677,115	\$61,354
211-Travel and subsistence	\$180,952	\$254,971	\$176,884	\$389,038	\$417,546	\$28,508
212-Promotional expense	\$26,583	\$26,610	\$23,523	\$43,000	\$72,000	\$29,000
214-Memberships & conference fees	\$60,911	\$95,118	\$107,222	\$144,656	\$159,433	\$14,777
215-Freight	\$89,033	\$120,007	\$93,355	\$127,950	\$122,450	(\$5,500)
216-Postage	\$52,906	\$59,568	\$41,605	\$52,000	\$52,000	\$0
217-Telephone	\$121,976	\$124,814	\$95,358	\$119,930	\$104,858	(\$15,072)
221-Advertising	\$65,356	\$69,075	\$75,670	\$80,100	\$99,775	\$19,675
223-Subscriptions and publications	\$8,888	\$10,278	\$1,917	\$11,700	\$13,020	\$1,320
231-Audit fee	\$147,000	\$128,500	\$105,500	\$120,000	\$120,000	\$0
232-Legal fee	\$151,117	\$57,001	\$128,319	\$85,000	\$85,000	\$0
233-Engineering consulting	\$279,291	\$238,666	\$50,124	\$217,000	\$217,000	\$0
235-Professional fee	\$202,012	\$178,028	\$207,256	\$219,100	\$239,700	\$20,600
236-Police Funding	\$596,850	\$531,924	\$112,815	\$780,501	\$851,567	\$71,066
239-Training and education	\$46,588	\$59,907	\$19,673	\$85,938	\$81,195	(\$4,743)
242-Computer programming	\$191,070	\$115,143	\$119,378	\$228,655	\$241,023	\$12,368
243-Waste Management	\$426,899	\$483,652	\$336,931	\$462,067	\$462,864	\$797
251-Repair & maintenance - bridges	\$35,237	\$109,365	\$15,238	\$159,500	\$159,500	\$0
252-Repair & maintenance - buildings	\$171,919	\$169,249	\$129,140	\$139,850	\$176,140	\$36,290
253-Repair & maintenance - equipment	\$398,277	\$490,222	\$305,110	\$471,550	\$429,370	(\$42,180)
255-Repair & maintenance - vehicles	\$109,764	\$102,076	\$71,590	\$117,300	\$117,300	\$0

258-Contracted Services	\$904,382	\$946,891	\$513,982	\$762,152	\$723,213	(\$38,939)
259-Repair & maintenance - structural	\$1,019,055	\$1,203,522	\$1,157,315	\$2,072,000	\$1,869,100	(\$202,900)
260-Roadside Mowing & Spraying	\$338,967	\$390,103	\$362,579	\$465,801	\$468,444	\$2,643
261-Ice bridge construction	\$111,645	\$154,803	\$82,458	\$125,000	\$127,000	\$2,000
262-Rental - building and land	\$64,369	\$54,525	\$64,160	\$67,100	\$70,400	\$3,300
263-Rental - vehicle and equipment	\$69,945	\$96,580	\$17,449	\$66,253	\$50,288	(\$15,965)
266-Communications	\$135,355	\$129,311	\$106,238	\$155,967	\$169,937	\$13,970
271-Licenses and permits	\$9,213	\$11,194	\$26,804	\$15,300	\$25,200	\$9,900
272-Damage claims	\$355	\$8,875	\$13,500	\$0	\$0	\$0
274-Insurance	\$567,089	\$632,300	\$506,826	\$705,431	\$628,362	(\$77,069)
342-Assessor fees	\$220,088	\$225,237	\$155,031	\$247,820	\$237,000	(\$10,820)
290-Election cost	\$16,197	\$0	\$0	\$3,000	\$3,000	\$0
511-Goods and supplies	\$790,496	\$1,042,046	\$892,542	\$1,211,062	\$1,257,234	\$46,172
515-Lab Testing Water/Sewer	\$45,675	\$43,545	\$45,500	\$52,000	\$55,500	\$3,500
521-Fuel and oil	\$691,400	\$1,101,109	\$752,038	\$1,162,604	\$1,125,687	(\$36,917)
530-Oil dust control	\$0	\$0	\$91,546	\$100,000	\$100,000	\$0
531-Chemicals and salt	\$387,761	\$384,104	\$288,424	\$428,800	\$445,300	\$16,500
532-Calcium dust control	\$675,998	\$941,956	\$130,098	\$130,000	\$193,000	\$63,000
533-Grader blades	\$149,989	\$146,415	\$150,870	\$143,000	\$150,000	\$7,000
534-Gravel (apply; supply and apply)	\$4,354,767	\$5,121,260	\$1,221,769	\$1,767,084	\$1,698,000	(\$69,084)
535-Gravel reclamation cost:	\$0	\$0	\$2,548	\$50,000	\$50,000	\$0
543-Natural gas	\$124,159	\$159,743	\$119,686	\$202,061	\$182,564	(\$19,497)
544-Electrical power	\$664,479	\$746,568	\$549,743	\$878,157	\$797,533	(\$80,624)
550-Carbon Tax	\$107,216	\$148,752	\$139,846	\$200,000	\$240,000	\$40,000
710-Grants to local governments	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
735-Grants to other organizations	\$1,965,625	\$2,352,336	\$2,275,412	\$2,390,744	\$2,517,326	\$126,582
763/764-Contributed to Reserves	\$7,748,602	\$2,547,060	\$0	\$4,371,489	\$4,464,871	\$93,382
810-Interest and service charges	\$22,720	\$23,605	\$21,198	\$22,360	\$22,360	\$0
831-Interest - long term debt	\$388,712	\$362,400	\$170,212	\$333,735	\$368,759	\$35,024

832-Principle - Long term debt	\$1,361,746	\$1,356,458	\$874,571	\$1,183,120	\$1,318,015	\$134,895
921-922-Bad Debt/Tax Cancellation/Writeoff	\$578,265	\$586,732	\$89,922	\$1,005,000	\$1,005,000	\$0
994-Change in Inventory	(\$7,895)	(\$1,845,709)	\$0	(\$467,084)	(\$612,489)	(\$145,405)
One Time projects	\$6,391,567	\$9,340,092	\$869,552	\$1,450,694	\$120,000	(\$1,330,694)
TOTAL	\$44,459,366	\$42,633,409	\$21,893,032	\$37,344,739	\$36,176,156	(\$1,168,583)

Exhibit 3: One-Time Projects 2024

Historically the County has considered items during budget deliberations that have been identified as one-time projects. Administration presented one time projects that were approved by Council during the October 31, 2023 Budget Council Meeting.

Housing Needs Assessment	\$120,000	Taxation Levy
Intermunicipal Development Plan	\$ 90,000	50% Other Source Funding (Contingent)

While all the initiatives proposed by administration address legitimate County concerns, Council has the opportunity during and after budget deliberations to amend, defer, or delete, any or all of the proposed items.

Exhibit 4: 2024 New/Amended Fees for Service Initiatives

Departments demonstrated financial constraint, as the County must collect municipal taxes to fund essential services like fire, waste management, road maintenance, and water supply. Administration is submitting a limited number of funding requests to maintain service levels, or offer new programs which are included in the budget summaries presented above. No current or amended Fees for Services are being presented by administration. The 2024 draft budget will be amended based on Council’s directive of these New Initiatives.

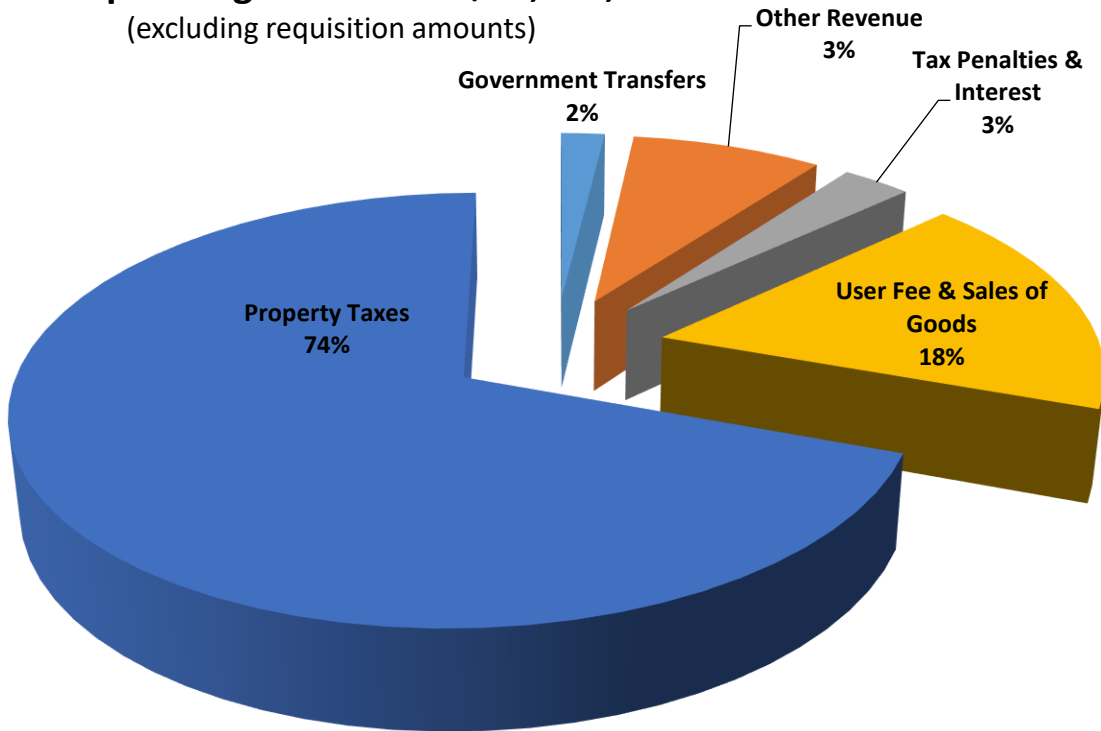
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete, any or all of the proposed items.



Total Revenues

2024 Operating Revenues - \$36,529,424

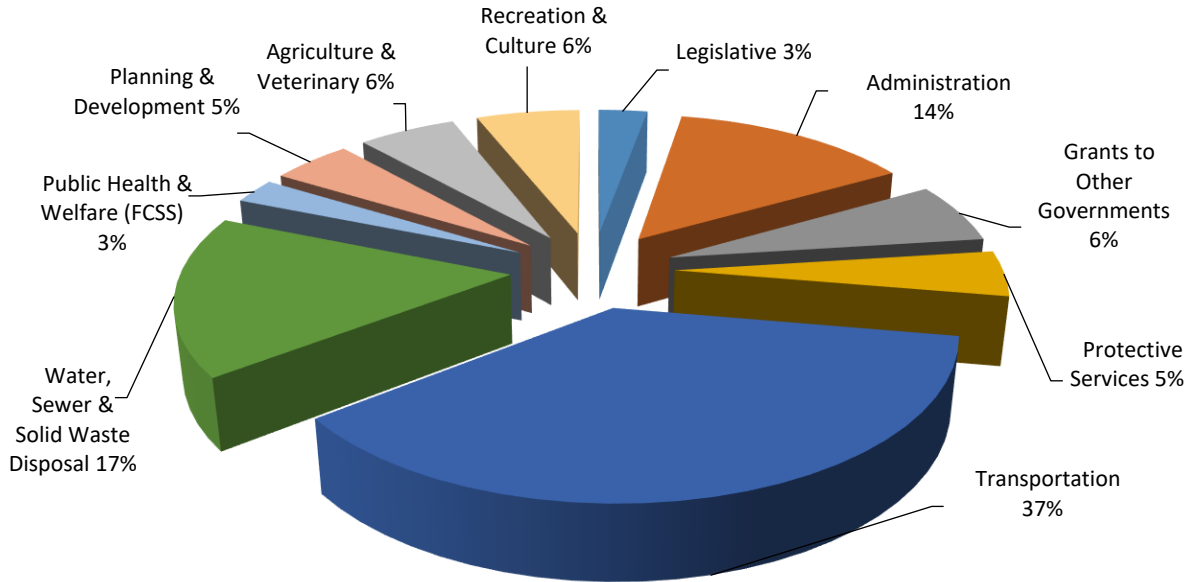
(excluding requisition amounts)



	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
Revenues	Total	Total	Total	Budget	Budget	2023/24
Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
User Fees/Sales /Rentals	\$1,103,028	\$1,104,597	\$1,946,885	\$1,287,953	\$1,284,776	(\$3,177)
Water/Sewer Rates	\$4,516,437	\$4,574,988	\$4,108,682	\$4,813,085	\$5,093,839	\$280,754
Penalties- Overdue Accounts	\$746,494	\$286,475	\$197,851	\$325,000	\$282,000	(\$43,000)
Permit & Fees	\$571,685	\$377,736	\$594,102	\$541,000	\$541,000	\$0
Interest Earnings	\$237,432	\$891,737	\$1,170,685	\$425,000	\$1,350,000	\$925,000
Grants	\$8,014,096	\$9,630,660	\$575,983	\$1,092,667	\$609,632	(\$483,035)
Other Revenue	\$979,134	\$590,781	\$397,464	\$394,500	\$379,213	(\$15,287)
Reserve Draws	\$1,350,610	\$2,343,951	\$0	\$1,623,184	\$50,000	(\$1,573,184)
Total Revenues	\$41,195,549	\$44,094,230	\$35,802,686	\$37,344,739	\$36,529,424	(\$815,315)

Total Expenditures

2024 Operating Expenses - \$36,176,156



	2021 Actual	2022 Actual	2023 YTD	2023	2024
	Total	Total	Total	Budget	Budget
Council	\$705,978	\$829,482	\$584,483	\$960,256	\$1,051,373
Administration	\$16,985,229	\$14,996,397	\$4,564,662	\$8,344,564	\$7,376,980
Fire Services	\$354,007	\$469,944	\$637,035	\$776,862	\$757,171
Ambulance	\$7,201	\$7,039	\$5,379	\$11,599	\$10,000
Enforcement Services	\$630,273	\$579,131	\$157,591	\$844,669	\$919,513
Public Works	\$14,728,752	\$14,434,669	\$7,595,175	\$13,010,713	\$12,992,787
Airports	\$154,058	\$185,976	\$163,806	\$298,156	\$309,757
Water Distribution	\$2,969,149	\$3,344,748	\$1,895,877	\$3,867,785	\$3,985,666
Sewer Disposal	\$1,133,234	\$1,098,706	\$438,235	\$1,279,979	\$1,217,014
Waste Management	\$693,500	\$739,477	\$551,486	\$791,355	\$746,201
Non Profit Organizations	\$739,751	\$816,647	\$826,737	\$914,410	\$934,940
Planning & Development	\$1,306,486	\$1,220,912	\$892,127	\$1,670,120	\$1,271,812
Agriculture	\$1,854,198	\$1,494,095	\$1,308,662	\$2,337,227	\$2,037,796
Subdivisions	\$437,944	\$376,670	\$270,680	\$466,807	\$403,547
Recreation Boards	\$1,114,086	\$1,347,289	\$1,147,827	\$1,287,424	\$1,338,297
Parks & Playgrounds	\$404,247	\$407,269	\$330,330	\$490,427	\$482,963
Tourism	\$1,645	\$22,545	\$38,076	\$28,500	\$63,275
Library	\$239,628	\$262,410	\$259,008	\$285,735	\$277,064
TOTAL EXPENDITURES	\$44,459,366	\$42,633,406	\$19,241,719	\$37,283,739	\$36,176,156

Disaster Recovery Program

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
Revenues	Total	Total	Total	Budget	Budget	2023/24
Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
User Fees/Sales /Rentals	\$1,103,028	\$1,104,597	\$1,946,885	\$1,287,953	\$1,284,776	(\$3,177)
Water/Sewer Rates	\$4,516,437	\$4,574,988	\$4,108,682	\$4,813,085	\$5,093,839	\$280,754
Penalties- Overdue Accounts	\$746,494	\$286,475	\$197,851	\$325,000	\$282,000	(\$43,000)
Permit & Fees	\$571,685	\$377,736	\$594,102	\$541,000	\$541,000	\$0
Interest Earnings	\$237,432	\$891,737	\$1,170,685	\$425,000	\$1,350,000	\$925,000
Grants	\$8,014,096	\$9,630,660	\$575,983	\$1,092,667	\$609,632	(\$483,035)
Other Revenue	\$979,134	\$590,781	\$397,464	\$394,500	\$379,213	(\$15,287)
Reserve Draws	\$1,350,610	\$2,343,951	\$0	\$1,623,184	\$50,000	(\$1,573,184)
Total Revenues	\$41,195,549	\$44,094,230	\$35,802,686	\$37,344,739	\$36,529,424	(\$815,315)
Expenditures	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Salaries and Benefits	\$8,612,947	\$8,547,423	\$6,734,605	\$9,739,254	\$9,833,811	\$94,557
Materials and Supplies	\$7,089,599	\$6,600,749	\$3,434,476	\$4,478,899	\$4,492,487	\$13,588
Contracted Services	\$6,004,502	\$6,385,568	\$4,513,865	\$7,506,692	\$7,282,885	(\$223,807)
Utilities	\$1,709,228	\$2,280,986	\$1,656,671	\$2,562,752	\$2,450,642	(\$112,110)
Debt/Capital Financing	\$10,100,045	\$4,876,255	\$1,158,451	\$6,965,704	\$7,229,005	\$263,301
Grants	\$4,551,477	\$4,602,336	\$3,525,412	\$4,640,744	\$4,767,326	\$126,582
One Time Projects	\$6,391,567	\$9,340,092	\$869,552	\$1,450,694	\$120,000	(\$1,330,694)
Amortization	\$10,250,146	\$9,978,821	\$0	\$9,978,821	\$0	(\$9,978,821)
Total Expenditures	\$44,459,366	\$42,633,409	\$21,893,032	\$37,344,739	\$36,176,156	(\$1,168,583)
Estimated 2024 Surplus/Deficiency					\$353,268	\$353,268



**Mackenzie County
11-Council**

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
OPERATING EXPENSES						
132-Benefits	\$47,644	\$51,999	\$38,699	\$50,728	\$54,835	\$4,107
136-WCB contributions	\$5,060	\$6,034	\$2,138	\$5,535	\$6,041	\$506
151-Honoraria	\$468,260	\$508,680	\$339,660	\$529,461	\$574,615	\$45,154
211-Travel and subsistence	\$101,619	\$171,517	\$120,534	\$254,098	\$281,473	\$27,375
214-Memberships & conference fees	\$34,276	\$60,861	\$57,675	\$70,425	\$84,400	\$13,975
217-Telephone	\$7,433	\$7,314	\$5,334	\$7,700	\$7,700	\$0
221-Advertising	\$0	\$0	\$678	\$1,000	\$1,000	\$0
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	\$0	\$0	\$950	\$8,000	\$8,000	\$0
239-Training & Education	\$0	\$1,543	\$0	\$2,800	\$2,800	\$0
266-Communications	\$14,924	\$14,254	\$10,435	\$15,615	\$15,615	\$0
274-Insurance	\$2,194	\$2,194	\$1,828	\$2,194	\$2,194	\$0
290-Election cost	\$16,197	\$0	\$0	\$3,000	\$3,000	\$0
511-Goods and supplies	\$8,371	\$5,086	\$6,552	\$9,700	\$9,700	\$0
TOTAL	\$705,978	\$829,482	\$584,483	\$960,256	\$1,051,373	\$91,117
TOTAL EXPENSES	\$705,978	\$829,482	\$584,483	\$960,256	\$1,051,373	\$91,117
EXCESS (DEFICIENCY)	(\$705,978)	(\$829,482)	(\$584,483)	(\$960,256)	(\$1,051,373)	(\$91,117)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Expenditures:						
Salaries and Benefits	\$520,965	\$566,713	\$380,497	\$585,724	\$635,491	\$49,767
Materials and Supplies	\$160,462	\$239,007	\$185,439	\$338,223	\$379,573	\$41,350
Contracted Services	\$17,118	\$16,448	\$13,213	\$28,609	\$28,609	\$0
Utilities	\$7,433	\$7,314	\$5,334	\$7,700	\$7,700	\$0
Total Expenditures	\$705,978	\$829,482	\$584,483	\$960,256	\$1,051,373	\$91,117

Mackenzie County
12-Administration

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$1,892	\$46,143	\$35,527	\$39,500	\$39,500	\$0
510-Penalties on taxes	\$720,214	\$257,208	\$171,513	\$300,000	\$250,000	(\$50,000)
511-Penalties of AR and utilities	\$7,646	\$7,930	\$9,643	\$13,000	\$20,000	\$7,000
550-Interest revenue	\$240,793	\$971,306	\$1,086,221	\$425,000	\$1,350,000	\$925,000
551-Market value changes	(\$3,361)	(\$79,569)	\$84,464	\$0	\$0	\$0
560-Rental and lease revenue	\$50,770	\$81,344	\$39,650	\$77,800	\$68,400	(\$9,400)
570-Insurance Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
592-Well drilling revenue	\$0	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$23,994	\$20,642	\$25,065	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$111,686	\$120,959	\$0	\$85,000	\$85,000	\$0
630-Sale of non-TCA equipment	\$0	(\$20,006)	\$0	\$500	\$500	\$0
840-Provincial grants	\$5,434,925	\$8,761,991	\$10,820	\$190,370	\$0	(\$190,370)
890-Gain (Loss) Penny Rounding	\$1	\$0	\$0	\$0	\$0	\$0
909-OTHER Sources-Grant	\$103,822	\$317,163	\$13,000	\$64,963	\$0	(\$64,963)
930-Contrubution From Operating Reserve	\$891,317	\$0	\$0	\$696,797	\$0	(\$696,797)
940-Contribution from Capital	\$0	\$384,545	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$7,583,698	\$10,869,656	\$1,475,903	\$1,917,930	\$1,838,400	(\$79,530)
OPERATING EXPENSES						
110-Wages and salaries	\$1,835,678	\$1,661,196	\$1,355,217	\$2,011,178	\$1,849,802	(\$161,376)
132-Benefits	\$312,840	\$308,059	\$273,654	\$454,920	\$372,577	(\$82,343)
136-WCB contributions	\$19,523	\$25,072	\$8,699	\$19,924	\$18,849	(\$1,075)
142-Recruiting	\$6,919	\$2,874	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$14,400	\$14,400	\$12,000	\$14,400	\$14,400	\$0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$24,836	\$20,055	\$13,915	\$38,500	\$39,968	\$1,468
212-Promotional expense	\$22,938	\$17,846	\$17,400	\$25,000	\$25,000	\$0
214-Memberships & conference fees	\$16,206	\$8,641	\$11,321	\$23,156	\$28,118	\$4,962
215-Freight	\$6,500	\$7,054	\$4,847	\$9,000	\$9,000	\$0
216-Postage	\$24,756	\$21,991	\$41,108	\$24,500	\$24,500	\$0
217-Telephone	\$49,643	\$51,579	\$41,847	\$44,050	\$44,050	\$0
221-Advertising	\$59,928	\$57,636	\$65,967	\$68,000	\$68,000	\$0
223-Subscriptions and publications	\$6,920	\$4,551	\$455	\$5,700	\$6,020	\$320
231-Audit fee	\$147,000	\$128,500	\$105,500	\$120,000	\$120,000	\$0
232-Legal fee	\$146,127	\$53,523	\$119,554	\$75,000	\$75,000	\$0
233-Engineering consulting	\$13,997	\$1,775	\$620	\$0	\$0	\$0
235-Professional fee	\$50,005	\$76,100	\$91,670	\$65,000	\$65,000	\$0
239-Training and education	\$12,122	\$25,490	\$2,047	\$8,758	\$10,065	\$1,307
242-Computer programming	\$138,724	\$83,524	\$69,839	\$126,510	\$137,363	\$10,853
243-Waste Management	\$3,628	\$8,094	\$4,286	\$7,800	\$8,800	\$1,000
252-Repair & maintenance - buildings	\$106,649	\$91,494	\$32,470	\$45,350	\$61,700	\$16,350
253-Repair & maintenance -	\$8,255	\$3,569	\$8,608	\$10,100	\$12,120	\$2,020
255-Repair & maintenance - vehicles	\$1,917	\$1,584	\$6,505	\$6,000	\$6,000	\$0
258-Contracted Services	\$71,859	\$8,360	\$3,555	\$0	\$0	\$0
259-Repair & maintenance - structural	\$5,011	\$341	\$3,000	\$0	\$0	\$0
262-Rental - building and land	\$144	\$30	\$0	\$0	\$0	\$0
263-Rental - vehicle and equipment	\$29,671	\$20,942	\$5,670	\$8,353	\$9,388	\$1,035
266-Communications	\$43,614	\$48,016	\$37,491	\$51,880	\$51,880	\$0
271-Licenses and permits	\$93	\$112	\$252	\$100	\$100	\$0
272-Damage claims	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$92,333	\$119,289	\$91,061	\$119,906	\$107,899	(\$12,007)
342-Assessor fees	\$220,088	\$225,237	\$155,031	\$247,820	\$237,000	(\$10,820)
511-Goods and supplies	\$128,476	\$100,383	\$100,466	\$104,906	\$103,250	(\$1,656)
521-Fuel and oil	\$9,708	\$20,735	\$17,050	\$35,166	\$33,948	(\$1,218)
543-Natural gas	\$17,143	\$24,667	\$20,999	\$29,257	\$28,207	(\$1,050)
544-Electrical power	\$78,602	\$91,185	\$66,050	\$97,324	\$98,059	\$735
710-Grants to local governments	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
810-Interest and service charges	\$22,379	\$22,229	\$20,280	\$21,000	\$21,000	\$0
831-Interest - long term debt	\$0	\$0	\$0	\$0	\$66,608	\$66,608
832-Principle - Long term debt	\$0	\$0	\$0	\$0	\$103,309	\$103,309
TOTAL	\$6,334,484	\$5,606,133	\$4,058,434	\$6,183,558	\$6,121,980	(\$61,578)
Non-TCA projects						
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$649,181	\$149,759	\$0	\$339,489	\$85,000	(\$254,489)
764-Contributed to Capital Reserve	\$3,912,227	\$222,241	\$0	\$55,000	\$50,000	(\$5,000)
921-Bad Debt	(\$1,416,319)	\$302,112	\$0	\$1,000,000	\$1,000,000	\$0
922-Tax Cancellation/Writeoff	\$1,994,585	\$284,620	\$89,922	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	(\$6,434)	\$1,994	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$347,368	\$322,004	\$0	\$322,004	\$0	(\$322,004)
TOTAL EXPENSES	\$17,332,597	\$15,318,401	\$4,564,662	\$8,344,564	\$7,376,980	(\$967,584)
EXCESS (DEFICIENCY)	(\$9,748,899)	(\$4,448,745)	(\$3,088,759)	(\$6,426,634)	(\$5,538,580)	\$888,054

**Mackenzie County
12-Administration**

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$52,662	\$127,487	\$75,177	\$117,300	\$107,900	(\$9,400)
Penalties- Overdue Accounts	\$727,860	\$265,138	\$181,156	\$313,000	\$270,000	(\$43,000)
Interest Earnings	\$237,432	\$891,737	\$1,170,685	\$425,000	\$1,350,000	\$925,000
Grants	\$5,538,747	\$9,079,154	\$23,820	\$255,333	\$0	(\$255,333)
Other Revenue	\$135,681	\$121,595	\$25,065	\$110,500	\$110,500	\$0
Reserve Draws	\$891,317	\$384,545	\$0	\$696,797	\$0	(\$696,797)
Total Revenues	\$7,583,698	\$10,869,656	\$1,475,903	\$1,917,930	\$1,838,400	(\$79,530)
Expenditures:						
Salaries and Benefits	\$2,189,359	\$2,011,601	\$1,649,570	\$2,515,422	\$2,270,628	(\$244,794)
Materials and Supplies	\$441,499	\$347,283	\$327,617	\$434,130	\$451,384	\$17,254
Contracted Services	\$940,298	\$786,854	\$665,021	\$757,209	\$754,787	(\$2,422)
Utilities	\$155,097	\$188,166	\$145,946	\$205,797	\$204,264	(\$1,533)
Debt/Capital Financing	\$5,155,618	\$982,955	\$110,202	\$1,415,489	\$1,325,917	(\$89,572)
Grants	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
One Time Projects	\$5,517,506	\$8,429,538	\$416,306	\$444,513	\$120,000	(\$324,513)
Amortization	\$347,368	\$322,004	\$0	\$322,004	\$0	(\$322,004)
Total Expenditures	\$17,332,597	\$15,318,401	\$4,564,662	\$8,344,564	\$7,376,980	(\$967,584)

Mackenzie County
23-Fire Department

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$205,187	\$171,831	\$652,652	\$126,000	\$156,000	\$30,000
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630- SALE OF NON TCA	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$1,283,008	\$0	\$0	\$0	\$0	\$0
909-Other Sources -Grants	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
TOTAL REVENUE	\$1,488,194	\$171,831	\$652,652	\$156,000	\$156,000	\$0
OPERATING EXPENSES						
110-Wages and salaries	\$41,479	\$42,469	\$33,900	\$45,408	\$45,141	(\$267)
132-Benefits	\$8,007	\$7,542	\$7,501	\$8,112	\$7,921	(\$191)
136-WCB contributions	\$658	\$629	\$196	\$509	\$506	(\$3)
151-Honoraria	\$136,883	\$67,566	\$155,858	\$86,300	\$102,500	\$16,200
211-Travel and subsistence	\$5,982	\$7,871	\$11,115	\$9,000	\$11,800	\$2,800
212 - Promotional Expenditure	\$0	\$0	\$0	\$3,000	\$3,000	\$0
214-Memberships & conference fees	\$54	\$1,965	\$100	\$3,630	\$3,630	\$0
215-Freight	\$825	\$2,096	\$2,343	\$1,000	\$3,000	\$2,000
216-Postage	\$0	\$0	\$0	\$0	\$0	\$0
217-Telephone	\$28,254	\$28,388	\$19,410	\$27,440	\$11,240	(\$16,200)
221-Advertising	\$0	\$0	\$0	\$0	\$2,000	\$2,000
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	(\$1,925)	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$7,923	\$8,735	\$5,090	\$36,180	\$36,180	\$0
252-Repair & maintenance - buildings	\$6,126	\$15,545	\$12,621	\$11,500	\$11,500	\$0
equipment	\$34,606	\$22,332	\$30,343	\$42,000	\$42,000	\$0
255-Repair & maintenance - vehicles	\$8,205	\$7,109	\$7,610	\$12,000	\$12,000	\$0
258-Contracted Services	\$9,782	\$6,669	\$0	\$8,500	\$8,500	\$0
259-Repair & maintenance - structural	\$109	\$135	\$3,698	\$1,500	\$1,500	\$0
263-Rental - vehicle and equipment	\$25,378	\$29,632	\$2,530	\$27,000	\$27,000	\$0
266-Communications	\$59,883	\$51,418	\$46,057	\$69,012	\$76,512	\$7,500
271-Licenses and permits	\$551	\$0	\$28	\$4,000	\$4,000	\$0
272-Damage Claims	\$0	\$385	\$0	\$0	\$0	\$0
274-Insurance	\$44,857	\$49,680	\$40,433	\$53,211	\$48,388	(\$4,823)
511-Goods and supplies	(\$110,695)	\$60,942	\$44,851	\$128,984	\$129,484	\$500
521-Fuel and oil	\$17,230	\$22,470	\$19,436	\$23,859	\$30,932	\$7,073
543-Natural gas	\$14,586	\$17,723	\$12,927	\$23,818	\$19,664	(\$4,154)
544-Electrical power	\$15,250	\$18,643	\$12,287	\$20,899	\$18,773	(\$2,126)
710-Grants to local governments	0	0	0	0	0	0
764-Contributed to Capital Reserve	\$0	\$0	\$0	\$100,000	\$100,000	\$0
TOTAL	\$354,007	\$469,944	\$468,334	\$746,862	\$757,171	\$10,309
Non-TCA projects	\$0	\$0	\$168,701	\$30,000	\$0	(\$30,000)
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$202,001	\$195,023	\$0	\$195,023	\$0	(\$195,023)
TOTAL EXPENSES	\$556,008	\$664,967	\$637,035	\$971,885	\$757,171	(\$214,714)
EXCESS (DEFICIENCY)	\$932,186	(\$493,136)	\$15,617	(\$815,885)	(\$601,171)	\$214,714

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$205,187	\$171,831	\$652,652	\$126,000	\$156,000	\$30,000
Grants	\$1,283,008	\$0	\$0	\$15,000	\$0	(\$15,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
Total Revenues	\$1,488,194	\$171,831	\$652,652	\$156,000	\$156,000	\$0
Expenditures:						
Salaries and Benefits	\$187,027	\$118,206	\$197,455	\$140,329	\$156,068	\$15,739
Materials and Supplies	(\$95,361)	\$81,609	\$63,527	\$185,794	\$193,094	\$7,300
Contracted Services	\$187,021	\$182,905	\$143,292	\$224,723	\$227,400	\$2,677
Utilities	\$75,320	\$87,224	\$64,060	\$96,016	\$80,609	(\$15,407)
Debt/Capital Financing	\$0	\$0	\$0	\$100,000	\$100,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$0	\$168,701	\$30,000	\$0	(\$30,000)
Amortization	\$202,001	\$195,023	\$0	\$195,023	\$0	(\$195,023)
Total Expenditures	\$556,008	\$664,967	\$637,035	\$971,885	\$757,171	(\$214,714)

Mackenzie County
25-Ambulance/Municipal Emergency

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
560-Rental and lease revenue	\$35,100	\$37,125	\$33,750	\$40,500	\$40,500	\$0
TOTAL REVENUE	\$35,100	\$37,125	\$33,750	\$40,500	\$40,500	\$0
OPERATING EXPENSES						
252-Repair & maintenance - buildings	\$4,618	\$4,824	\$2,879	\$7,000	\$7,000	\$0
274-Insurance	\$2,582	\$2,215	\$2,500	\$4,599	\$3,000	(\$1,599)
TOTAL	\$7,201	\$7,039	\$5,379	\$11,599	\$10,000	(\$1,599)
995-Amortization of TCA	\$12,328	\$12,328	\$0	\$12,328	\$0	(\$12,328)
TOTAL EXPENSES	\$19,529	\$19,367	\$5,379	\$23,927	\$10,000	(\$13,927)
EXCESS (DEFICIENCY)	\$15,571	\$17,758	\$28,371	\$16,573	\$30,500	\$13,927

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$35,100	\$37,125	\$33,750	\$40,500	\$40,500	\$0
Total Revenues	\$35,100	\$37,125	\$33,750	\$40,500	\$40,500	\$0

Expenditures:						
Contracted Services	\$7,201	\$7,039	\$5,379	\$11,599	\$10,000	(\$1,599)
Amortization	\$12,328	\$12,328	\$0	\$12,328	\$0	(\$12,328)
Total Expenditures	\$19,529	\$19,367	\$5,379	\$23,927	\$10,000	(\$13,927)

**Mackenzie County
26-Enforcement Services**

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$0	\$0	\$0	\$0	\$0	\$0
520-Licenses and permits	\$0	\$0	\$5	\$0	\$0	\$0
530-Fines	\$9,688	\$8,512	\$15,170	\$9,000	\$15,000	\$6,000
560-Rental and lease revenue	\$13,827	\$13,827	\$10,370	\$13,827	\$13,827	\$0
630-Sale of Assett	(\$19,764)	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$3,751	\$22,339	\$25,545	\$22,827	\$28,827	\$6,000
OPERATING EXPENSES						
110-Wages and salaries	\$12,944	\$14,156	\$10,252	\$15,136	\$15,047	(\$89)
132-Benefits	\$2,669	\$2,514	\$2,010	\$2,704	\$2,640	(\$64)
136-WCB contributions	\$329	\$210	\$35	\$170	\$168	(\$2)
211-Travel and subsistence	\$1,107	\$856	\$30	\$2,000	\$2,000	\$0
214-Memberships & conference fees	\$350	\$375	\$0	\$0	\$0	\$0
215-Freight	\$0	\$81	\$0	\$0	\$0	\$0
217-Telephone	\$58	\$0	\$0	\$1,200	\$0	(\$1,200)
221-Advertising	\$0	\$0	\$0	\$0	\$2,000	\$2,000
223-Subscriptions and publications	\$0	\$2,439	\$3,187	\$2,500	\$3,500	\$1,000
235-Professional fee	\$450	\$180	\$920	\$2,000	\$2,000	\$0
236-Police Funding	\$596,850	\$531,924	\$112,815	\$780,501	\$851,567	\$71,066
239-Training and education	\$4,972	\$6,544	\$2,520	\$8,000	\$8,000	\$0
252-Repair & maintenance - buildings:	\$0	\$6,736	\$194	\$12,050	\$12,050	\$0
253-Repair & maintenance - equipment	\$0	\$0	\$0	\$0	\$0	\$0
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$0	\$0	\$0
258-Contract Services	\$0	\$3,600	\$8,036	\$8,000	\$10,000	\$2,000
263-Rental - vehicle and equipment	\$0	\$0	\$0	\$0	\$0	\$0
266-Communications	\$840	\$615	\$405	\$500	\$500	\$0
274-Insurance	\$6,105	\$6,304	\$5,521	\$6,240	\$6,625	\$385
511-Goods and supplies	\$2,258	\$574	\$3,823	\$1,000	\$1,000	\$0
521-Fuel and oil	\$1,341	\$2,023	\$238	\$2,668	\$2,416	(\$252)
TOTAL	\$630,273	\$579,131	\$149,986	\$844,669	\$919,513	\$74,844
Non-TCA projects	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$565	\$6,404	\$0	\$6,404	\$0	(\$6,404)
TOTAL EXPENSES	\$630,838	\$585,535	\$149,986	\$851,073	\$919,513	\$68,440
EXCESS (DEFICIENCY)	(\$627,087)	(\$563,196)	(\$124,441)	(\$828,246)	(\$890,686)	(\$62,440)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24

Revenues:						
User Fees/Sales /Rentals	\$13,827	\$13,827	\$10,375	\$13,827	\$13,827	\$0
Other Revenue	(\$10,076)	\$8,512	\$15,170	\$9,000	\$15,000	\$6,000
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,751	\$22,339	\$25,545	\$22,827	\$28,827	\$6,000

Expenditures:						
Salaries and Benefits	\$15,942	\$16,880	\$12,297	\$18,010	\$17,855	(\$155)
Materials and Supplies	\$8,687	\$10,869	\$9,560	\$13,500	\$16,500	\$3,000
Contracted Services	\$604,245	\$549,359	\$127,891	\$809,291	\$882,742	\$73,451
Utilities	\$1,399	\$2,023	\$238	\$3,868	\$2,416	(\$1,452)
Debt/Capital Financing	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$0	\$0	\$0	\$0	\$0
Amortization	\$565	\$6,404	\$0	\$6,404	\$0	(\$6,404)
Total Expenditures	\$630,838	\$585,535	\$149,986	\$851,073	\$919,513	\$68,440

Mackenzie County
32-Transportation

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
124-Frontage	\$19,091	\$32,445	\$30,872	\$35,000	\$30,872	(\$4,128)
261-Ice Bridge	\$120,000	\$135,000	\$135,000	\$130,000	\$135,000	\$5,000
420-Sales of goods and services	\$127,343	\$255,358	\$443,889	\$262,036	\$257,036	(\$5,000)
520-Licenses and permits	\$3,180	\$4,864	\$3,085	\$4,000	\$4,000	\$0
521-Offsite Levy	\$0	\$0	\$0	\$0	\$0	\$0
560-Rental and lease revenue	\$0	\$0	\$1,200	\$0	\$0	\$0
570-Insurance proceeds	\$22,799	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$7	\$5,007	\$298	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$6,669	(\$3,000)	\$1,610	\$0	\$0	\$0
830-Federal Grants	\$31,500	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$700,891	\$85,535	\$0	\$242,524	\$121,262	(\$121,262)
930-Contribution From Operating Reserve	\$152,189	\$1,825,759	\$0	\$50,000	\$50,000	\$0
TOTAL REVENUE	\$1,183,669	\$2,340,968	\$615,954	\$723,560	\$598,170	(\$125,390)
OPERATING EXPENSES						
110-Wages and salaries	\$2,569,798	\$2,733,251	\$1,757,969	\$2,925,924	\$3,172,840	\$246,916
132-Benefits	\$436,510	\$439,779	\$372,810	\$592,487	\$627,876	\$35,389
136-WCB contributions	\$26,160	\$35,600	\$6,790	\$32,497	\$34,977	\$2,480
142-Recruiting	\$4,915	\$0	\$0	\$0	\$0	\$0
150-Isolation cost	\$14,455	\$15,515	\$9,341	\$28,800	\$14,400	(\$14,400)
152-Business Expense	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$6,341	\$28,774	\$10,065	\$15,600	\$23,430	\$7,830
214-Memberships & conference fees	\$3,014	\$715	\$645	\$12,450	\$11,250	(\$1,200)
215-Freight	\$22,084	\$46,525	\$8,868	\$28,000	\$18,500	(\$9,500)
217-Telephone	\$15,556	\$15,339	\$8,959	\$16,380	\$19,908	\$3,528
221-Advertising	\$150	\$900	\$0	\$900	\$4,000	\$3,100
223-Subscriptions and publications	\$1,968	\$3,288	\$0	\$3,200	\$3,200	\$0
232-Legal fee	\$300	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$153,054	\$152,076	\$2,882	\$90,000	\$90,000	\$0
235-Professional fee	\$6,130	\$12,683	\$18,542	\$10,000	\$10,000	\$0
239-Training and education	\$12,215	\$11,514	\$2,551	\$6,000	\$3,500	(\$2,500)
251-Repair & maintenance - bridges	\$35,237	\$109,365	\$15,238	\$159,500	\$159,500	\$0
252-Repair & maintenance - buildings	\$30,082	\$25,812	\$20,082	\$28,900	\$28,190	(\$710)
253-Repair & maintenance - equipment	\$233,506	\$280,519	\$119,954	\$201,000	\$206,000	\$5,000
255-Repair & maintenance - vehicles	\$75,711	\$51,399	\$14,157	\$60,000	\$60,000	\$0
258-Contract graders	\$349,468	\$280,960	\$129,252	\$225,000	\$189,861	(\$35,139)
259-Repair & maintenance - structural	\$594,838	\$563,829	\$430,405	\$1,405,050	\$1,201,050	(\$204,000)
261-Ice bridge construction	\$111,645	\$154,803	\$82,458	\$125,000	\$127,000	\$2,000
262-Rental - building and land	\$2,975	\$7,445	\$1,725	\$3,900	\$7,200	\$3,300
263-Rental - vehicle and equipment	\$935	\$206	\$1,267	\$5,000	\$0	(\$5,000)
266-Communications	\$12,514	\$12,404	\$8,905	\$12,740	\$15,500	\$2,760
271-Licenses and permits	\$3,524	\$946	\$11,401	\$3,225	\$3,225	\$0
272-Damage claims	\$355	\$4,826	\$0	\$0	\$0	\$0
274-Insurance	\$173,474	\$185,606	\$157,135	\$190,873	\$194,220	\$3,347
511-Goods and supplies	\$478,470	\$493,326	\$376,078	\$442,239	\$557,600	\$115,361
521-Fuel and oil	\$586,466	\$954,571	\$112,215	\$989,827	\$936,322	(\$53,505)
530-Oil Dust control	\$0	\$0	\$91,546	\$100,000	\$100,000	\$0
531-Chemicals and salt	\$146,946	\$121,619	\$1,110	\$165,000	\$145,000	(\$20,000)
532-Calcium Dust control	\$675,998	\$941,956	\$69,094	\$130,000	\$193,000	\$63,000
533-Grader blades	\$149,989	\$146,415	\$150,870	\$143,000	\$150,000	\$7,000
534-Gravel (apply; supply and apply)	\$4,350,825	\$5,121,260	\$1,152,356	\$1,767,084	\$1,698,000	(\$69,084)
535-Gravel reclamation cost	\$0	\$0	\$2,548	\$50,000	\$50,000	\$0
543-Natural gas	\$13,936	\$16,622	\$12,192	\$22,467	\$18,369	(\$4,098)
544-Electrical power	\$254,648	\$277,804	\$201,025	\$322,403	\$327,851	\$5,448
550-Carbon Tax	\$107,216	\$148,752	\$125,818	\$200,000	\$240,000	\$40,000
831-Interest - long term debt	\$375,363	\$339,107	\$136,340	\$317,623	\$289,504	(\$28,119)
832-Principle - Long term debt	\$1,070,381	\$1,006,843	\$467,607	\$942,133	\$970,253	\$28,120
TOTAL	\$13,107,151	\$14,742,353	\$6,090,200	\$11,774,202	\$11,901,526	\$127,324
Non-TCA projects	\$568,494	\$799,086	\$20,680	\$0	\$0	\$0
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$1,000,000	\$350,213	\$0	\$1,203,750	\$1,203,750	\$0
764-Contributed to Capital Reserve	\$0	\$383,228	\$0	\$500,000	\$500,000	\$0
921-Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory - Gravel	\$53,107	(\$1,835,699)	\$0	(\$467,084)	(\$612,489)	(\$145,405)
995-Amorization of TCA	\$6,709,150	\$6,309,770	\$0	\$6,309,770	\$0	(\$6,309,770)
TOTAL EXPENSES	\$21,437,902	\$20,748,951	\$6,110,880	\$19,320,638	\$12,992,787	(\$6,327,851)
EXCESS (DEFICIENCY)	(\$20,254,233)	(\$18,407,983)	(\$5,494,926)	(\$18,597,078)	(\$12,394,617)	\$6,202,461

Mackenzie County
32-Transportation

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$130,523	\$260,222	\$448,174	\$266,036	\$261,036	(\$5,000)
Grants	\$732,391	\$85,535	\$0	\$242,524	\$121,262	(\$121,262)
Other Revenue	\$168,566	\$169,452	\$167,780	\$165,000	\$165,872	\$872
Reserve Draws	\$152,189	\$1,825,759	\$0	\$50,000	\$50,000	\$0
Total Revenues	\$1,183,669	\$2,340,968	\$615,954	\$723,560	\$598,170	(\$125,390)
Expenditures:						
Salaries and Benefits	\$3,051,838	\$3,224,145	\$2,146,910	\$3,579,708	\$3,850,093	\$270,385
Materials and Supplies	\$5,848,001	\$6,916,292	\$1,865,731	\$2,863,473	\$2,957,480	\$94,007
Contracted Services	\$1,783,747	\$1,842,878	\$1,013,403	\$2,520,188	\$2,291,746	(\$228,442)
Utilities	\$977,821	\$1,413,088	\$460,209	\$1,551,077	\$1,542,450	(\$8,627)
Debt/Capital Financing	\$2,498,851	\$243,692	\$603,947	\$2,496,422	\$2,351,018	(\$145,404)
One Time Projects	\$568,494	\$799,086	\$20,680	\$0	\$0	\$0
Amortization	\$6,709,150	\$6,309,770	\$0	\$6,309,770	\$0	(\$6,309,770)
Total Expenditures	\$21,437,902	\$20,748,951	\$6,110,880	\$19,320,638	\$12,992,787	(\$6,327,851)

Mackenzie County
33-Airport

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$116,368	\$43,884	\$20,026	\$52,500	\$32,500	(\$20,000)
560-Rental and lease revenue	\$61,600	\$42,279	\$28,746	\$42,062	\$44,630	\$2,568
597-Other Revenue	\$0	\$0			\$0	\$0
630-Sale of Equipment	\$0	\$0			\$0	\$0
930-Contribution From Operating Reserve	\$298	\$0	\$0	\$47,707	\$0	(\$47,707)
TOTAL REVENUE	\$178,266	\$86,163	\$48,772	\$142,269	\$77,130	(\$65,139)
OPERATING EXPENSES						
110-Wages and salaries	\$30,035	\$19,171	\$0	\$24,848	\$34,276	\$9,428
132-Benefits	\$7,733	\$2,994	\$0	\$6,565	\$6,660	\$95
136-WCB contributions	\$359	\$546	\$58	\$278	\$383	\$105
211-Travel and subsistence	\$0	\$0	\$0	\$4,000	\$1,300	(\$2,700)
214-Memberships & conference fees	\$200	\$200	\$3,522	\$4,500	\$3,000	(\$1,500)
215-Freight	\$0	\$1,300	\$89	\$1,000	\$500	(\$500)
223-Subscriptions and publications	\$0	\$0	0	300	\$300	\$0
233-Engineering consulting:	\$0	\$0			\$0	\$0
235-Professional fee	\$2,400	\$2,400	\$2,400	\$10,000	\$38,000	\$28,000
239-Training and education	\$0	\$0	\$0	\$3,200	\$3,200	\$0
252-Repair & maintenance - buildings	\$532	\$0	\$125	\$3,500	\$5,000	\$1,500
253-Repair & maintenance - equipment	\$16,760	\$1,836	\$15,092	\$28,000	\$30,000	\$2,000
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$3,300	\$3,300	\$0
259-Repair & maintenance - structural	\$12,402	\$0	\$4,030	\$26,200	\$25,200	(\$1,000)
262-Rental - building and land	\$60,000	\$45,000	\$60,000	\$60,000	\$60,000	\$0
266-Communications	\$2,567	\$1,448	501	2720	\$2,720	\$0
271-Licenses and permits	\$43	\$0	\$0	\$725	\$725	\$0
274-Insurance	\$6,242	\$7,189	\$6,096	\$7,534	\$7,316	(\$218)
511-Goods and supplies	\$1,930	\$45,319	\$2,137	\$1,000	\$1,000	\$0
521-Fuel and oil	\$1,253	\$1,044	\$0	\$854	\$1,125	\$271
531-Chemicals and salt	\$6,463	\$6,347	\$0	\$17,500	\$34,000	\$16,500
543-Natural gas	\$3,483	\$9,020	\$10,372	\$5,220	\$15,818	\$10,598
544-Electrical power	\$28,023	\$35,316	\$21,569	\$39,205	\$35,934	(\$3,271)
TOTAL	\$180,425	\$179,130	\$125,991	\$250,449	\$309,757	\$59,308
Non-TCA projects	\$298	\$0	\$30,235	\$47,707	\$0	(\$47,707)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764-Contributed to Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	(\$26,664)	\$6,846	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$196,006	\$197,221	\$0	\$197,221	\$0	(\$197,221)
TOTAL EXPENSES	\$350,064	\$383,197	\$156,226	\$495,377	\$309,757	(\$185,620)
EXCESS (DEFICIENCY)	(\$171,798)	(\$297,034)	(\$107,454)	(\$353,108)	(\$232,627)	\$120,481

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24

Revenues:						
User Fees/Sales /Rentals	\$177,968	\$86,163	\$48,772	\$94,562	\$77,130	(\$17,432)
Reserve Draws	\$298	\$0	\$0	\$47,707	\$0	(\$47,707)
Other Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$178,266	\$86,163	\$48,772	\$142,269	\$77,130	(\$65,139)

Expenditures:						
Salaries and Benefits	\$38,127	\$22,711	\$58	\$31,691	\$41,319	\$9,628
Materials and Supplies	\$8,593	\$53,166	\$5,748	\$28,300	\$40,100	\$11,800
Contracted Services	\$100,946	\$57,873	\$88,244	\$145,179	\$175,461	\$30,282
Utilities	\$32,758	\$45,380	\$31,941	\$45,279	\$52,877	\$7,598
Debt/Capital Financing	(\$26,664)	\$6,846	\$0	\$0	\$0	\$0
One Time Projects	\$298	\$0	\$30,235	\$47,707	\$0	(\$47,707)
Amortization	\$196,006	\$197,221	\$0	\$197,221	\$0	(\$197,221)
Total Expenditures	\$350,064	\$383,197	\$156,226	\$495,377	\$309,757	(\$185,620)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Water/Sewer Fees	\$3,362,950	\$3,391,754	\$2,542,164	\$3,539,566	\$3,882,126	\$342,560
User Fees/Sales /Rentals	\$84,550	\$70,176	\$53,249	\$69,000	\$69,000	\$0
Penalties- Overdue Accounts	\$18,634	\$21,337	\$13,148	\$12,000	\$12,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$375,050	\$185,688	\$51,398	\$20,000	\$22,540	\$2,540
Reserve Draws	\$1,951	\$12,238	\$0	\$207,842	\$0	(\$207,842)
Total Revenues	\$3,843,135	\$3,681,193	\$2,659,959	\$3,848,408	\$3,985,666	\$137,258
Expenditures:						
Salaries and Benefits	\$580,576	\$621,061	\$442,053	\$701,573	\$756,223	\$54,650
Materials and Supplies	\$432,682	\$486,652	\$319,009	\$611,190	\$637,740	\$26,550
Contracted Services	\$414,307	\$494,313	\$343,611	\$598,254	\$491,193	(\$107,061)
Utilities	\$381,451	\$441,493	\$269,848	\$543,829	\$450,224	(\$93,605)
Debt/Capital Financing	\$1,158,182	\$1,288,991	\$113,416	\$1,155,097	\$1,650,286	\$495,189
One Time Projects	\$1,951	\$12,238	\$21,331	\$207,842	\$0	(\$207,842)
Amortization	\$1,405,945	\$1,410,469	\$0	\$1,410,469	\$0	(\$1,410,469)
Total Expenditures	\$4,375,094	\$4,755,217	\$1,509,268	\$5,228,254	\$3,985,666	(\$1,242,588)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
124-Frontage	\$2,540	\$2,540	\$5,926	\$0	\$2,540	\$2,540
420-Sales of goods and services	\$84,550	\$70,176	\$53,249	\$69,000	\$69,000	\$0
421-Sale of water - metered	\$2,408,498	\$2,388,370	\$1,777,954	\$2,596,873	\$2,875,382	\$278,509
422-Sale of water - bulk	\$954,452	\$1,003,384	\$764,210	\$942,693	\$1,006,744	\$64,051
511-Penalties of AR and utilities	\$18,634	\$21,337	\$13,148	\$12,000	\$12,000	\$0
521-Offsite levy	\$358,744	\$181,910	\$44,672	\$20,000	\$20,000	\$0
597-Other revenue	\$13,156	\$1,238	\$800	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$610	\$0	\$0	\$0	\$0	\$0
840-Provincial Grants	\$0	\$0	\$0	\$0	\$0	\$0
909-Other Sources-Grants	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$1,951	\$12,238	\$0	\$207,842	\$0	(\$207,842)
TOTAL REVENUE	\$3,843,135	\$3,681,193	\$2,659,959	\$3,848,408	\$3,985,666	\$137,258
OPERATING EXPENSES						
110-Wages and salaries	\$477,459	\$519,482	\$371,912	\$578,394	\$629,208	\$50,814
132-Benefits	\$89,522	\$83,237	\$69,076	\$107,964	\$111,231	\$3,267
136-WCB contributions	\$5,919	\$7,597	\$1,342	\$6,575	\$7,144	\$569
150-Isolation cost	\$7,676	\$10,745	(\$277)	\$8,640	\$8,640	\$0
211-Travel and subsistence	\$18,580	\$12,821	\$11,557	\$39,600	\$39,600	\$0
214-Memberships & conference fees	\$2,647	\$1,939	\$1,245	\$3,020	\$3,020	\$0
215-Freight	\$54,902	\$58,457	\$50,929	\$81,600	\$84,100	\$2,500
216- Postage	\$21,692	\$31,502	\$0	\$21,500	\$21,500	\$0
217-Telephone	\$15,886	\$16,539	\$9,972	\$18,000	\$18,000	\$0
221-Advertising	\$901	\$500	\$0	\$500	\$500	\$0
233-Engineering consulting	\$34,542	\$18,301	\$15,536	\$51,000	\$51,000	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$4,678	\$2,146	\$2,900	\$10,750	\$10,000	(\$750)
242-Computer Programing	\$4,765	\$3,865	\$3,536	\$17,270	\$20,320	\$3,050
252-Repair & maintenance - buildings	\$15,948	\$19,614	\$9,261	\$15,900	\$25,050	\$9,150
253-Repair & maintenance - equipment	\$89,718	\$73,449	\$87,296	\$132,500	\$88,900	(\$43,600)
255-Repair & maintenance - vehicles	\$10,609	\$27,855	\$13,584	\$14,000	\$14,000	\$0
258 - Contract Services	\$22,704	\$72,207	\$37,034	\$36,600	\$29,400	(\$7,200)
259-Repair & maintenance - structural	\$65,478	\$82,664	\$26,568	\$102,200	\$89,100	(\$13,100)
262-Rental - building and land	\$1,250	\$2,050	\$1,860	\$3,200	\$3,200	\$0
263-Rental - vehicle and equipment	\$250	\$3,700	\$0	\$1,500	\$1,500	\$0
266-Communications	\$612	\$1,096	\$1,070	\$2,500	\$3,150	\$650
271-Licenses and permits	\$339	\$351	\$375	\$950	\$950	\$0
272-Damage claims	\$0	\$3,086	\$0	\$0	\$0	\$0
274-Insurance	\$124,751	\$145,750	\$104,056	\$180,654	\$124,943	(\$55,711)
511-Goods and supplies	\$215,515	\$252,049	\$168,960	\$312,400	\$328,400	\$16,000
515-Lab Testing Water & Sewer	\$43,429	\$42,044	\$44,071	\$46,500	\$50,000	\$3,500
521-Fuel and oil	\$46,952	\$58,970	\$23,173	\$68,606	\$71,224	\$2,618
531-Chemicals and salt	\$113,679	\$125,519	\$82,782	\$135,300	\$140,300	\$5,000
543-Natural gas	\$69,611	\$90,709	\$62,204	\$114,159	\$94,582	(\$19,577)
544-Electrical power	\$249,002	\$275,275	\$174,499	\$343,064	\$266,418	(\$76,646)
831-Interest - long term debt	\$973	\$14,625	\$4,955	\$9,303	\$6,860	(\$2,443)
832-Principle - Long term debt	\$128,255	\$215,113	\$108,461	\$217,529	\$219,973	\$2,444
TOTAL	\$1,938,243	\$2,273,257	\$1,487,937	\$2,681,678	\$2,562,213	(\$119,465)
Non-TCA projects	\$1,951	\$12,238	\$21,331	\$207,842	\$0	(\$207,842)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Reserve	\$1,032,755	\$1,066,043	\$0	\$923,265	\$1,418,453	\$495,188
921-Bad Debt	\$0	\$0	\$0	\$5,000	\$5,000	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	(\$3,801)	(\$6,790)	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$1,405,945	\$1,410,469	\$0	\$1,410,469	\$0	(\$1,410,469)
TOTAL EXPENSES	\$4,375,094	\$4,755,217	\$1,509,268	\$5,228,254	\$3,985,666	(\$1,242,588)
EXCESS (DEFICIENCY)	(\$531,959)	(\$1,074,024)	\$1,150,691	(\$1,379,846)	\$0	\$1,379,846

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
124-Frontage	\$5,301	\$5,301	\$12,369	\$0	\$5,301	\$5,301
420-Sales of goods and services	\$0	\$0	\$0	\$0	\$0	\$0
421-Sale of water - metered	\$1,145,237	\$1,173,984	\$788,453	\$1,265,119	\$1,203,613	(\$61,506)
422-Sale of water - bulk	\$8,250	\$9,250	\$6,075	\$8,400	\$8,100	(\$300)
930-Contribution From Operating Reserve	\$17,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,175,788	\$1,188,535	\$806,897	\$1,273,519	\$1,217,014	(\$56,505)
OPERATING EXPENSES						
110-Wages and salaries	\$369,302	\$309,088	\$225,977	\$351,829	\$382,918	\$31,089
132-Benefits	\$58,237	\$55,480	\$48,080	\$72,685	\$73,635	\$950
136-WCB contributions	\$3,880	\$4,859	\$816	\$4,005	\$4,354	\$349
150-Isolation cost	\$5,118	\$6,978	\$0	\$5,760	\$5,760	\$0
215-Freight	\$1,149	\$1,431	\$760	\$4,250	\$4,250	\$0
232-Legal	\$0	\$703	\$0	\$0	\$0	\$0
233-Engineering consulting	\$111,083	\$0	\$0	\$6,000	\$6,000	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
252-Repair & maintenance - buildings	\$0	\$349	\$1,537	\$1,750	\$1,750	\$0
253-Repair & maintenance - equipment	\$5,571	\$93,576	\$4,593	\$16,200	\$13,600	(\$2,600)
259-Repair & maintenance - structural	\$152,270	\$131,294	\$24,519	\$138,150	\$159,350	\$21,200
263-Rental Equipment	\$0	\$0	\$1,740	\$3,000	\$3,000	\$0
271-Licenses and permits	\$0	\$0	\$0	\$100	\$0	-\$100
274-Insurance	\$10,663	\$12,755	\$10,753	\$13,448	\$12,904	(\$544)
511-Goods and supplies	\$4,746	\$3,048	\$4,600	\$10,500	\$10,500	\$0
515- Lab Testing Water & Sewer	\$2,247	\$1,501	\$652	\$5,500	\$5,500	\$0
521-Fuel and oil	\$193	\$0	\$0	\$0	\$0	\$0
531-Chemicals and salt	\$33,293	\$36,653	\$33,088	\$36,000	\$36,000	\$0
543-Natural gas	\$4,639	\$4,734	\$3,530	\$6,156	\$5,164	(\$992)
544-Electrical power	\$23,675	\$30,582	\$15,741	\$34,394	\$34,394	\$0
831-Interest - long term debt	\$8,593	\$7,621	\$624	\$6,809	\$5,787	(\$1,022)
832-Principle - Long term debt	\$21,539	\$22,478	\$11,604	\$23,458	\$24,480	\$1,022
TOTAL	\$716,195	\$723,130	\$388,614	\$739,994	\$789,346	\$49,352
Non-TCA projects	\$17,000	\$0	\$0	\$0	\$0	\$0
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Projects	\$400,039	\$375,576	\$0	\$539,985	\$427,668	(\$112,317)
995-Amortization of TCA	\$698,464	\$698,464	\$0	\$698,464	\$0	(\$698,464)
TOTAL EXPENSES	\$1,831,698	\$1,797,170	\$388,614	\$1,978,443	\$1,217,014	(\$761,429)
EXCESS (DEFICIENCY)	(\$655,910)	(\$608,635)	\$418,283	(\$704,924)	\$0	\$704,924
SEWER						

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Water/Sewer Fees	\$1,153,487	\$1,183,234	\$794,528	\$1,273,519	\$1,211,713	(\$61,806)
User Fees/Sales /Rentals	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,301	\$5,301	\$12,369	\$0	\$5,301	\$5,301
Reserve Draws	\$17,000	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,175,788	\$1,188,535	\$806,897	\$1,273,519	\$1,217,014	(\$56,505)
Expenditures:						
Salaries and Benefits	\$436,536	\$376,405	\$274,873	\$434,279	\$466,667	\$32,388
Materials and Supplies	\$39,188	\$41,132	\$38,448	\$50,750	\$50,750	\$0
Contracted Services	\$181,832	\$240,178	\$43,794	\$184,148	\$202,104	\$17,956
Utilities	\$28,507	\$35,316	\$19,271	\$40,550	\$39,558	(\$992)
Debt/Capital Financing	\$430,171	\$405,675	\$12,228	\$570,252	\$457,935	(\$112,317)
One Time Projects	\$17,000	\$0	\$0	\$0	\$0	\$0
Amortization	\$698,464	\$698,464	\$0	\$698,464	\$0	(\$698,464)
Total Expenditures	\$1,831,698	\$1,797,170	\$388,614	\$1,978,443	\$1,217,014	(\$761,429)

Mackenzie County
43-Solid Waste Disposal

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$237,688	\$243,748	\$238,614	\$432,290	\$439,520	\$7,230
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$5,991	\$0	\$0	\$7,000	\$0	(\$7,000)
TOTAL REVENUE	\$243,679	\$243,748	\$260,582	\$439,290	\$439,520	\$230
OPERATING EXPENSES						
110-Wages and salaries	\$65,728	\$50,976	\$29,909	\$58,584	\$58,511	(\$73)
132-Benefits	\$111,218	\$9,863	\$5,967	\$10,951	\$10,742	(\$209)
136-WCB contributions	\$154	\$990	\$136	\$656	\$655	(\$1)
211-Travel and subsistence	\$0	\$0	\$0	\$0	\$0	\$0
214-Memberships & conference fees	\$330	\$345	\$0	\$0	\$0	\$0
215-Freight	\$0	\$0	\$0	\$0	\$0	\$0
221-Advertising	\$0	\$220	\$0	\$800	\$2,000	\$1,200
235-Professional fee	(\$599)	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$0	\$0	\$0	\$0	\$0	\$0
243-Waste Management	\$423,271	\$475,558	\$287,023	\$454,267	\$454,064	(\$203)
252-Repair & maintenance - buildings	\$2,174	\$3,351	\$2,458	\$5,400	\$5,400	\$0
253-Repair & maintenance - equipment	\$4,833	\$213	\$382	\$12,750	\$12,750	\$0
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$0	\$0	\$0
258- Contracted Services	\$140,320	\$146,147	\$93,452	\$141,352	\$137,752	(\$3,600)
259-Repair & maintenance - structural	\$8,853	\$19,970	\$6,241	\$36,600	\$27,100	(\$9,500)
271-Licenses and permits	\$150	\$150	\$5	\$200	\$200	\$0
274-Insurance	\$589	\$2,850	\$5,284	\$5,908	\$5,663	(\$245)
511-Goods and supplies	\$13,719	\$1,524	\$1,760	\$2,100	\$2,100	\$0
521-Fuel and oil	\$8,815	\$10,064	\$192	\$12,505	\$13,985	\$1,480
544-Electrical power	\$13,606	\$15,880	\$8,261	\$17,922	\$13,919	(\$4,003)
810-Interest and service charges	\$341	\$1,376	\$800	\$1,360	\$1,360	\$0
TOTAL	\$693,500	\$739,477	\$441,870	\$761,355	\$746,201	(\$15,154)
Non-TCA projects	0	0	\$25,000	\$30,000	\$0	(\$30,000)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764-Contributed to Capital Reserve	0	0	\$0	0	0	0
995-Amortization of TCA	\$20,137	\$18,112	\$0	\$18,112	\$0	(\$18,112)
TOTAL EXPENSES	\$713,637	\$757,589	\$466,870	\$809,467	\$746,201	(\$63,266)
EXCESS (DEFICIENCY)	(\$469,958)	(\$513,841)	(\$206,288)	(\$370,177)	(\$306,681)	\$63,496

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24

Revenues:						
User Fees/Sales /Rentals	\$237,688	\$243,748	\$238,614	\$432,290	\$439,520	\$7,230
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$5,991	\$0	\$0	\$7,000	\$0	(\$7,000)
Total Revenues	\$243,679	\$243,748	\$238,614	\$439,290	\$439,520	\$230

Expenditures:						
Salaries and Benefits	\$77,099	\$61,829	\$36,012	\$70,191	\$69,908	(\$283)
Materials and Supplies	\$14,049	\$2,089	\$1,760	\$2,900	\$4,100	\$1,200
Contracted Services	\$579,590	\$648,239	\$394,845	\$656,477	\$642,929	(\$13,548)
Utilities	\$22,421	\$25,944	\$8,453	\$30,427	\$27,904	(\$2,523)
Debt/Capital Financing	\$341	\$1,376	\$800	\$1,360	\$1,360	\$0
One Time Projects	\$0	\$0	\$25,000	\$30,000	\$0	(\$30,000)
Amortization	\$20,137	\$18,112	\$0	\$18,112	\$0	(\$18,112)
Total Expenditures	\$713,637	\$757,589	\$466,870	\$809,467	\$746,201	(\$63,266)

Mackenzie County
51-Family Community Services

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$298,794	\$298,682	\$229,052	\$308,763	\$312,123	\$3,360
909-Other Sources -Grants	\$5,000	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$1,190	\$0	\$2,520	\$0	(\$2,520)
TOTAL REVENUE	\$303,794	\$299,872	\$229,052	\$311,283	\$312,123	\$840
OPERATING EXPENSES						
110-Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0
255-Repair & maintenance - vehicles	\$1,634	\$1,302	\$20	\$0	\$0	\$0
274-Insurance	\$1,441	\$425	\$355	\$0	\$48	\$48
735-Grants to other organizations	\$736,676	\$814,920	\$806,043	\$894,410	\$914,892	\$20,482
TOTAL	\$739,751	\$816,647	\$806,418	\$894,410	\$914,940	\$20,530
763-Contributed to Capital Reserve	\$0	\$0	\$0	\$20,000	\$20,000	\$0
TOTAL EXPENSES	\$739,751	\$816,647	\$806,418	\$914,410	\$934,940	\$20,530
EXCESS (DEFICIENCY)	(\$435,957)	(\$516,775)	(\$577,366)	(\$603,127)	(\$622,817)	(\$19,690)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24

Revenues:

Grants	\$303,794	\$298,682	\$229,052	\$308,763	\$312,123	\$3,360
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$1,190	\$0	\$2,520	\$0	(\$2,520)
Total Revenues	\$303,794	\$299,872	\$229,052	\$311,283	\$312,123	\$840

Expenditures:

Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$3,075	\$1,727	\$375	\$0	\$48	\$48
Grants	\$736,676	\$814,920	\$806,043	\$894,410	\$914,892	\$20,482
Debt/Capital Financing	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Total Expenditures	\$739,751	\$816,647	\$806,418	\$914,410	\$934,940	\$20,530

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$23,424	\$35,633	\$24,115	\$23,000	\$23,000	\$0
520-Licenses and permits	\$51,640	\$48,581	\$60,902	\$50,000	\$50,000	\$0
522-Municipal reserve revenue	\$0	\$0	\$0	\$0	\$0	\$0
526-Safety code permits	\$395,308	\$247,372	\$399,064	\$350,000	\$350,000	\$0
525-Subdivision fees	\$13,690	\$0	(\$575)	\$0	\$0	\$0
531-Safety code fees	\$17,780	\$10,695	\$12,786	\$12,000	\$12,000	\$0
560-Rental and lease revenue	\$9,791	\$3,337	\$0	\$0	\$0	\$0
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$0	\$20	\$0	\$0	\$0	\$0
830-Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial Grants	\$12,250	\$0	\$0	\$55,800	\$0	(\$55,800)
930-Contribution From Operating Reserve	\$249,313	\$50,462	\$0	\$390,223	\$0	(\$390,223)
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$773,196	\$396,100	\$496,292	\$881,023	\$435,000	(\$446,023)
OPERATING EXPENSES						
110-Wages and salaries	\$544,011	\$585,297	\$473,405	\$653,102	\$686,001	\$32,899
132-Benefits	\$100,720	\$118,167	\$97,713	\$138,917	\$143,129	\$4,212
136-WCB contributions	\$6,391	\$9,469	\$1,516	\$6,722	\$7,100	\$378
142-Recruiting	3440.38	0	0	0	0	0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$2,686	\$4,922	\$392	\$9,000	\$9,000	\$0
212-Promotional expense	4000	1741	0	2000	2000	0
214-Memberships & conference fees	\$2,015	\$3,780	\$3,865	\$6,535	\$8,445	\$1,910
215-Freight	\$3,478	\$2,998	\$754	\$2,000	\$2,000	\$0
216-Postage	\$6,458	\$4,046	\$497	\$4,000	\$4,000	\$0
217-Telephone	\$832	\$1,008	\$623	\$980	\$980	\$0
221-Advertising	\$2,009	\$3,000	\$0	\$3,000	\$5,000	\$2,000
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
232-Legal fee	\$2,629	\$2,775	\$0	\$10,000	\$10,000	\$0
233-Engineering Consulting	\$12,611	\$1,688	\$0	\$0	\$0	\$0
235-Professional fee	\$71,739	\$17,470	\$5,704	\$20,000	\$20,000	\$0
239-Training and education	\$666	\$1,790	\$754	\$4,400	\$4,400	\$0
242-Computer programming	\$47,581	\$27,754	\$33,399	\$75,875	\$74,340	(\$1,535)
255-Repair & maintenance - vehicles	\$367	\$226	\$2,893	\$2,000	\$2,000	\$0
258-Contracted Services	\$208,794	\$334,198	\$95,896	\$250,000	\$250,000	\$0
263-Rental - vehicle and equipment	\$5,871	\$15,207	\$1,292	\$12,000	\$0	(\$12,000)
271-Licenses and permits	\$0	\$9,213	\$11,572	\$2,000	\$12,000	\$10,000
272-Damage claims	\$0	\$0	\$1,000	\$0	\$0	\$0
274-Insurance	\$3,940	\$5,105	\$4,662	\$5,060	\$5,395	\$335
511-Goods and supplies	\$12,769	\$17,926	\$19,415	\$14,000	\$17,000	\$3,000
521-Fuel and oil	\$1,915	\$2,670	\$3,667	\$2,506	\$9,022	\$6,516
735- Grants to Other Organizations	0	0	0	0	0	0
TOTAL	\$1,044,922	\$1,170,450	\$759,019	\$1,224,097	\$1,271,812	\$47,715
Non-TCA projects	\$261,563	\$50,462	\$32,858	\$446,023	\$0	(\$446,023)
762 - Contributed to Capital	0	0	\$0	0	0	0
995-Amortization of TCA	\$11,998	\$10,783	\$0	\$10,783	\$0	(\$10,783)
TOTAL EXPENSES	\$1,318,484	\$1,231,695	\$791,877	\$1,680,903	\$1,271,812	(\$409,091)
EXCESS (DEFICIENCY)	(\$545,288)	(\$835,595)	(\$295,585)	(\$799,880)	(\$836,812)	(\$36,932)

	2021 Actual	2022 YTD	2023	2024	\$ Variance	
	Total	Total	Budget	Budget	2022/23	
Revenues:						
User Fees/Sales /Rentals	\$33,215	\$38,970	\$24,115	\$23,000	\$23,000	\$0
Permits & Fees	\$478,418	\$306,648	\$472,177	\$412,000	\$412,000	\$0
Grants	\$12,250	\$0	\$0	\$55,800	\$0	(\$55,800)
Other Revenue	\$0	\$20	\$0	\$0	\$0	\$0
Reserve Draws	\$249,313	\$50,462	\$0	\$390,223	\$0	(\$390,223)
Total Revenues	\$773,196	\$396,100	\$496,292	\$881,023	\$435,000	(\$446,023)

Expenditures:						
Salaries and Benefits	\$654,562	\$712,933	\$572,634	\$798,741	\$836,230	\$37,489
Materials and Supplies	\$33,416	\$38,413	\$24,923	\$40,535	\$47,445	\$6,910
Contracted Services	\$354,198	\$415,426	\$157,172	\$381,335	\$378,135	(\$3,200)
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$2,747	\$3,678	\$4,290	\$3,486	\$10,002	\$6,516
Debt/Capital Financing	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$261,563	\$50,462	\$32,858	\$446,023	\$0	(\$446,023)
Amortization	\$11,998	\$10,783	\$0	\$10,783	\$0	(\$10,783)
Total Expenditures	\$1,318,484	\$1,231,695	\$791,877	\$1,680,903	\$1,271,812	(\$409,091)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$2,860	\$7,258	\$14,513	\$6,700	\$9,000	\$2,300
560-Rental and lease revenue	\$33,538	\$12,508	\$24,816	\$29,178	\$34,303	\$5,125
790-Tradeshaw Revenues	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$143,907	\$133,907	\$176,247	\$176,247	\$176,247	\$0
909-Other Sources-Grants	\$0	\$33,382	\$46,145	\$39,000	\$0	(\$39,000)
930-Contribution From Operating Reserve	\$0	\$21,370	\$0	\$56,939	\$0	(\$56,939)
TOTAL REVENUE	\$180,305	\$208,425	\$261,721	\$308,064	\$219,550	(\$88,514)
OPERATING EXPENSES						
110-Wages and salaries	\$271,287	\$304,391	\$227,005	\$361,204	\$271,530	(\$89,674)
132-Benefits	\$52,694	\$53,579	\$46,095	\$69,161	\$48,483	(\$20,678)
136-WCB contributions	\$3,419	\$3,539	\$838	\$4,046	\$3,041	(\$1,005)
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$18,446	\$5,355	\$1,954	\$12,840	\$5,575	(\$7,265)
212-Promotional expense	\$0	\$1,778	\$1,822	\$2,000	\$2,000	\$0
214-Memberships & conference fees	\$442	\$2,917	\$1,219	\$5,495	\$1,575	(\$3,920)
215-Freight	\$94	\$0	\$0	\$0	\$0	\$0
216-Postage	\$0	\$29	\$0	\$0	\$0	\$0
217-Telephone	\$2,081	\$2,472	\$1,809	\$2,220	\$1,020	(\$1,200)
221-Advertising	\$369	\$319	\$250	\$500	\$2,500	\$2,000
232-Legal Fees	\$2,060	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$17,893	\$11,786	\$0	\$20,000	\$20,000	\$0
235-Professional fee	\$47,019	\$61,921	\$73,864	\$79,000	\$71,600	(\$7,400)
239-Training and education	\$1,695	\$385	\$190	\$1,450	\$1,050	(\$400)
242 - Computer Programming	\$0	\$0	\$0	\$9,000	\$9,000	\$0
252-Repair & maintenance - buildings	\$0	\$0	\$0	\$500	\$500	\$0
253-Repair & maintenance - equipment	\$3,950	\$1,239	\$1,050	\$10,000	\$5,000	(\$5,000)
255-Repair & maintenance - vehicles	\$7,288	\$4,779	\$3,239	\$8,000	\$8,000	\$0
258-Contracted Services	\$305	\$4,165	\$0	\$0	\$0	\$0
259-Repair & maintenance - structural	\$118,951	\$320,955	\$101,663	\$276,500	\$276,500	\$0
260-Roadside Mowing & Spraying	\$338,967	\$390,103	\$362,579	\$465,801	\$468,444	\$2,643
263-Rental - vehicle and equipment	\$871	\$21,493	\$0	\$4,000	\$4,000	\$0
266-Communications	\$0	\$0	\$0	\$0	\$0	\$0
271-Licenses and permits	\$0	\$0	\$84	\$0	\$0	\$0
272-Damage claims	\$0	\$0	\$12,500	\$0	\$0	\$0
274-Insurance	\$14,395	\$17,804	\$15,712	\$17,031	\$18,855	\$1,824
511-Goods and supplies	\$15,868	\$8,807	\$100,102	\$146,933	\$59,900	(\$87,033)
521-Fuel and oil	\$16,996	\$25,800	\$5,930	\$24,007	\$24,223	\$216
531-Chemicals and salt	\$87,380	\$93,966	\$73,593	\$75,000	\$90,000	\$15,000
534-Gravel	\$0	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$102,000	\$136,910	\$133,391	\$155,000	\$145,000	(\$10,000)
TOTAL	\$1,124,470	\$1,474,493	\$1,164,889	\$1,749,688	\$1,537,796	(\$211,892)
Non-TCA projects	\$0	\$33,382	\$57,970	\$87,539	\$0	(\$87,539)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764-Contributed to Capital Reserve	\$754,400	\$0	\$0	\$500,000	\$500,000	\$0
994-Change in Inventory	(\$24,672)	(\$13,780)	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$46,113	\$40,206	\$0	\$40,206	\$0	(\$40,206)
TOTAL EXPENSES	\$1,900,311	\$1,534,301	\$1,222,859	\$2,377,433	\$2,037,796	(\$339,637)
EXCESS (DEFICIENCY)	(\$1,720,006)	(\$1,325,876)	(\$961,138)	(\$2,069,369)	(\$1,818,246)	\$251,123

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$36,398	\$19,766	\$39,329	\$35,878	\$43,303	\$7,425
Grants	\$143,907	\$167,289	\$222,392	\$215,247	\$176,247	(\$39,000)
Reserve Draws	\$0	\$21,370	\$0	\$56,939	\$0	(\$56,939)
Total Revenues	\$180,305	\$208,425	\$261,721	\$308,064	\$219,550	(\$88,514)
Expenditures:						
Salaries and Benefits	\$327,400	\$361,509	\$273,938	\$434,411	\$323,054	(\$111,357)
Materials and Supplies	\$122,599	\$113,171	\$178,940	\$242,768	\$161,550	(\$81,218)
Contracted Services	\$553,394	\$834,630	\$570,881	\$891,282	\$882,949	(\$8,333)
Utilities	\$19,077	\$28,272	\$7,739	\$26,227	\$25,243	(\$984)
Debt/Capital Financing	\$729,728	(\$13,780)	\$0	\$500,000	\$500,000	\$0
Grants	\$102,000	\$136,910	\$133,391	\$155,000	\$145,000	(\$10,000)
One Time Projects	\$0	\$33,382	\$57,970	\$87,539	\$0	(\$87,539)
Amortization	\$46,113	\$40,206	\$0	\$40,206	\$0	(\$40,206)
Total Expenditures	\$1,900,311	\$1,534,301	\$1,222,859	\$2,377,433	\$2,037,796	(\$339,637)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
424-Sale of land	\$33,328	\$0	\$0	\$10,000	\$10,000	\$0
424-Sale of land - Municipal Reserve	\$271,084	\$100,213	(\$31,707)	\$80,000	\$50,000	(\$30,000)
525-Subdivision fees	\$90,087	\$66,224	\$55,276	\$125,000	\$125,000	\$0
597-Other revenue	\$200	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$394,699	\$166,437	\$23,569	\$215,000	\$185,000	(\$30,000)
OPERATING EXPENSES						
110-Wages and salaries	\$299,095	\$262,033	\$183,022	\$259,130	\$225,593	(\$33,537)
132-Benefits	\$60,873	\$50,713	\$37,025	\$52,213	\$52,292	\$79
136-WCB contributions	\$3,223	\$2,977	\$601	\$2,879	\$2,527	(\$352)
211-Travel and subsistence	\$190	\$1,661	\$488	\$2,000	\$2,000	\$0
214-Memberships & conference fees	\$1,375	\$880	\$725	\$1,225	\$1,775	\$550
215-Freight	\$0	\$65	\$0	\$0	\$0	\$0
216-Postage	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0
217-Telephone	\$686	\$686	\$351	\$960	\$960	\$0
233-Engineering consulting	\$36,112	\$40,067	\$3,734	\$30,000	\$30,000	\$0
235-Professional fee	\$26,793	\$7,274	\$11,740	\$25,000	\$25,000	\$0
239-Training and education	\$2,318	\$1,760	\$928	\$2,000	\$2,000	\$0
263-Rental - vehicle and equipment	\$5,400	\$5,400	\$4,050	\$5,400	\$5,400	\$0
271- Licence & Permits	\$0	\$0	\$0	\$0	\$0	\$0
511-Goods and supplies	\$1,879	\$1,154	\$555	\$4,000	\$4,000	\$0
TOTAL	\$437,944	\$376,670	\$243,219	\$386,807	\$353,547	(\$33,260)
763-Contribution to Operating Reserves	\$0	\$0	\$0	\$80,000	\$50,000	(\$30,000)
TOTAL EXPENSES	\$437,944	\$376,670	\$243,219	\$466,807	\$403,547	(\$63,260)
EXCESS (DEFICIENCY)	(\$43,245)	(\$210,233)	(\$219,650)	(\$251,807)	(\$218,547)	\$33,260

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Permits & Fees	\$361,171	\$166,437	\$23,569	\$205,000	\$175,000	(\$30,000)
Other Revenue	\$33,528	\$0	\$0	\$10,000	\$10,000	\$0
Total Revenues	\$394,699	\$166,437	\$23,569	\$215,000	\$185,000	(\$30,000)
Expenditures:						
Salaries and Benefits	\$363,191	\$315,723	\$220,648	\$314,222	\$280,412	(\$33,810)
Materials and Supplies	\$3,443	\$5,760	\$1,768	\$9,225	\$9,775	\$550
Contracted Services	\$70,624	\$54,501	\$20,452	\$62,400	\$62,400	\$0
Utilities (Fuel/Electrify/Natural Gas)	\$686	\$686	\$351	\$960	\$960	\$0
Debt/Capital Financing	\$0	\$0	\$0	\$80,000	\$50,000	(\$30,000)
Total Expenditures	\$437,944	\$376,670	\$243,219	\$466,807	\$403,547	(\$63,260)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
930-Contribution From Operating Reserve	\$7,797	\$1,525	\$0	\$17,212	\$0	(\$17,212)
940-Contribution From Capital Reserve	\$0	\$21,476	\$0	\$31,944	\$0	(\$31,944)
OPERATING REVENUES	\$7,797	\$23,001	\$0	\$49,156	\$0	(\$49,156)
OPERATING EXPENSES						
252-Building repairs and maintenance	\$1,662	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$76,858	\$68,143	\$54,678	\$91,102	\$80,305	(\$10,797)
511-Goods and supplies	\$0	\$24,934	\$0	\$0	\$0	\$0
543-Natural gas	\$0	\$0	\$0	\$0	\$0	\$0
544-Electrical Power	\$80	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$890,132	\$1,141,141	\$1,017,868	\$1,079,252	\$1,197,992	\$118,740
831-Interest - long term debt	\$3,783	\$1,047	(\$949)	\$0	\$0	\$0
832-Principle - Long term debt	\$141,571	\$112,024	\$0	\$0	\$0	\$0
TOTAL	\$1,114,086	\$1,347,289	\$1,071,597	\$1,170,354	\$1,278,297	\$107,943
Non-TCA projects	\$0	\$0	\$42,791	\$57,070	\$0	(\$57,070)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$0	\$0	\$0	\$60,000	\$60,000	\$0
995-Amortization of TCA	\$486,433	\$644,710	\$0	\$644,710	\$0	(\$644,710)
TOTAL EXPENSES	\$1,600,519	\$1,991,999	\$1,114,388	\$1,932,134	\$1,338,297	(\$593,837)
EXCESS (DEFICIENCY)	(\$1,592,723)	(\$1,968,998)	(\$1,114,388)	(\$1,882,978)	(\$1,338,297)	\$544,681

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Reserve Draws	\$7,797	\$23,001	\$0	\$49,156	\$0	(\$49,156)
Total Revenues	\$7,797	\$23,001	\$0	\$49,156	\$0	(\$49,156)

Expenditures:						
Materials and Supplies	\$0	\$24,934	\$0	\$0	\$0	\$0
Contracted Services	\$78,520	\$68,143	\$54,678	\$91,102	\$80,305	(\$10,797)
Utilities	\$80	\$0	\$0	\$0	\$0	\$0
Debt/Capital Financing	\$145,354	\$113,071	(\$949)	\$60,000	\$60,000	\$0
Grants	\$890,132	\$1,141,141	\$1,017,868	\$1,079,252	\$1,197,992	\$118,740
One Time Projects	\$0	\$0	\$42,791	\$57,070	\$0	(\$57,070)
Amortization	\$486,433	\$644,710	\$0	\$644,710	\$0	(\$644,710)
Total Expenditures	\$1,600,519	\$1,991,999	\$1,114,388	\$1,932,134	\$1,338,297	(\$593,837)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$99,092	\$40,146	\$33,070	\$73,560	\$57,560	(\$16,000)
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$0	\$0	\$0	\$0	\$0	\$0
830-Federal grants	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserves	\$20,375	\$25,386	\$0	\$30,000	\$0	(\$30,000)
940-Contribution from Capital Reserves	\$4,380	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$123,847	\$65,532	\$33,070	\$103,560	\$57,560	(\$46,000)
OPERATING EXPENSES						
110-Wages and salaries	\$150,126	\$115,926	\$81,834	\$98,922	\$112,805	\$13,883
132-Benefits	\$18,977	\$19,760	\$13,809	\$14,923	\$15,795	\$872
136-WCB contributions	\$1,220	\$2,020	\$230	\$1,108	\$1,263	\$155
150-Isolation cost	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$1,165	\$1,139	\$501	\$2,400	\$1,400	(\$1,000)
214-Memberships & conference fees	\$0	\$0	\$245	\$1,720	\$1,720	\$0
215-Freight	\$0	\$0	\$15	\$1,100	\$1,100	\$0
217-Telephone	\$1,547	\$1,489	\$1,204	\$1,000	\$1,000	\$0
221-Advertising	\$0	\$1,700	\$0	\$400	\$2,000	\$1,600
233-Engineering consulting	\$0	\$12,973	\$9,279	\$20,000	\$20,000	\$0
235-Professional fee	\$0	\$0	\$0	\$100	\$100	\$0
239-Training and education	\$0	\$0	\$1,200	\$2,400	\$0	(\$2,400)
252-Repair & maintenance - buildings	\$4,129	\$1,524	\$8,500	\$8,000	\$8,000	\$0
253-Repair & maintenance - equipment	\$1,077	\$13,489	\$782	\$19,000	\$19,000	\$0
255-Repair & maintenance - vehicles	\$4,032	\$7,822	\$3,418	\$12,000	\$12,000	\$0
258-Contracted Services	\$101,150	\$90,585	\$61,144	\$92,700	\$97,700	\$5,000
259-Repair & maintenance - structural	\$61,144	\$84,334	\$33,338	\$85,800	\$89,300	\$3,500
263-Rental-vehicle & equipment	\$1,570	\$0	\$0	\$0	\$0	\$0
266-Communications	\$400	\$60	\$510	\$1,000	\$4,060	\$2,040
271-Licenses and permits	\$4,514	\$422	\$677	\$4,000	\$4,000	\$0
272-Damage Claims	\$0	\$577	\$0	\$0	\$0	\$0
274-Insurance	\$3,853	\$3,946	\$2,496	\$4,018	\$2,985	(\$1,033)
511-Goods and supplies	\$17,190	\$26,974	\$20,749	\$33,300	\$33,300	\$0
521-Fuel and oil	\$532	\$2,762	\$29	\$2,606	\$2,490	(\$116)
534-Gravel	\$3,943	\$0	\$0	\$0	\$0	\$0
543- Natural Gas	\$760	\$778	\$515	\$984	\$760	(\$224)
544-Electrical power	\$1,593	\$1,883	\$716	\$2,946	\$2,185	(\$761)
TOTAL	\$378,923	\$390,163	\$241,191	\$410,427	\$432,963	\$21,516
Non-TCA projects	\$24,755	\$15,386	\$27,262	\$30,000	\$0	(\$30,000)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	0	0	0	50000	50000	\$0
764-Contributed to Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	\$569	\$1,720	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$113,638	\$113,327	\$0	\$113,327	\$0	(\$113,327)
TOTAL EXPENSES	\$517,885	\$520,596	\$268,453	\$603,754	\$482,963	(\$121,811)
EXCESS (DEFICIENCY)	(\$394,039)	(\$455,064)	(\$235,383)	(\$500,194)	(\$425,403)	\$75,811

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$99,092	\$40,146	\$33,070	\$73,560	\$57,560	(\$16,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$24,755	\$25,386	\$0	\$30,000	\$0	(\$30,000)
Total Revenues	\$123,847	\$65,532	\$33,070	\$103,560	\$57,560	(\$46,000)
Expenditures:						
Salaries and Benefits	\$170,323	\$137,706	\$95,873	\$114,953	\$129,863	\$14,910
Materials and Supplies	\$22,298	\$29,813	\$21,510	\$38,920	\$39,520	\$600
Contracted Services	\$181,869	\$215,732	\$121,344	\$249,018	\$257,145	\$7,107
Utilities	\$4,433	\$6,912	\$2,464	\$7,536	\$6,435	(\$1,101)
Debt/Capital Financing	\$569	\$1,720	\$0	\$50,000	\$50,000	\$0
One Time Projects	\$24,755	\$15,386	\$27,262	\$30,000	\$0	(\$30,000)
Amortization	\$113,638	\$113,327	\$0	\$113,327	\$0	(\$113,327)
Total Expenditures	\$517,885	\$520,596	\$268,453	\$603,754	\$482,963	(\$121,811)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
OPERATING EXPENSES						
212-Promotional expense	(\$355)	\$5,245	\$4,331	\$11,000	\$40,000	\$29,000
214-Memberships & conference fees	\$0	\$12,500	\$12,500	\$12,500	\$12,500	\$0
221-Advertising	\$2,000	\$4,800	\$8,775	\$5,000	\$10,775	\$5,775
511-Goods and supplies	\$0	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,645	\$22,545	\$25,606	\$28,500	\$63,275	\$34,775
TOTAL EXPENSES	\$1,645	\$22,545	\$25,606	\$28,500	\$63,275	\$34,775
EXCESS (DEFICIENCY)	(\$1,645)	(\$22,545)	(\$25,606)	(\$28,500)	(\$63,275)	(\$34,775)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Expenditures:						
Materials and Supplies	\$1,645	\$22,545	\$25,606	\$28,500	\$63,275	\$34,775
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,645	\$22,545	\$25,606	\$28,500	\$63,275	\$34,775

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
930-Contribution From Operating Reserve	\$0	\$0		\$0	\$0	\$0
940-Contribution from Capital Reserves	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
OPERATING REVENUES	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
OPERATING EXPENSES						
252-Repair & maintenance - buildings	\$0	\$0	\$0	\$0	\$10,000	\$10,000
274-Insurance	\$2,811	\$3,045	\$3,176	\$3,653	\$7,622	\$3,969
735-Grants to other organizations	\$236,817	\$259,365	\$253,996	\$262,082	\$259,442	(\$2,640)
Non-TCA Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
TOTAL	\$239,628	\$262,410	\$257,172	\$285,735	\$277,064	(\$8,671)
TOTAL EXPENSES	\$239,628	\$262,410	\$257,172	\$285,735	\$277,064	(\$8,671)
EXCESS (DEFICIENCY)	(\$239,628)	(\$262,410)	(\$257,172)	(\$265,735)	(\$277,064)	(\$11,329)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Reserve Draws	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Total Revenues	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Expenditures:						
Contracted Services	\$2,811	\$3,045	\$3,176	\$3,653	\$17,622	\$13,969
Grants	\$236,817	\$259,365	\$253,996	\$262,082	\$259,442	(\$2,640)
One Time Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Total Expenditures	\$239,628	\$262,410	\$257,172	\$285,735	\$277,064	(\$8,671)

BUDGET AMENDMENTS BY COUNCIL MOTIONS						
Tracking						
Change #	GL CODE		ADDITIONS (-)	REMOVE (+)	Accumulative BASE Variance	Variance
		Proposed Base Budget (Existing Service Levels)		\$502,693	\$502,693	Oct 31 budget presentation
1	7-12-511	Housing Needs Assessment - One Time Project CM 23-10-864	-\$120,000		\$382,693	Oct 31 Budget Meeting

EXHIBIT 5

**Mackenzie County
2024 Budget
Contributions to Reserves as per Policy**

Reserves	2024 Operating Budget	Minimal contribution	Reserve Policy #
Roads	500,000	500,000	Reserve Policy #4
Vehicle & Equipment/Emergency Services	250,000	250,000	Reserve Policy #6
Recreation and Parks	50,000	50,000	Reserve Policy #8
Surface Water Management	500,000	500,000	Reserve Policy #9
Gravel Crushing	500,000	500,000	Reserve Policy #14
Street Light Replacement	253,750	253,750	Reserve Policy #19
Grants to Other Organizations	20,000	20,000	Reserve Policy #20
Bridge Reserve	200,000	200,000	Reserve Policy #21
Recreation Reserve - LC	20,000	20,000	Reserve Policy #23
Recreation Reserve - FV	20,000	20,000	Reserve Policy #22
Recreation Reserve - ZA	20,000	20,000	Reserve Policy #24
Vehicle & Equipment/Emergency Services	100,000	100,000	Fire Halls (FV&LC)
Total	2,433,750	2,433,750	

Contributions to Reserves as per Revenues/Policies			
Municipal Reserve	50,000	50,000	Reserve Policy #10
Gravel Reclamation Reserve	85,000	85,000	Reserve Policy #5
Off Site Levy Reserve	50,000	50,000	Reserve Policy #3
Water/Sewer (2024 Operating)	1,846,121	1,846,121	Reserve Policy #13
Total	2,031,121	2,031,121	

**TOTAL CONTRIBUTIONS TO RESERVES
IN THE 2024 BUDGET**

4,464,871	4,464,871
------------------	------------------

Draws from Reserves

Gravel Reclamation Reserve	50,000
----------------------------	--------

**TOTAL DRAWS FROM RESERVES
IN THE 2024 OPERATING BUDGET**

50,000



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	2024 Non-Profit Organization Grant Applications

BACKGROUND / PROPOSAL:

The County offers grant opportunities to non-profit organizations as per Policy FIN013 Community Organization Funding, and ADM005 Cemetery Maintenance Grant.

Grant application opportunities were advertised on the County’s website, social media, and in the newspaper.

Application forms are required for Non-Profit Organizations, with a deadline for applications October 15th of each year, however as this year was a Sunday, administration extended the deadline to Monday October 16th.

In the past, Council has requested to meet with some organizations that have requested grant funding. If requested, administration can schedule meetings identified by Council.

Cemetery organizations are required to submit an application or letter prior to October 31st of each year to be considered for grant funding.

Included in the 2024 Draft Operating Budget is the funding provided to all non-profit organizations in the 2023 year, including any utility amendments identified. Any amendments to a change in funding approved will have an impact on the 2024 budget.

A link to the redacted Non – Profit Organization grant applications has been supplied for review.

OPTIONS & BENEFITS:

N/A

Author: J. Batt Reviewed by: _____ CAO: _____

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

SUSTAINABILITY PLAN:

N/A

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Policy FIN013 Community Organization Funding
Policy ADM005 Cemetary Maintenance Grant

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That administration schedule delegation to attend the budget Council meeting of December 6th or 7th with the following Not for Profit Organizations to discuss their grant application:

-
-
-

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 Non-Profit Organization grant applications be recommended as discussed, and be brought to the December 6th-7th Budget Council meeting for further review.

Author: J Batt Reviewed by: _____ CAO: _____

MACKENZIE COUNTY

Title	COMMUNITY ORGANIZATION FUNDING	Policy No:	FIN013
--------------	---------------------------------------	-------------------	---------------

Legislation Reference	Municipal Government Act, Section 248
------------------------------	--

Purpose

To provide guidelines for interim and/or seek funding of community services.

Policy Statement and Guidelines

Mackenzie County Council recognize that certain services should be supported by the community both in principal and also financially (cash or in-kind services) or the services may cease to exist.

Guidelines

The following common guidelines will apply:

1. Deadline for applications and/or the following years' budget projection is October 15th annually. Late applications will not be accepted.
2. Groups must be non profit societies officially incorporated for a minimum of one year under provincial or federal statute. In special circumstances, Mackenzie County may sponsor an unincorporated group as determined by Council.

Groups must be able to demonstrate the following: membership commitment; management capacity; planning capabilities; self-generated matching resources; good level of financial stability; commitment to the groups' self-reliance.

3. Information to be submitted with the completed application:
 - a) Last years' financial statements, audited if available;
 - b) Operating budget for the year of financial request;
 - c) Current year to date financial information
 - d) Societies act registration number;
 - e) Insurance coverage documentation;
 - f) Detail of matching resources, including volunteer hours, any provincial/federal grants, and fundraising information;
 - g) Purchasing policy/procedure;
 - h) Honorariums and expenses paid to Executive or Board members.

4. Funds issued on a grant basis will be accounted for through the budget process.
5. Whereas an organization receives grant funding from Mackenzie County, the organization will submit to Council a written report outlining a scope of work completed or in progress, the overall success of the project or program, and an accounting report, upon completion of the project or program, or upon completion of the following years' financial statements, whichever comes first.
6. Mackenzie County retains the right to deny funds.

	Date	Resolution Number
Approved	Nov 10/98	98-341
Amended	June 14/05	05-331
Amended	Sept 12/06	06-629

(signature on file)
Chief Administrative Officer

(signature on file)
Chief Elected Official

Mackenzie County

Title	CEMETARY MAINTENANCE GRANT	Policy No.	ADM005
--------------	-----------------------------------	-------------------	---------------

Legislation Reference	Municipal Government Act, Section 5 (b)
------------------------------	--

Purpose:

To provide funding for cemetery maintenance.

Policy Statement and Guidelines

The Council of Mackenzie County believes that certain amounts of money should be included in its Municipal Budget each year as grants to public cemeteries located within Mackenzie County for maintenance of cemeteries.

Definition:

“Cemetery” means a parcel of land that is used as a burial ground and is licensed by the appropriate provincial government departments.

Guidelines:

A Cemetery Association and/or Church must make a written application prior to October 31 each year to be considered for grant funding. Grant funding shall be subject to Council and budget approval up to a maximum of \$600.

	Date	Resolution Number
Approved	1998-10-14	98-314
Amended	2016-02-01	16-02-067
Amended		

MACKENZIE COUNTY**Summary of 2024 Grants to Other Organizations (NPOs)**

Organization	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Mackenzie County Library Board	\$259,442	\$262,082	\$282,059	\$262,059	\$257,939
FCSS	\$387,632	\$373,353	\$373,353	\$373,353	\$373,353
Recreation Boards	\$1,552,630	\$1,232,853	\$1,272,437	\$1,087,443	\$1,279,324
NPO Grants	\$508,350	\$508,350	\$471,387	\$430,750	\$435,250
Agriculture	\$145,000	\$145,000	\$148,500	\$148,500	\$152,500
Tourism	\$0	\$0	\$0	\$0	\$0
Cemeteries	\$3,600	\$3,600	\$3,600	\$3,600	\$5,400
	\$2,856,655	\$2,525,238	\$2,551,336	\$2,305,705	\$2,503,766

		2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Fort Vermilion Recreation Society:	Operating - Board & Facilities	\$224,750	\$206,264	\$214,178	\$214,178	\$214,178
	Paid by County:					
	Operating - utilities	\$137,205	\$148,741	\$139,062	\$133,661	\$131,040
	Operating - insurance	\$24,482	\$23,769	\$13,139	\$25,000	\$17,958
	TOTAL	\$386,437	\$378,775	\$366,379	\$372,839	\$363,176

		2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
La Crete Recreation Society:	Operating - Board & Facilities	\$443,070	\$385,790	\$372,490	\$345,190	\$345,190
	Paid by County:					
	Operating - utilities	\$308,585	\$177,013	\$156,631	\$150,549	\$147,597
	Operating - insurance	\$58,826	\$57,112	\$35,961	\$45,901	\$39,131
	TOTAL	\$810,481	\$619,916	\$565,082	\$541,640	\$531,918

		2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Operating - Board & Facilities	\$137,182	\$137,181	\$137,181	\$137,182	\$137,182
	Paid by County:					
	Operating - Utilities	\$22,969	\$24,261	\$11,246	\$10,810	\$10,598
	Operating - Insurance	\$10,527	\$10,221	\$5,648	\$8,972	\$6,107
	TOTAL	\$170,678	\$171,663	\$154,075	\$156,964	\$153,887

Summary of Recreation Boards Budget History

	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Summary					
Total operating	\$805,002	\$729,235	\$723,849	\$696,550	\$696,550
County-paid utilities & insurance	\$562,595	\$441,118	\$361,688	\$374,893	\$352,431
One Time Projects added to Op R&M					
Grand total	\$1,367,597	\$1,170,353	\$1,085,537	\$1,071,443	\$1,048,981

Fort Vermilion Recreation Society:	2024 Request	2023 Budget	2022 Budget	2021 Budget
		\$134,640	\$0	\$73,400
2024 Capital Grant Requests	2024 Requests	Cost Allocation		
		Rec. Board cost share	County cost share	Total
Splash Park maintenance/upgrades	\$10,000		\$10,000	\$10,000
Bleachers	\$32,640		\$32,640	\$32,640
Lighting Upgrade	\$30,000		\$30,000	\$30,000
Skate Park Expansion	\$50,000		\$50,000	\$50,000
Volleyball Court Fencing	\$5,000		\$5,000	\$5,000
Volleyball Court Lighting	\$7,000		\$7,000	\$7,000
				\$0
				\$0
				\$0
TOTAL CAPITAL REQUESTS	\$134,640	\$0	\$134,640	\$134,640

La Crete Recreation Society:	2024 Request	2023 Budget	2022 Budget	2021 Budget
		\$148,637	\$62,500	\$76,500
2024 Capital Grant Requests	2024 Requests	Cost Allocation		
		Rec. Board cost share	County cost share	Total
Brine & Glycol Filters on new ice plant	\$7,457		\$7,457	\$7,457
Brine pump on old ice plant	\$14,751		\$14,751	\$14,751
Old Ice Plant compressor overhaul	\$14,485		\$14,485	\$14,485
Brine Pump VFD supply & Install	\$6,944		\$6,944	\$6,944
Electric Scissor Lift	\$25,000		\$25,000	\$25,000
Multipurpose Room reno into 3 dressing rooms	\$65,000		\$65,000	\$65,000
Reroute plumbing on old plant from curling rink to ice rink	\$15,000		\$15,000	\$15,000
			\$0	\$0
TOTAL CAPITAL REQUESTS	\$148,637	\$0	\$148,637	\$148,637

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	2024 Request	2023 Budget	2022 Budget	2021 Budget
		\$99,000	\$0	\$37,000
2024 Capital Grant Requests	2024 Requests	Cost Allocation		
		Rec. Board cost share	County cost share	Total
Laundry Facility	\$12,000	\$2,000	\$10,000	\$12,000
Forest Management	\$65,000	\$15,000	\$50,000	\$65,000
Fish Pond Project	\$22,000	\$5,000	\$17,000	\$22,000
				\$0
TOTAL CAPITAL REQUESTS	\$99,000	\$22,000	\$77,000	\$99,000

Summary of Recreation Boards Budget History

Summary	2024 Requests	2023 Budget	2022 Budget	2021 Budget
Total capital (County's portion)	\$382,277	\$62,500	\$186,900	\$16,000
Grand total	\$382,277	\$62,500	\$186,900	\$16,000

**Mackenzie County
Grants to Other Non-Profit Organizations**

						2021 budget Includes COVID and operational funding		
Organization	Operating or Capital	2024 Recommended	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2024 Notes
FV Agricultural Society - Heritage Centre	Operating		\$37,752	\$27,750	\$27,750	\$27,750	\$27,750	Wages for full time Heritage Centre Assistant, op
FV Area Board of Trade	Operating		\$28,000	\$16,000	\$16,000	\$17,000	\$17,000	Operating expenses for Building maintenance (Hosting Community events - Moonlight Madness trade shows, Canada Day events (\$6,000); Host r races on the peace river (\$12,000)
FV & Area Seniors' and Elders' Lodge Board 1788	Operating		\$10,000	\$0	\$0	\$0	\$0	Application Received after deadline. Funding for services & advice for the boards charity applica (\$3,500). Professional services support for the implementation of the Boards action plan (\$4,00 Professional services for grant writing to further st. implementation (\$2,500)
FV Royal Canadian Legion, Branch 243	Operating		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	Utilities expense
FV Seniors' Club	Operating		\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	Operating Expenses
	Capital		\$1,300	\$0	\$0	\$0	\$12,000	Laptop Computer
HL Community Policing Society	Operating		\$67,659	\$0	\$0	\$0	\$0	Funding request to cover a portion of the opera costs of facility maintenance, service delivery as the salary & benefits for the role of centre coordi the Bison Child & Youth Advocacy Centre
L.A. on Wheels Society	Operating		\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	as per agreement, maximum repairs up to \$35,00
LC Area Chamber of Commerce	Operating		\$28,000	\$25,000	\$25,000	\$25,000	\$25,000	Operating Funds
LC Agricultural Society - Mennonite Heritage Village	Capital		\$25,000	\$13,000	\$13,000	\$13,000	\$13,000	Construct a new foundation for the 1917 Flour M building
	Supplementary		\$75,000	\$45,000	\$45,000	\$45,000	\$45,000	Operating Expenses
	Operating-Utilities & Insurance		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	
LC Community Adult Learning Council	Operating		\$6,700	\$0	\$0	\$0	\$0	Purchase office furniture, equipment, and wages second staff member.
	Capital		\$18,300	\$0	\$0	\$0	\$0	Would like to offer free or low cost sewing class(cooking/baking class (\$8,100), and foundational assistance class(\$3,200) in community of La Creh
La Crete Ferry Campground Society	Insurance		\$2,500	\$2,500	\$2,500	\$2,500	\$2,000	No application received. Insurance as per agre
LC Meals for Seniors	Operating		\$8,000	\$6,000	\$6,000	\$6,000	\$6,000	Providing well balanced, nutritional meal once the senior citizens living in the Altenheim.
LC Polar Cats Snowmobile Club	Operating		\$25,000	\$15,000	\$15,000	\$7,500	\$5,000	Operating costs of maintaining trails, cabin, anc equipment, and insurance and land lease fees.
LC Seniors Inn (drop-in centre)	Operating		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Operating Costs
	Operating - Utilities		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	
Mackenzie Ski Hill Society	Operating		\$30,000	\$30,000	\$0	\$0	\$0	Operational costs & Insurance
Pinelodge Bible Camp	Capital		\$300,000	\$0	\$0	\$0	\$0	Construct a dining hall 70'x80' to serve 700 camp through the year (\$200,000). Build a Comprehensive bathroom facility (\$100,000)
Rainbow Lake Youth Center	Operating		\$36,000	\$25,000	\$25,000	\$25,000	\$25,000	Employee wages \$30,000, operating costs \$3,000 activities \$3,000
Rocky Lane Agricultural Society	Supplementary		\$15,000	\$15,000	\$15,000	\$15,000	\$3,000	Operation of riding arena, community hall, and
	Operating - Arena Heat and Power		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Utility reimbursement request included in \$25,00 supplementary funds request.
Tompkins Improvement Board	Operating		\$22,000	\$26,200	\$0	\$0	\$0	Operation of ice rink.
	Capital		\$596,000	\$5,000	\$0	\$0	\$0	New Change Room containing 2 dressing room: utilities room, and zamboni room (\$343,000). New base work, asphalt (\$253,000)
Watt Mountain Wanderers Snowmobile club	Capital		\$10,684	\$0	\$0	\$0	\$0	Reopen Machesis Lake trail connecting High Lev Mountain Wanderers & La Crete Polar Cats.
ZA Chamber of Commerce	Operating		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
REDI	Operating		\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	
High School Bursaries	Operating		\$25,000	\$50,000	\$25,000	\$25,000	\$25,000	
Grants to Other Organizations - Misc	Operating		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Cemetaries	Operating		\$3,600	\$3,600	\$3,600	\$3,600	\$5,400	
Total		\$0	\$1,533,995	\$511,950	\$474,987	\$434,350	\$440,650	

**Mackenzie County
Grants to Other Non-Profit Organizations**

Library Boards

	2024 Recommended	2024 Request	change	2023 Budget	change	2022 Budget	change	2021 Budget	change	2020 Budget	change
Mackenzie Library Board		\$243,000	0%	\$243,000	0%	\$243,000	0%	\$243,000	0%	\$243,000	7%
Capital Reserve Fund			-100%			\$20,000					
Utilities		\$16,442	-14%	\$19,082	0%	\$19,059	4%	\$18,348	23%	\$14,939	5%
Total	\$0	\$259,442	-8.0%	\$262,082	-7.1%	\$282,059	7.6%	\$262,059	1.6%	\$257,939	6%

Population (based on 2017)	12512	12512	12512	12512	10927
\$ per capita	\$20.74	\$20.95	\$22.54	\$20.94	\$23.61

FCSS

	2024 Recommended	2024 Request	change	2023 Budget	change	2022 Budget	change	2021 Budget	change	2020 Budget	change
Fort Vermilion FCSS	\$ 155,916	\$154,238	3%	\$154,238	3%	\$149,202	0%	\$149,202	0%	\$149,202	0%
La Crete FCSS	\$ 224,895	\$222,473	3%	\$222,473	3%	\$215,210	0%	\$215,210	0%	\$215,210	0%
Zama FCSS	\$ 9,343	\$9,243	3%	\$8,941	0%	\$8,941	0%	\$8,941	0%	\$8,941	0%
Total FCSS Funding Requested:	\$ 390,154	\$385,954	3%	\$385,652	3%	\$373,353	0%	\$373,353	0%	\$373,353	0%
Provincial FCSS Funding (80%)	\$ 312,123	\$312,123	5%	\$298,682	0%	\$298,682	0%	\$298,682	0%	\$298,682	0%
Municipal Share (20%)+	\$ 78,031	\$78,031	4%	\$74,671	0%	\$74,671	0%	\$74,671	0%	\$74,671	0%
Provincial + Municipal funding available:	\$ 390,154	\$ 390,154	5%	\$373,353	0%	\$373,353	0%	\$373,353	0%	\$373,353	0%
Requested over the funding available:	\$ -	-\$4,200		\$12,299		\$0		\$0		\$0	

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

**Mackenzie County
Grants to Other Non-Profit Organizations**

Agriculture

Organization	Operating or Capital	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Frontier Veterinary Services	Operating - Large Animal	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Operating	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
FV Mackenzie Applied Research Association	Operating	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Operating	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000
Farm Safety	Operating			\$3,500	\$3,500	\$2,500
Total		\$145,000	\$145,000	\$148,500	\$148,500	\$152,500

Mackenzie County
Grants to Other Non-Profit Organizations
Cemeteries

	Location	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Cornerstone Evangelical Church	La Crete	\$600		600		\$600
High Level Cemetary	High Level	\$600	\$600	\$600	\$600	\$600
La Crete Bergthaler	La Crete	\$600	\$600	\$600	\$600	\$600
La Crete Christian Fellowship	La Crete	\$600	\$600	\$600	\$600	\$600
Living Hope Evangelical Church	La Crete	*				\$600
North Paddle River Cemetary	Rocky Lane	\$600	\$600	\$600	\$600	\$600
Ruthenian Greek Cemetary	Rocky Lane	\$600	\$600	\$600	\$600	\$600
St. Henry's RC Cemetary	Fort Vermilion	*			\$600	\$600
St. Luke's Anglican Cemetary	Fort Vermilion	*	\$600			\$600
* NO request received	Total:	\$3,600	\$3,600	\$3,600	\$3,600	\$5,400



Mackenzie County

REQUEST FOR DECISION

Meeting:	Regular Council Meeting
Meeting Date:	April 12, 2022
Presented By:	Jennifer Batt, Director of Finance
Title:	NEW Reserve Policies - Housing & Library Facilities RESV028, RESV029, RESV030, RESV031

BACKGROUND / PROPOSAL:

Council has requested that a Reserve be created for surplus revenue after expenses from the rental of County owned trailers in Zama, and Fort Vermilion, and the Fort Vermilion Library.

Council also requested that a Reserve be created for the La Crete Library facility.

Attached are 4 Policies RESV028, RESV029, RESV030, and RESV031 administration has drafted for Councils review.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Operating Budget

SUSTAINABILITY PLAN:

N/A

COMMUNICATION / PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

Author: J. Batt Reviewed by: _____ CAO: _____

RECOMMENDED ACTION:

Motion #1

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV028 Housing Facilities Reserve - Zama be approved as presented/amended.

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV029 Housing Facilities Reserve – Fort Vermilion be approved as presented/amended.

Motion #3

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV030 Fort Vermilion Library Reserve be approved as presented/amended.

Motion #4

Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV031 La Crete Library Reserve be approved as presented/amended.

Author: J. Batt Reviewed by: _____ CAO: _____

Mackenzie County

Title	Housing Facilities Reserve - Zama	Policy No.	RESV028
--------------	--	-------------------	----------------

Account Code	12-713
---------------------	---------------

Purpose	To establish a Housing Facilities Reserve for Zama. This reserve will provide funding in order to maintain a stable municipal taxation structure, and to fund continued development of housing needs and/or capital repairs of Zama Housing projects.
----------------	---

Targeted Minimum	\$20,000
-------------------------	-----------------

Targeted Maximum	\$150,000
-------------------------	------------------

Targeted Annual Contribution:	Surplus revenue from Zama Trailer Rentals to be contributed to the Housing Facilities Reserve - Zama. The surplus is calculated as the difference between the County trailer rental revenue, less operating expenses such as utilities, yearly trailer maintenance, and cleaning fees.
--------------------------------------	--

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		

Mackenzie County

Title	Housing Facilities Reserve – Fort Vermilion	Policy No.	RESV029
--------------	--	-------------------	----------------

Account Code	12-714
---------------------	---------------

Purpose	<p>To establish a Housing Facilities Reserve for Fort Vermilion. This reserve will provide funding in order to maintain a stable municipal taxation structure, and to fund continued development of housing needs and/or capital repairs of Fort Vermilion Housing projects.</p>
----------------	--

Targeted Minimum	\$20,000
-------------------------	-----------------

Targeted Maximum	\$150,000
-------------------------	------------------

Targeted Annual Contribution:	<p>Surplus revenue from Fort Vermilion Trailer Rentals be contributed to the Housing Facilities Reserve – Fort Vermilion. The surplus is calculated as the difference between the County trailer rental revenue, less operating expenses such as utilities, yearly trailer maintenance, and cleaning fees.</p>
--------------------------------------	--

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		

Mackenzie County

Title	Fort Vermilion Library Reserve	Policy No.	RESV030
--------------	---------------------------------------	-------------------	----------------

Account Code	74-710
---------------------	---------------

Purpose	To establish a Fort Vermilion Library Reserve. This reserve will provide funding in order to maintain a stable municipal taxation structure, and to fund capital projects or repairs of the Fort Vermilion Library building.
----------------	--

Targeted Minimum	\$20,000
-------------------------	-----------------

Targeted Maximum	\$150,000
-------------------------	------------------

Targeted Annual Contribution:	Surplus revenue from Fort Vermilion Library Rentals to be contributed to the Fort Vermilion Library Reserve. The surplus is calculated as the difference between the Fort Vermilion Library rental revenue, less operating expenses such as utilities, yearly building maintenance, and cleaning fees.
--------------------------------------	--

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		

Mackenzie County

Title	La Crete Library Reserve	Policy No.	RESV031
--------------	---------------------------------	-------------------	----------------

Account Code	74-711
---------------------	---------------

Purpose	<p>To establish a La Crete Library Reserve. This reserve will provide funding in order to maintain a stable municipal taxation structure, and to fund capital projects or repairs of the La Crete Library building.</p>
----------------	---

Targeted Minimum	\$20,000
-------------------------	-----------------

Targeted Maximum	\$150,000
-------------------------	------------------

Targeted Annual Contribution:	\$20,000
--------------------------------------	-----------------

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21 - 22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Review Recreation Reserve Policies RESV022, RESV023, RESV024 and New Policy RESV027

BACKGROUND / PROPOSAL:

As part of the 2024 budget development, Council has requested to review the current Reserve Policies for the three Recreation Boards currently within Mackenzie County.

During the October 31, 2023 Budget Council meeting, the Recreation Reserve Policies was TABLED until the next Budget Council meeting. Administration is presenting the following for review:

- RESV022 Recreation Reserve La Crete
- RESV023 Recreation Reserve Fort Vermilion
- RESV024 Recreation Reserve Zama

Administration was also requested the creation of a new Recreation Policy for the Tompkins area.

Attached are the 3 existing reserves, and a draft of the new Policy RESV027 for the Tompkins Improvement Area.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

To be funded by the 2024 tax levy

Author: J. Batt Reviewed by: _____ CAO: _____

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

RESV022 Recreation Reserve La Crete
RESV023 Recreation Reserve Fort Vermilion
RESV024 Recreation Reserve Zama
NEW RESV027 Tompkins Improvement Area Reserve

RECOMMENDED ACTION:

Motion #1

✓ Simple Majority Requires 2/3 Requires Unanimous

That the Recreation Reserve Policy Review be received for information.

OR

✓ Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV_____ be amended as discussed.

Motion #2

✓ Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV027 Tompkins Improvement Area Reserve be approved as presented/amended.

Author: J. Batt Reviewed by: _____ CAO: _____

Mackenzie County

Title	La Crete Recreation Reserve	Policy No.	RESV022
--------------	-----------------------------	-------------------	---------

Account Code	71-714
---------------------	--------

Purpose	<p>To establish a recreation reserve to assist in funding projects supported by the La Crete Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the La Crete recreation facilities.</p>
----------------	--

Targeted Minimum Balance:	\$50,000
----------------------------------	----------

Targeted Maximum Balance:	\$150,000
----------------------------------	-----------

Targeted Annual Contribution:	\$20,000
--------------------------------------	----------

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.

3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	2022-04-12	22-04-257
Amended		
Amended		

Mackenzie County

Title	Fort Vermilion Recreation Reserve	Policy No.	RESV023
--------------	--	-------------------	----------------

Account Code	71-713
---------------------	---------------

Purpose
To establish a recreation reserve to assist in funding projects supported by the Fort Vermilion Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Fort Vermilion recreation facilities.

Targeted Minimum Balance:	\$50,000
----------------------------------	----------

Targeted Maximum Balance:	\$150,000
----------------------------------	-----------

Targeted Annual Contribution:	\$20,000
--------------------------------------	----------

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.

3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	2022-04-12	22-04-258
Amended		
Amended		

Mackenzie County

Title	Zama Recreation Reserve	Policy No.	RESV24
--------------	--------------------------------	-------------------	---------------

Account Code	71-712
---------------------	---------------

Purpose	<p>To establish a recreation reserve to assist in funding projects supported by the Zama Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Zama recreation facilities.</p>
----------------	--

Targeted Minimum Balance:	\$50,000
----------------------------------	-----------------

Targeted Maximum Balance:	\$150,000
----------------------------------	------------------

Targeted Annual Contribution:	\$20,000
--------------------------------------	-----------------

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.

3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	2022-04-12	22-04-259
Amended		
Amended		

Mackenzie County

Title	Tompkins Improvement Area Reserve	Policy No.	RESV027
--------------	--	-------------------	----------------

Account Code	71-716
---------------------	---------------

Purpose	<p>To establish a recreation reserve to assist in funding projects supported by the Tompkins Improvement area. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Tompkins Improvement facilities.</p>
----------------	---

Targeted Minimum Balance:	\$50,000
----------------------------------	-----------------

Targeted Maximum Balance:	\$150,000
----------------------------------	------------------

Targeted Annual Contribution:	\$20,000
--------------------------------------	-----------------

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the County.

2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to County council, a list indicating the current and previous year-end balances for this reserve will be provided.

3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved		
Amended		
Amended		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2023 One Time Projects – Carry Forwards

BACKGROUND / PROPOSAL:

Attached is the 2023 One Time projects that administration is recommending be completed, or carried forward.

The 2023 One Time projects are not currently incorporated into the 2024 Draft Operating Budget, and will be incorporated into the Draft 2024 Operating Budget once approved by Council.

All 2023 One Time projects are funded by various reserves, and would have no negative impact on the budget, however 3 One Time projects requested to be carried forward require additional funding to complete these projects:

- *FV Fishing Opportunities (MARA, Tompkins Twin Ponds) (2023) – additional \$20,000*
- *Municipal Development Plan – additional \$50,000*
- *Water Diversion License Review – additional \$10,000*

If approved, the additional request could be funded through 2024 tax levy, or from reserve(s).

Once all projects approved to be carried forward have finalized spending in 2024, administration will include the all approved budgets for these projects in the 2024 Budget.

OPTIONS & BENEFITS:

N/A

Author: J. Batt **Reviewed by:** _____ **CAO:** _____

COSTS & SOURCE OF FUNDING:

2024 tax levy, or Various Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

- Simple Majority
- Requires 2/3
- Requires Unanimous

That the 2023 One Time projects requiring additional funding to complete projects in 2024 have their budgets amended as follows:

- FV Fishing Opportunities (MARA, Tompkins Twin Ponds) (2023) –\$20,000
- Municipal Development Plan (2020) –\$50,000
- Water Diversion License Review (2018) –\$10,000

with funding coming from the 2024 taxation levy, and that administration incorporates into the Draft 2024 Operating budget.

Motion #2

- Simple Majority
- Requires 2/3
- Requires Unanimous

That administration incorporates the requested 2023 One Time Carry Forward projects in the Draft 2024 Operating budget.

Author: J Batt Reviewed by: _____ CAO: _____

MACKENZIE COUNTY
ONE TIME Projects CARRIED FORWARD TO 2023

Project Description	TOTAL PROJECT	2023 BUDGET	TOTAL COSTS	2023 COSTS	2023 REMAINING	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING
Director of Community Services									
(12) - Administration Department									
FRIAA FFP22-28, FFP22-29	179,550	179,550	178,250	178,250	1,300		X		
Total department 12	179,550	179,550	178,250	178,250	1,300				
(23) - Fire Department									
FV - Fire Dept Training Props (2018)	30,000	30,000	-	-	30,000	Will be requested upon approved training grounds.	X		
Total department 23	30,000	30,000	-	-	30,000				
(43) - Solid Waste Disposal									
Waste Recepticals - Household (2022)	30,000	30,000	25,000	25,000	5,000		X		
Total department 43	30,000	30,000	25,000	25,000	5,000				
(71) - Recreation									
FV - Emergent Repairs Boiler 2 (2023)	14,776	14,776	14,756	14,756	20		X		
FV - Compressor Repair (2023)	16,144	16,144	7,385	7,385	8,759		X		
LC - Hot Water Tank Replacement (2023)	10,300	10,300	10,300	10,300	-		X		
ZA - Community Hall Kitchen Connection(2023)	10,350	10,350	10,350	10,350	-		X		
LC - Splash Park (2023)	5,500	5,500	5,131	5,131	369		X		
Total department 71	57,070	57,070	47,922	47,922	9,148				
(72) - Parks									
FV Fishing Opportunities (MARA, Tompkins Twin Ponds) (2023)	30,000	30,000	-	27,262	2,738	Additional funds of \$10,000 per pond, totalling \$20,000. Stocking fish, fencing		X	\$20,000
Total department 72	30,000	30,000	-	27,262	2,738				
Director of Finance									
(12) - Administration									
Forest Capital of Canada	11,000	11,000	-	-	11,000	New Project Carry Forward to 2024		X	
Total department 12	11,000	11,000	-	-	11,000				
Director of Planning & Agriculture									
(61) - Planning & Development Department									
Municipal Development Plan	305,000	9,233	300,882	5,115	4,118	MDP has been revised several times and the project has carried on longer than anticipated. The LUB rewrite and FV ARP still need to be completed in part of this project. Require additional funds - \$50,000		X	\$50,000
La Crete Area Structure Plan (2022)	150,000	150,000	-	-	150,000	RFP 2024		X	
Total department 61	455,000	159,233	300,882	5,115	154,118				
(63) - Agricultural Services Department									
Irrigation District Feasibility Study	30,000	30,000	-	-	30,000	ASB to determine how to spend		X	
2023 Mackenzie Agricultural Fair & Tradeshow	57,539	57,539	57,970	57,970	(431)	Fundraising shortfall	X		
Total department 63	87,539	87,539	57,970	57,970	29,569				
Director of Projects & Infrastructure									
(12) - Administration Department									
FV - Asset Management (2021)	125,000	96,301	87,699	59,000	37,301		X		
Recreational Dispositions	125,000	125,000	62,389	62,389	62,611			X	
Total department 12	250,000	221,301	150,088	121,389	99,912				
(33) - Airport									
Airport Master Plan (CF 2016)	90,000	47,707	72,528	30,235	17,472			X	
Total department 33	90,000	47,707	72,528	30,235	17,472				
(41) - Water									
Waterline East of La Crete - Engineering	50,000	50,000	-	-	50,000			X	
Total department 41	50,000	50,000	-	-	50,000				
(61) - Planning & Development Department									
LC - Storm Water Plan (2022)	151,000	151,000	-	-	151,000			X	
LC - Atlas Landing Dispositions (2022)	45,000	21,690	27,708	4,398	17,292			X	
Outdoor Recreation and Tourism Plan (2023)	114,100	114,100	24,500	24,500	89,600			X	
Total department 61	310,100	286,790	52,208	28,898	257,892				
Director of Utilities									
(41) - Water									
LC -La Crete Future Water Supply Concept (2018)	200,000	190,910	31,590	22,500	168,410			X	
Water Diversion License Review	55,000	16,932	44,399	6,331	10,601	Will need a TDL applied for in the new year.		X	\$10,000
Total department 41	255,000	207,842	75,989	28,831	179,011				
Manager of Legislative & Support Services									
(12) - Administration Department									
Riskpro Initiative Program	32,662	32,662	26,159	26,159	6,503	Awaiting invoice	X		
Total department 12	32,662	32,662	26,159	26,159	6,503				
(74) - Library									
LC Library - Building Extension Engineering	20,000	20,000	-	-	20,000			X	
Total department 74	20,000	20,000	-	-	20,000				
TOTAL 2023 ONE TIME Projects	1,887,921	1,450,694	986,996	577,031	873,663			ADDITIONAL FUNDING REQUESTED	80,000.00
2023 Contingent on Grant Funding									
Bridge Maintenance (7 bridges)	250,000	-	-	-	0	Duplicate Project	COMPLETE		
2023 Contingent on Grant Funding- Total	250,000	-	-	-	0				



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2023 Capital Projects – Carry Forwards

BACKGROUND / PROPOSAL:

Attached is the 2023 Capital projects that administration is recommending be completed, or carried forward.

1 projects are requesting additional funding to complete:

- *La Crete Walking Trail 109 ave to 113 street (2023)
Additional funding of \$25,000;*
- *An anticipated \$40,000 from community donations;*
- *Administration is requesting only the \$25,000 be considered, as a budget amendment will be requested once \$40,000 in fundraising commitment has been received.*

Capital projects not requesting additional funds to be carried forward are funded by various Grants or Reserves and will have no negative impact on the budget. Once all projects approved to be carried forward have finalized spending in 2023, administration will include the budgets for these projects in the 2024 Budget.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Various Grants or Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

Author: J. Batt Reviewed by: _____ CAO: _____

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

- Simple Majority Requires 2/3 Requires Unanimous

That administration incorporates the requested 2023 Capital Carry Forward projects in the Draft 2024 budget as presented/amended.

Author: J. Batt Reviewed by: _____ CAO: _____

MACKENZIE COUNTY

TCA Projects CARRIED FORWARD TO 2023

As of
Oct 31, 2023

Project Description	TOTAL PROJECT BUDGET	2023 BUDGET	TOTAL COSTS	2023 COSTS	2023 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING
Director of Community Services									
(23) - Fire Department									
FV - Training Facility (2017)	20,000	1,733	18,267	-	1,733		X		
LC - Training Grounds (2022)	33,000	2,562	30,438	-	2,562		X		
AFRRCs Radios	181,650	181,650	161,961	161,961	19,689	will be completed by year end of 2023	X		
LC - Thermal Imaging search and rescue / drone	10,000	10,000	-	-	10,000	will be completed by year end of 2023	X		
Total department 23	554,650	505,945	522,370	473,665	32,280				
(71) - Recreation									
FV - Outdoor Rink Repairs (2020)	14,000	14,000	-	-	14,000			X	
FV - Purchase Outhouses for Rodeo Grounds (2020)	10,000	3,675	6,325	-	3,675		X		
LC - Northern Lights Recreation Center New Arena (2021)	6,632,288	361,110	6,271,178	-	361,110			X	
FV - Main lobby epoxy floor (2022)	8,400	8,400	-	-	8,400			X	
FV - Roof leak exploration and repair (2022)	15,000	15,000	-	-	15,000		X		
FV - Boiler Replacement (2023)	13,474	13,474	13,474	13,474	0		X		
LC - Wheel Chair Lift Project (2023)	96,000	96,000	12,500	12,500	83,500	will be completed by year end of 2023			
LC - Parking lot repair (2023)	150,000	150,000	68,047	68,047	81,953	will be completed by year end of 2023	X		
LC - Infrared Camera (2023)	7,000	7,000	6,227	6,227	773	will be completed by year end of 2023	X		
Total department 71	6,946,162	668,659	6,377,751	100,248	568,411				
(72) - Parks & Playgrounds Department									
Hutch Lake Campground Improvements (2017)	112,000	2,228	110,510	738	1,490	Combine with 6-72-30-41	X		
Vanguard Subdivision Playground Equipment (2019)	30,000	580	29,400	-	580		X		
Wadlin Lake Dock Piling Improvements - Firewood Compound (2019)	13,000	10,045	2,955	-	10,045	Combine with 6-72-30-40	X		
FV - Streetscape (2017)	150,000	111,641	50,359	12,000	99,641			X	
Streetscape - La Crete (2020)	21,000	291	20,709	-	291			X	
New Hamlet Park (Janelles Park LC) (2021)	88,000	58,685	29,315	-	58,685			X	
Water Line Extension at Jubilee Park (2021)	17,955	17,955	7,090	7,090	10,865	will be completed by year end of 2023	X		
FV - Streetscape Second dock project (2021)	25,394	15,365	18,110	8,081	7,284			X	
Wadlin Lake Campground - Major Improvements (2022)	50,000	16,559	35,078	1,638	14,922	Combine with 6-72-30-30		X	
Hutch Lake Campground - Major Improvements (2022)	50,000	50,000	4,916	4,916	45,085	Combine with 6-72-30-14		X	
Bridge Campground - Major Improvements (2022)	100,000	100,000	210	210	99,790			X	
Hamlet Park Development (2022)	25,000	25,000	2,000	2,000	23,000			X	
Janelles Park Development - Cost Share	-	-	-	-	-			X	
Wadlin Lake Campground - Pickleball (2023)	55,000	55,000	39,187	39,187	15,813			X	
La Crete Walking Trail 109 ave to 113 street (2023)	64,000	64,000	-	-	64,000	Total project cost is \$125,000. Paving \$95,000- requesting remaining funds + additional funds to total amount of \$55,000. Community fundraising of \$40,000 to make up remaining funds required to complete the project.			\$25,000 from County funding, \$40,000 in Community Fundraising. Budget amendment when fundraising realized.
Machestis Lake Campground Improvements (2023)	30,000	30,000	-	-	30,000			X	
Total department 72	831,349	557,348	349,859	75,859	481,490				
Director of Finance									
(12) - Administration									
FV - Flood Mitigation (2021)	16,105,901	4,263,172	14,316,377	2,473,648	1,789,524	Ongoing Deadline Extension 2025			X
FV-Interim Housing Project (2022)	500,000	122,373	294,926	(82,701)	205,074	Linked to Mitigation			X
Total department 12	16,605,901	4,385,545	14,611,303	2,390,946	1,994,598				
Director of Planning & Agriculture									
(12) - Administration									
LC - 100 Street Plan (2020)	65,000	45,457	32,006	12,463	32,994	Land transfer in progress for remaining lands			X
PLS 140031-South of High Level Lands (2023)	1,313,858	1,313,858	-	-	1,313,858	Awaiting land transfer documents from the province			X
Total department 12	1,378,858	1,359,315	32,006	12,463	1,346,852				
(61) - Planning & Development									
GIS Computer (2022)	7,500	7,500	-	-	7,500	(I) ordering new computer at release of newest update Dec 2023			X
Total department 61	7,500	7,500	-	-	7,500				
Director of Projects & Infrastructure									
(12) - Administration									
Land Purchase - South of High Level (2022)	25,000	25,000	13,448	13,448	11,552			X	
Total department 12	25,000	25,000	13,448	13,448	11,552				
(23) - Fire Department									
Vacant Lot Purchase 10165-100 Ave (2023)	310,000	310,000	311,704	311,704	(1,704)	Budget amendment required	X		
(32) - Transportation Department									
Gravel Reserve (CF 2014)	150,000	17,714	132,286	-	17,714			X	
LC - 9 Street Lights - 94 Ave 106 St to Pioneer Drive (2019)	75,000	75,000	69,959	69,959	5,041		X		
BF 78209 NW 17 105 14 WSM - Teepee Creek (2022)	550,000	538,504	17,673	6,177	532,327			X	
288m asphalt upgrade 91 st (2022)	130,000	130,000	-	-	130,000	should be done by the end of 2023	X		
BF 81124 (2022)	500,000	498,070	109,712	107,782	390,288	construction complete/awaiting final invoices			X
98 street/98 avenue Asphalt (2023)	900,000	900,000	-	-	900,000			X	
113 Street Asphalt - North Rgd RD 154/155 - ENGINEERING ONLY (2023)	50,000	50,000	-	-	50,000			X	
109 Ave traffic lights (2023)	467,275	467,275	5,368	5,368	461,907			X	
Bridge File 76278 Engineering (2023)	50,000	50,000	-	-	50,000			X	
Bridge File 78209 Engineering (2023)	50,000	50,000	-	-	50,000	remove 78209 and replace with BF 75080			X
Bridge File 81336 Engineering (2023)	40,000	40,000	-	-	40,000			X	
Bridge Maintenance (2023)	380,000	380,000	56,995	56,995	323,005			X	
LC - 101 St/109 Ave Intersection Upgrade (2023)	235,000	235,000	3,243	3,243	231,757	construction complete			X
Asphalt Paving 105 Avenue (2023)	52,944	52,944	43,064	43,064	9,880		X		
LC - Crosswalk 100st/94 ave (2023)	80,000	80,000	-	-	80,000			X	
Total department 32	3,710,219	3,564,507	438,299	292,588	3,271,920				

MACKENZIE COUNTY

TCA Projects CARRIED FORWARD TO 2023

As of
Oct 31, 2023

Project Description	TOTAL PROJECT BUDGET	2023 BUDGET	TOTAL COSTS	2023 COSTS	2023 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING
(33) - Airports									
FV - Airport - Lighting Upgrade (2022)	260,000	41,922	218,078	-	41,922		X		
LC - Heated Airport Storage Shed - Incl PW Storage Shed (2023)	170,000	170,000	61,000	61,000	109,001			X	
Total department 33	430,000	211,922	279,078	61,000	150,921				
(41) - Water Treatment & Distribution Department									
LC-North Sanitary Trunk Sewer (2021)	280,000	82,927	207,367	10,294	72,633			X	
Total department 41	280,000	82,927	207,367	10,294	72,633				
(42) - Sewer Disposal Department									
LC - North Storm-Pond A (2021)	1,520,000	133,771	1,409,742	23,533	110,238	carry forward \$25,000 (fencing, erosion control)		X	
Total department 42	1,520,000	133,771	1,409,742	23,533	110,238				
Manager of Operations									
(32) - Transportation Department									
OR01 New Road Infrastructure Endeavour to Assist (2020)	1,605,615	500,000	1,166,746	165,342	334,658	Fund to \$500,000 budget @ YE		X	
30 m Right of way for road widening - various locations (2021)	200,000	104,870	97,986	2,856	102,014			X	
Rebuild TWP Rd 1044 (1 mile) (2021)	300,000	220,428	169,324	89,752	130,676		X		
Washout & Culvert Upgrades (2021)	852,000	447,417	406,607	208,880	238,537			X	
TWP RD 1050 (27 baseline) 2 miles (2022)	700,000	686,819	697,996	684,814	2,004		X		
Zama Pavement Repair (2022)	1,000,000	872,928	127,072	-	872,928	Further discussion on what funds to Carry Forward			
Range Road 154 - In 108-15 (2022)	175,000	175,000	152,763	152,763	22,238		X		
Rebuild 2 miles Heliport Road (Twp 1102 - Rge Rd 184-190) (2022)	250,000	232,700	168,738	151,439	81,262		X		
Machesis Lake - Road Rebuild and section Repairs (2022)	100,000	100,000	102,069	102,069	(2,069)	Budget amendment required	X		
Rebuild Fox Lake Road (2 miles) - spot repair (2022)	85,000	77,864	34,729	27,595	50,271		X		
Rebuild Rge Rd 155 (2022)	1,100,000	127,326	1,077,121	104,446	22,879		X		
Twp 1092 - repack, gravel, oil (2023)	275,000	275,000	143,836	143,836	131,164		X		
Buffalo Head Prairie/Blue Hills Road Rebuild (2023)	250,000	250,000	161,896	161,896	88,104		X		
Angle Road HL South - Rebuild (2023)	250,000	250,000	212,727	212,727	37,273		X		
Lambert Point Intersection TWP 1085 RR 122 (2023)	60,000	60,000	53,768	53,768	6,232		X		
Culvert Erosion Repair TWP 1090 - RR 150 (2023)	125,000	125,000	109,994	109,994	15,006		X		
Total department 32	7,327,615	4,505,354	4,883,369	2,372,175	2,133,179				
Director of Utilities									
(41) - Water Treatment & Distribution Department									
LC - Well Number 4 (2016)	1,348,966	722,257	923,963	297,254	425,003			X	
ZA - Water Treatment Plant Upgrading (2017)	1,153,569	168,114	1,017,614	32,161	135,955			X	
FV - Frozen Water Services Repairs (River Road) (2015)	280,700	20,443	260,257	-	20,443			X	
LC - Waterline Bluehills (2015)	833,250	690,722	142,528	-	690,722	Completed - New Project proposed Blue Hills Water Distribution	X		
FV - Rural Water Supply North of the Peace River (2018)	420,000	166,251	253,749	-	166,251	Project complete	X		
Water Point Building Replacements (BHP) (2023)	31,900	31,900	30,293	30,293	1,607		X		
FV - Water Treatment Plant - Clarifiers Valves (2023)	83,800	83,800	27,143	27,143	56,657	Will be done by end of the year.	X		
WTP Scada Upgrade Zama (2023)	65,000	65,000	64,834	64,834	166		X		
Total department 41	4,217,185	1,948,489	2,720,381	451,685	1,496,804				
(42) - Sewer Disposal Department									
FV - Sewer Upgrades (2022)	1,226,000	1,218,382	8,551	933	1,217,449			X	
Total department 42	1,226,000	1,218,382	8,551	933	1,217,449				
Manager of Fleet Maintenance									
(12) - Administration									
Truck/Vehicle - Office FV (2023)	35,000	35,000	34,973	34,973	27		X		
Truck/Vehicle - Office LC (2023)	35,000	35,000	34,973	34,973	27		X		
Total department 12	70,000	70,000	69,946	69,946	55				
(32) - Transportation Department									
AWD 160M Graders X3 (2021)	1,714,101	1,714,101	1,714,101	1,714,101	-		X		
Truck - Director of Projects & Infrastructure, CAO, AG (2023)	189,000	189,000	185,498	185,498	3,502		X		
Sidewalk Sweeper - FV (2023)	71,400	71,400	-	-	71,400		X		
AWD 160M Graders X3 (2023)	2,103,759	2,103,759	-	-	2,103,759	On Order - May 2024		X	
ZA - Vehicle Hoist (2023)	24,000	24,000	20,987	20,987	3,013		X		
Total department 32	4,102,260	4,102,260	1,920,586	1,920,586	2,181,674				
(72) - Parks & Playgrounds Department									
Mogul Master Trail Groomer (2022)	6,500	6,500	6,500	6,500	-		X		
Total department 72	6,500	6,500	6,500	6,500	-				
Manager of Legislative & Support Services									
(12) - Administration									
LC - Photocopier (2023)	55,000	55,000	43,182	43,182	11,818		X		
LC - Dell Server (2023)	33,500	33,500	-	-	33,500	Expected delivery end November 2023	X		
Total department 12	88,500	88,500	43,182	43,182	45,318				
TOTAL 2023 Capital Projects	49,327,699	23,441,924	33,893,759	8,319,051	15,122,873				ADDITIONAL FUNDING REQUESTED \$ 25,000
Contingent on Grant Funding									
LC - Access Pave (PH V) (CF 2014)	6,000,000	6,000,000	-	-	6,000,000				
ZA - Sewage Foremain (2018)	1,085,000	1,085,000	-	-	1,085,000				
Carry Forward Contingent on Grant Funding - Total	7,085,000	7,085,000	-	-	7,085,000	CONTINGENT			
2023 Contingent on Grant Funding									
FV - New Hockey Boards and Glass with Protective Netting	199,500					Contingent on Grant Funding 50/50			
FV - Fitness Centre Expansion	99,000					Contingent on Grant Funding 50/50			
FV - Baseball Netting	75,000					Contingent on Grant Funding 50/50			
2023 Contingent on Grant Funding - Total	373,500	-	-	-	-				
Total of Contingent Funding	7,458,500	7,085,000	-	-	7,085,000				CANCEL PROJECTS - NOT COMPLETED IN 2023



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Bylaw 1272-22 Honorariums and Related Expense Reimbursement for Councillors and Approved Committee Members

BACKGROUND / PROPOSAL:

As part of the Budget development, Council reviews their operating budget to ensure funding is sufficient, and allocated to workshops, committees, and meetings beneficial to the municipality to attend.

This item was brought to the October 31, 2023 Budget Council meeting, where a motion was made to bring to a future Council meeting.

As there were amendments to committees, and Terms of References during the October 24, 2023 Organizational meeting, administration has included Councils Operational budget for review, and possible amendments. (HANDOUT)

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Author: J. Batt Reviewed by: _____ CAO: _____

Bylaw 1272-22 Honorariums & Expense Reimbursement

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That Councils 2024 Operating Budget be amended as per Tracking Sheet of Changes Item # 1.

Author: J Batt Reviewed by: _____ CAO: _____

BUDGET AMENDMENTS BY COUNCIL MOTIONS						
Tracking						
Change #	GL CODE		ADDITIONS (-)	REMOVE (+)	Accumulative BASE Variance	Variance
		Proposed Base Budget (Existing Service Levels)		\$502,693	\$502,693	Oct 31 budget presentation
1	7-12-511	Housing Needs Assessment - One Time Project CM 23-10-864	-\$120,000		\$382,693	Oct 31 Budget Meeting
2	2-11-211/214	Organizational Meeting Amendments	-\$29,425		\$353,268	Nov 21 Budget Meeting

BYLAW NO. 1272-22
BEING A BY-LAW OF
MACKENZIE COUNTY
IN THE PROVINCE OF ALBERTA

TO PROVIDE FOR HONORARIUMS AND RELATED EXPENSE
REIMBURSEMENT FOR COUNCILLORS
AND APPROVED COMMITTEE MEMBERS

WHEREAS, the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000, hereinafter referred to as the “M.G.A.” provides for decisions of council to be made by resolution or bylaw, and

WHEREAS, the Council is desirous of establishing compensation of Councillors and approved committee members for their meeting time and their out of pocket expenses while on official municipal business,

NOW THEREFORE, the Council of Mackenzie County, duly assembled, enacts as follows:

DEFINITIONS:

“Council Meeting/Special Council Meeting” – refers to a duly called meeting according to the Municipal Government Act.

“Committee of the Whole Meetings” - refers to a duly called meeting sitting as a deliberative recommending body to Council.

“Committee Meetings” – refers to meetings related to Council Committee Meetings, Rural Municipalities of Alberta Zone Meetings, Tri-Council Meetings, Ratepayer Meetings, Mackenzie County Open Houses, and meeting invitations issued by the Chief Administrative Officer.

“Committee Members” – means a public member-at-large appointed by Council to a Council Board or Committee.

HONORARIUMS

1. Monthly honorariums shall be paid to each Councillor for their time spent conducting the daily local business of the municipality as follows:

(a) Reeve \$1,500.00 per month

(b) Deputy Reeve \$1,350.00 per month

(c) Councillor \$1,200.00 per month

2. Councillors in attendance at council meetings, approved council committee meetings, seminars and conventions shall be paid according to the following rates plus mileage and meal allowance, where applicable.

(a) Council Meeting/Special Council Meetings \$340.00

(b) Committee of Whole Meetings \$340.00

(c) Committee Meetings \$240.00

(d) Seminars/Conventions/Workshops \$340.00

2.1 Councillors attending less than half of a Council Meeting may claim only half the honorarium.

2.2 A combined maximum of three meetings may be claimed per day under Section 2 (a), 2 (b), and 2 (c).

2.3 Honorariums claimed under Section 2. (d) are all inclusive. Only one (1) per diem may be claimed per day.

3. The Reeve or designate is eligible to claim honorariums and expenses when representing the municipality at community or other functions.

4. Committee Members appointed to approved council committees shall be paid \$240.00 per meeting when in attendance at approved council committee meetings, seminars and conventions, plus mileage and meal allowance, where applicable.

5. Travel time to and from any council meeting, approved council committee meeting, seminar and/or convention shall be paid mileage and meal allowance, where applicable.

(a) Councillors or Committee Members driving to a seminar/convention shall be paid \$240.00 for one travel day there and one travel day back.

(b) An additional travel day may be allowed when travel is out of province and in excess of 1,000 kilometers from the individual's home and their destination via the shortest route.

6. Councillors are authorized to participate in two in class courses and two online courses per year, subject to successful completion, through the Elected Officials Education Program.

COMMUNICATION ALLOWANCES

7. Councillors are eligible for a monthly communication allowance as follows:
 - (a) an internet access allowance of \$75, and
 - (b) a laptop allowance of \$50, if compliant with policy ADM052 – Electronic Access and Acceptable Use, and
 - (c) a telephone allowance of \$60 for Councillors, and
 - (d) a telephone allowance of \$100 for the Reeve.

TRANSPORTATION EXPENSES

8. Mileage shall be paid as per Canada Revenue Agency Reasonable allowance rate, for each kilometer travelled by each Councillor or Committee Member who is travelling with their personal vehicle on business of the municipality or its committees. Such mileage shall be calculated from the place of residence of the Councillor or Committee Member to the place of the meeting and return. In addition, such mileage allowance shall apply to any approved convention or seminar.
9. Taxi fares, automobile rental, parking charges and public transportation fares will be reimbursed upon presentation of a receipt.

REIMBURSEMENT FOR ACCOMMODATIONS AND MEALS

10. Where a Councillor or Committee Member is required to travel on municipal business and overnight accommodation away from his/her regular place of residence is necessary, he/she may claim in respect of the time spent on travel status
 - (a) Either
 - (i) reimbursement of the cost of accommodation in a hotel, motel, guest-house, inn or other similar establishment, on a receipt submitted with the municipal expense account form, or
 - (ii) an allowance of \$100.00 per night
 - (b) in respect of each breakfast, lunch, or dinner,
 - (i) a meal allowance may be claimed as follows:

Breakfast	\$25.00 including GST (if time of departure is prior to 7:30 a.m.)
Lunch	\$30.00 including GST (if time of return is after 1:00 p.m.)
Dinner	\$45.00 including GST (if time of return is after 6:30 p.m.)

11. Meal claims will be calculated based on reasonable travel times to get to and return from meeting commencement and conclusion times.
12. When the combined travel and session time exceeds 10 hours, overnight accommodation may be claimed.
13. A Councillor may claim reasonable government networking expenses while representing the County without prior approval. Reimbursement of these expenses will require approval by a resolution of Council based on the submission of actual receipts.
14. A Councillor or Committee Member may claim
 - (a) an allowance for personal expenses for each full 24-hour period on travel status (as per the Canada Revenue Agency Appendix C – Meals and Allowances 1.2 Incidental Expense Allowance).

ATTENDANCE AT COMMUNITY EVENTS

15. Councillors are eligible to claim expenses when representing the municipality at a County supplied ticketed event.

ATTENDANCE AT POLITICAL EVENTS

In accordance with the Election Finances and Contributions Disclosure Act:

16. Should a member of Council be approved to attend a political event, on behalf of Mackenzie County, for which proceeds support a political party or candidate, Mackenzie County will reimburse the value of the meal or event upon submission of receipt. Mackenzie County will not reimburse any portion of a meal or event expense that constitutes proceeds to a political party or candidate. *(For example: If the individual charge is more than \$50, \$25 shall be allowed for expenses and the balance shall be considered as a contribution to the registered party, registered constituency association or registered candidate, as the case may be.)*

17. The individual purchasing the ticket may retain the tax receipt for his or her own purposes. The tax receipt issued by the party or candidate should be in the name of the individual purchasing the ticket.
18. Councillors are eligible to claim honorariums and mileage expenses to attend political functions.

BENEFITS

19. A group benefits package shall be made available to each Councillor at 50% of the cost of the benefit premiums.

SIGNING AUTHORITY

20. Administration shall have the authority to verify and sign the Reeve and Councillor expense claims and honorariums under the following conditions:
 - (a) Councillors have attended Council meetings in person or by teleconference.
 - (b) Workshops, conferences, conventions that have been approved by Council prior to submission of expense claim.
 - (c) Attendance at Committee meetings or Task Force meetings will be in accordance with the bylaws or Terms of Reference of that committee or task force.
21. In the event that a discrepancy is noted on an expense or honorarium claim, Administration shall recommend a resolution of Council for approval of the expense in question. If the expense in question is not approved, the amount will be deducted from their next expense claim.
22. Councillors and Committee Members must submit their expense claims by the 5th of each month in order to be paid in that month.
23. Expense claims submitted 60 days after the due date will not be paid, unless there are special circumstances. A resolution of Council shall be required prior to payment of the claim.
24. Councillors and Committee Members will submit their December expense claim and honorarium by December 15th in order to expedite the closing of the year-end accounts. Meetings held after the 15th shall be added to the January claim.
25. No expenses other than those listed in this bylaw may be claimed.

26. This bylaw shall come into effect the day that it is passed and repeals and replaces Bylaw 1241-21 and all amendments made thereto.

First Reading given on the 26th day of October, 2022.

Second Reading given on the 26th day of October, 2022.

Third Reading and Assent given on the 26th day of October, 2022.

(original signed)

Joshua Knelsen
Reeve

(original signed)

James Thackray
Chief Administrative Officer



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 21-22, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2024 Capital Projects and 5 year and Future Plans

BACKGROUND / PROPOSAL:

During the October 30th, 2023 Council Budget Workshop, and October 31st Council Budget Meeting, the 5 year and Future Years Capital Plan was reviewed, and updated.

As Council is aware, grant funding sources are reducing, and additional pressure has been placed on operating budget by various downloads from the provincial government. Along with the downloading, price increases for soft services including supplies, and contract services has had a negative impact on the operating budget which impacts the ability to funds various reserves.

Administration is requesting Council review the list to assist with investigating funding options, and Councils willingness to move forward on some of the projects. There is currently \$26M being requested in 2024, with an estimated \$2.7M in grant funding, and over \$60M currently identified in capital projects for 2024-2028.

All projects recommended would require funding from various reserves, or grants if applicable and available, or some projects Council may choose to fund by means of Debenture, Local Improvements, or Special Tax Bylaw.

Administration has reviewed Councils updated plan, and are recommending some amendments. Attached is the 5 year Capital Plan, including the 2024 Capital Projects that administration is recommending be reviewed by Council.

OPTIONS & BENEFITS:

N/A

Author: J. Batt **Reviewed by:** _____ **CAO:** _____

COSTS & SOURCE OF FUNDING:

Various Grants, Reserves, Debenture Borrowing, Local Improvement, Special Tax Rate Bylaw

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

Simple Majority Requires 2/3 Requires Unanimous

That the 5 year Capital Plan (2024-2028) and Future Years Plan be amended as discussed.

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That administration bring forward funding options for the recommended 2024 Capital projects to the December 6th-7th, 2023 Budget Council Meeting as discussed.

Author: J. Batt Reviewed by: _____ CAO: _____

MACKENZIE COUNTY
 DRAFT Capital PLAN, 2023 - 2028
 MANAGEMENT WORKSHEET

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total		
(12) - Administration Department														
LC - UPS battery backup replacement			\$0	\$12,000							\$0	\$12,000	May be required in 2024	
ALL - Phone system replacement					\$0	\$40,000					\$0	\$40,000	The existing phone system hardware and software is starting to become antiquated, and newer features including VOIP capabilities, mobile capabilities, and more would be available with a new phone system.	
FV - Server replacement					\$0	\$35,000					\$0	\$35,000	Replacement of main server for Fort Vermilion. The existing server will be 4 years old, and will be coming up for a refresh.	
ALL - Upgrade network infrastructure from 1Gbps to 10Gbps							\$0	\$25,000			\$0	\$25,000	Update office network speeds up to 10x faster than previous generation network hardware. Over time computers have faster data transfer requirements, this would bring technology up to current standards.	
FV - Xerox replacement							\$0	\$50,000			\$0	\$50,000	5 yr Replacement Xerox	
LC - Xerox replacement									\$0	\$50,000	\$0	\$50,000	5 yr Replacement Xerox	
ZA - Backup Generator - office		\$0	\$50,000								\$0	\$50,000		
Total department 12		\$0	\$50,000	\$0	\$12,000	\$0	\$75,000	\$0	\$75,000	\$0	\$50,000	\$0	\$242,000	\$0
														\$262,000

MACKENZIE COUNTY
 DRAFT Capital PLAN, 2023 - 2028
 MANAGEMENT WORKSHEET

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total	
(23) - Fire Department													
LC - Squad overland truck	\$65,000	\$100,000									\$65,000	\$100,000	Upgrade to heavier truck - preferably 1 to 2 ton.
LC / Tompkins - Squad overland truck			\$65,000	\$0	\$0	\$100,000					\$65,000	\$100,000	Upgrade to heavier truck - preferably 1 to 2 half ton.
FV - Squad overland truck									\$0	\$100,000	\$0	\$100,000	Upgrade to heavier truck - preferably 1 to 2 half ton.
LC - Jaws of Life	\$11,500	\$11,500									\$11,500	\$11,500	The cutter they currently have is outdated, the new vehicles require more cutting capacity.
FV - Fire hall renovation	\$50,000	\$50,000									\$50,000	\$50,000	\$50,000 in Reserve as of Dec 31, 2023.
LC - Fire Hall renovation	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$250,000	Reserve Allocation
FV - Extractor Washer	\$0	\$11,500									\$0	\$11,500	
LC - Extractor Washer	\$0	\$11,500									\$0	\$11,500	
Total department 23	\$176,500	\$234,500	\$115,000	\$50,000	\$50,000	\$150,000	\$50,000	\$50,000	\$50,000	\$150,000	\$441,500	\$634,500	\$441,500
													\$634,500

MACKENZIE COUNTY
DRAFT Capital PLAN, 2023 - 2028
MANAGEMENT WORKSHEET

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total	
(32) - Transportation Department													
Airport Sweeper - FV			\$300,000	\$300,000							\$300,000	\$300,000	Moved to 2025
Attachment - Rotary Mower - LC	\$40,000	\$55,000									\$40,000	\$55,000	
Replacement Trucks x 3	\$189,000	\$198,000									\$189,000	\$198,000	Fleet renewals
Replacement Trucks x 3			\$0	\$198,000							\$0	\$198,000	Fleet renewals
Replacement Trucks x 3					\$0	\$198,000					\$0	\$198,000	Fleet renewals
Replacement Trucks x 3							\$0	\$198,000			\$0	\$198,000	Fleet renewals
Replacement Trucks x 3									\$0	\$198,000	\$0	\$198,000	Fleet renewals
Graders x 2	\$1,508,000	\$1,420,000									\$1,508,000	\$1,420,000	BB \$294,217 x2
Grader x 3					\$0	\$2,130,000					\$0	\$2,130,000	BB \$294,217 x3
Grader x 3							\$0	\$2,130,000			\$0	\$2,130,000	BB \$294,217 x3
Grader x 3									\$0	\$2,130,000	\$0	\$2,130,000	BB \$294,217 x2
Plow/Sander - FV	\$115,000	\$115,000									\$115,000	\$115,000	Moved to 2024
Rotary Mower - FV	\$50,000	\$0	\$0	\$55,000							\$50,000	\$55,000	Moved to 2025
Skidsteer - FV			\$80,000	\$0	\$0	\$95,000					\$80,000	\$95,000	Moved to 2026 from 2025
Skidsteer - FV					\$66,000	\$0	\$0	\$66,000			\$66,000	\$66,000	Moved to 2027 from 2026
Skidsteer - LC	\$95,000	\$95,000									\$95,000	\$95,000	
Skidsteer - LC					\$66,000	\$0	\$0	\$66,000			\$66,000	\$66,000	Moved to 2027 from 2025
Wheel loader - FV	\$450,000	\$440,000									\$450,000	\$440,000	New quote - Do NOT TRADE - Keep unit
LC Gravel Trailer (Wagon)	\$0	\$40,000									\$0	\$40,000	
Summary Department 32 -Fleet and Equipment	\$2,447,000	\$2,363,000	\$380,000	\$553,000	\$132,000	\$2,423,000	\$0	\$2,460,000	\$0	\$2,328,000	\$2,959,000	\$10,127,000	\$2,959,000
													\$10,127,000

MACKENZIE COUNTY
DRAFT Capital PLAN, 2023 - 2028
MANAGEMENT WORKSHEET

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total		
Department 32 - Infrastructure														
TWP 1052 A Rge Rd 1&1 Rebuild 3.5 miles	\$500,000	\$0	\$0	\$500,000							\$500,000	\$500,000	Recommend to review in 2025	
LC - 91 Street Pavement Range Rd 1&2			\$1,233,000	\$0	\$1,355,000	\$0					\$2,588,000	\$0	Recommend to move to Future Plan	
TWP 1055 - 1/2 mile Asphalt LC Sawmill			\$500,000	\$0							\$500,000	\$0	Recommend to move to Future Plan - Updated price and scope	
Wolfe Lake Road Intersection Upgrade	\$50,000	\$50,000									\$50,000	\$50,000		
#1 91 Street Pavement (5 of 94 Ave)	\$0	\$60,000	\$0	\$1,731,175							\$0	\$1,791,175	Land 2024, Pave 2025	
#1 94 Ave W of 113 Street Pavement		\$3,582,534									\$0	\$3,582,534	Acquired ROW 2024 & Pave 2024	
#2 109 ave & 113 Street Pavement	\$0	\$120,000	\$0	\$4,843,216							\$0	\$4,963,216	Land 2024, Pave 2025	
#3 113 Street S of 94 Ave Pavement					\$0	\$60,000	\$0	\$1,618,881			\$0	\$1,678,881	Review after 109 & 113 pave project completed	
113 Street Asphalt - See above portion	\$450,000	\$0									\$450,000	\$0	Remove - referenced in other projects	
#4 RR 131 TWP 108-2 Pavement to FV truck fill	\$75,000	\$75,000	\$800,000	\$800,000							\$875,000	\$875,000		
#1 RR 150 Road (Hwy 697 - Twp 104&)	\$50,000	\$800,000	\$800,000	\$0							\$850,000	\$800,000	Requesting to move forward to 2024 (Previous Estimate 2023/2024 \$850,000)	
#1 Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road	\$0	\$418,000									\$0	\$418,000	Yr 2 of project	
#3 Rebuild TWP RD 104-0 W of RGE RD 14-4 (1 Mile) (Airport Road)	\$350,000	\$350,000									\$350,000	\$350,000	ROW Acquired in 2022 (Droriage, culvert, and approach upgrades)	
#2 Rebuild TWP RD 108-1 E of HWY 88 (2 miles)	\$0	\$1,044,640									\$0	\$1,044,640	Deteriorating road, many soft spots, drainage issues.	
#4 Rebuild TWP RD 109-1 W of HWY 88 (1 mile)	\$0	\$192,500									\$0	\$192,500	Lift road, drainage issues	
#2 Rebuild TWP RD 109-3 btw RGE RD 13-0 & 13-1 (1.5 miles)	\$0	\$478,000									\$0	\$478,000	Intersection, culvert, and approach upgrade.	
#1 Rebuild TWP RD 110-4 from RGE RD 19-3 to 19-0 (3 miles)	\$0	\$550,000									\$0	\$550,000	Rebuild, heavy road mix	
#2 Soft Spot Repair RGE RD 15-5 btw TWP RD 109-0 & 109-1	\$0	\$123,000									\$0	\$123,000	Soft spots in road, 800m	
#4 Elieske Road Soft Spot Repair RGE RD 16-2 S of HWY 58 (2 miles)	\$60,000	\$167,500									\$60,000	\$167,500	Soft road, build up, easement required, fibre optice in right of way E ditch- Investigate AT funding - Project Contingent	
#1 Rge Rd 172 - Blue Hills Waste Transfer Station Road Rebuild	\$60,000	\$850,000									\$60,000	\$850,000	Requires some spot repair and gravel for longer lasting road conditions. Heavy traffic from grain and log hauling	
#1 Soft Spot Repair TWP RD 109-2 W of RGE RD 15-5 (.25 mile)	\$0	\$223,000									\$0	\$223,000	Repair soft spots	
Bridge File 76278	\$700,000	\$700,000									\$700,000	\$700,000	Applied for STP funding - Move to Contingent	
Bridge File 75060	\$500,000	\$500,000									\$500,000	\$500,000	Applied for STP funding - Move to Contingent	
Bridge File 81336	\$250,000	\$250,000									\$250,000	\$250,000	Applied for STP funding - Move to Contingent	
Bridge Maintenance	\$260,000	\$260,000	\$260,000	\$260,000	\$0	\$260,000					\$520,000	\$780,000		
FV Asphalt Walking Trail 44 ave & 50 st (300m S)			\$100,000	\$100,000							\$100,000	\$100,000		
endeavour to Assist - New Road Infrastructure	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	\$1,250,000	Yearly estimate - budget \$500,000/ yr	
Summary Department 32 - Infrastructure	\$3,555,000	\$11,044,174	\$3,943,000	\$8,484,391	\$1,605,000	\$570,000	\$250,000	\$1,868,881	\$250,000	\$250,000	\$9,603,000	\$22,217,446	\$22,217,446	
Recommend as "Contingent on Grant Funding"														

MACKENZIE COUNTY
DRAFT Capital PLAN, 2023 - 2028
MANAGEMENT WORKSHEET

Priority

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total	
(33) - Airports													
LC - Airport Land Purchase	\$0	\$350,000									\$0	\$350,000	Acquire land to safely projected medium-term growth including engineering, legal, survey
Summary Department 33 - Airports	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0
(41) - Water Treatment & Distribution Department													
FV - Valve Replacement Program			\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000			\$150,000	\$150,000	
Blumenort Truck Fill					\$2,500,000	\$2,500,000					\$2,500,000	\$2,500,000	Recommend moving off Future Years Plan
Blue Hills Water Distribution	\$0	\$200,000	\$0	\$2,300,000							\$0	\$2,500,000	Investigate funding options - start w Engineering
#1 Upgrade FV & LC SCADA, FV PLC	\$0	\$541,000									\$0	\$541,000	Upgrade Fort Vermilion's and La Crete's existing SCADA software to new version. Upgrade Fort Vermilion's PLC
#1 Waterline East of La Crete	\$0	\$700,000									\$0	\$700,000	Installation of a 10 inch HDPE waterline in La Crete from the North Point Business Park going east for two miles (3.55km) to Rge. Rd. 150. Exact location of waterline installation will need to be determined still
#1 FV Truckfill Backup Generator	\$0	\$185,350									\$0	\$185,350	Backup generator for the Rural Truck Fill, and rural fed lines
Department 41 - Water Treatment & Distribution	\$0	\$1,626,350	\$50,000	\$2,350,000	\$2,550,000	\$2,550,000	\$50,000	\$50,000	\$0	\$0	\$2,650,000	\$6,576,350	\$2,650,000
(42) - Sewer Disposal Department													
LC-Sewer Flusher			\$90,000	\$90,000							\$90,000	\$90,000	
Lift Station Upgrade		\$145,000									\$0	\$145,000	Lift Station #5's pipes need to be replaced.
#1 LC - North Sanitary Trunk Sewer	\$5,750,000	\$9,900,000	\$1,915,000	\$0					\$0	\$8,401,500	\$7,645,000	\$18,301,500	Prices updated to 2024 estimate
Department 42 - Sewer Disposal	\$5,750,000	\$9,900,000	\$2,005,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$8,401,500	\$7,755,000	\$18,391,500	\$7,755,000
(43) - Solid Waste Disposal													
Summary Department 43 - Solid Waste Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department 61 - Planning													
Total department 61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Agricultural Department - 63													
													\$0

MACKENZIE COUNTY
 DRAFT Capital Plan, 2023 - 2028
 MANAGEMENT WORKSHEET

	2024	Proposed 2024	2025	Proposed 2025	2026	Proposed 2026	2027	Proposed 2027	2028	Proposed 2028	5 Year Total	Proposed 5 Year Total	
Agricultural Department - 63													
Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles)	\$0	\$250,000	\$0								\$0	\$250,000	Improve drainage and mitigate flood and washout prone intersection 15-5. Road has several soft spots and low lying sections, especially 15-1 to 15-0.
Summary Department 63 - Agricultural	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
													\$250,000
(71) - Recreation Societies													
FV - Generator Hook up		\$75,000									\$0	\$75,000	Does not include providing power to ice plant
LC - Generator Hook up	0	\$52,500									\$0	\$52,500	Does not include providing power to ice plant
Department 71 - Recreation Societies	\$0	\$127,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,500	\$0
													\$127,500
(72) - Parks & Playgrounds Department													
FV - Streetscape (CF 2017)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	\$125,000
Streetscape - La Crele	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	\$125,000
Nachesis Lake Campground - Major Improvements	\$50,000		\$250,000		\$100,000		\$100,000		\$25,000		\$25,000	\$500,000	\$0
Wadlin Lake Campground - Major Improvements	\$250,000		\$50,000		\$50,000		\$100,000					\$450,000	\$0
Hutch Lake Campground - Major Improvements	\$100,000				\$250,000		\$100,000					\$450,000	\$0
Bridge Campground - Major Improvements			\$100,000				\$100,000					\$200,000	\$0
Zama Campground - Major Improvements	\$100,000		\$100,000		\$100,000		\$100,000					\$400,000	\$0
Hamlet Park Development	\$75,000				\$75,000							\$150,000	\$0
LC - Skate Park	\$0	\$200,000										\$0	\$200,000
Total department 72	\$625,000	\$250,000	\$550,000	\$50,000	\$625,000	\$50,000	\$550,000	\$50,000	\$50,000	\$50,000	\$2,400,000	\$450,000	\$2,400,000
													\$450,000
TOTAL Capital Projects, by Year	\$12,553,500	\$26,195,524	\$7,043,000	\$11,589,391	\$4,962,000	\$5,818,000	\$900,000	\$4,553,881	\$350,000	\$11,229,500	\$25,808,500	\$59,386,294	Not including Community Services projects under review
													COUNCIL APPROVED Admin Requests

	2024	2025	2026	2027	
Requested removed by Admin after 2023-10-30					
WTP-x 3 SCADA Upgrade NEW*Upgrade FV & LC SCADA. FV PLC	\$131,200				\$131,200
Backhoe--Rubberwheel--FV		\$150,000			\$150,000
Total	\$131,200	\$150,000	\$0	\$0	\$281,200

**MACKENZIE COUNTY
FUTURE Capital Plan, Identified in 2024
MANAGEMENT WORKSHEET**

Estimate

FUTURE CAPITAL PLAN:

		NOTES
(12) Administration Department		
Zama Lands PLS180027		No budget identified or approved - Anticipate 2024
Swipe card security upgrades	\$15,000	Update software and firmwares to newest version, add ability to use smart phone as a key to buildings
LC Dell Server	\$35,000	add basement and side door for swine access
FV Dell Server	\$35,000	Replacement of DELL server based on 6 year replacement cycle (2029)
FV - Xerox replacement	\$50,000	Replacement of DELL server based on 6 year replacement cycle (2032)
LC - Xerox replacement	\$50,000	Replacement 5 yr of Xerox 2032
		Replacement 5 yr of Xerox 2033
(23) Fire Department		
FV - Fire Hall Renovation	\$600,000	Fund from Reserve
(32) Public Works- Transportation		
(32) Public Works - Infrastructure		
FV - Walking Paths	\$130,000	
FV - Repair & Replace Sidewalk & Curb River Road to High School	\$200,000	
LC - Walking Paths	\$246,000	
100 st North - expansion & pave	\$2,423,000	
La Crete North access east expansion & rebuild	\$1,500,000	2023 price estimate
Rebuild RR 153 Twp 1064 to 1070	\$1,700,000	2023 price estimate
91 Street Pavement (94 ave & N Access)	\$2,588,000	Requested to move to Future Capital from 5 yr plan
TWP 1055 W of 697 Sawmill Pavement	\$850,000	Requested to move to Future Capital from 5 yr plan
Soft Spot Repair RGE RD 13-4 S of TWP RD 108-2 (1.5 miles)	\$608,000	
(41) Water Treatment & Distribution Department		
Water Meter Replacement (Supply & Install)	\$1,200,000	Placed on list as there were issues with the programming. Currently there is no issue identified
LC - Waterline Bluehills	\$33,500,000	Continue investigating funding options (Estimate from 2020)
FV - Rural Water Supply North of the Peace River (2018)	\$48,000,000	Continue investigating funding options (Estimate from 2018)
(42) Sewer Disposal		
FV - Waste Water Treatment Upgrade	\$10,000,000	Future anticipated requiement- No year identified
(43) Solid Waste Disposal		
(61) Planning		
(63) Agriculture		
(72) - Parks & Playgrounds		
Lake Tourangeau PLS180022		No budget identified or approved - Anticipate 2024
Hutch Lake Cabins PLS190005		No budget identified or approved - Anticipate 2025
La Crete Ferry Campground PLS		No budget identified or approved
Atlas Landing Area PLS		No budget identified or approved
Fort Vermilion Bridge Campground PLS		No budget identified or approved
Machesis Lake Campground PLS		No budget identified or approved
Wadlin Lake Campground PLS		No budget identified or approved
TOTAL FUTURE PLANS PROJECTION	\$103,730,000	

F
G
S