




MACKENZIE COUNTY


BUDGET COUNCIL MEETING

DECEMBER 6-7, 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, December 6-7, 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) | Labour (<i>FOIP Sections 23, 24 and 27</i>) | |
| | | 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) | None | |
| GENERAL REPORTS: | 8. | a) | None | |
| | | b) | | |
| AGRICULTURE
SERVICES: | 9. | a) | None | |
| | | b) | | |

COMMUNITY SERVICES:	10.	a)	Bylaw 1315-23 - Remunerating Volunteer Fire Fighters	1
		b)	Amend Policy ADM052 Electronic Access and Acceptable Use Policy	15
FINANCE:	11.	a)	2024 Non-Profit Organization Grant Applications	29
		b)	2024 Draft Operating Budget	37
		c)	Organizational Chart Review (HANDOUT)	75
		d)	Fuel Supply & Services	79
		e)	2024 Capital Projects	81
		f)	2024 Interim Operating Budget	85
		g)		
		h)		
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 COMMITTEE REPORTS:	17.	a)	N/A	
		b)		
INFORMATION /	18.	a)	None	

CORRESPONDENCE:

NOTICE OF MOTION: 19. a)

NEXT MEETING DATES: 20. a) Regular Council Meeting
December 12, 2023
10:00 a.m.
Fort Vermilion Council Chambers

b) Regular Council Meeting
January 9, 2024
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 21. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6-7, 2023
Presented By:	Don Roberts, Director of Community Services
Title:	Bylaw 1315-23 - Remunerating Volunteer Fire Fighters

BACKGROUND / PROPOSAL:

During the budget workshop the bylaw was presented to Council for review of Fire Fighters cell phone rate, the implementation of a monthly Deputy Fire Chief remuneration and a clarification on structural protection rates with regards to a State of Local Emergency.

There was also a request to clarify what would be considered as a “Course” to qualify for the extra \$1.00/hour increase up to a maximum of 3 courses.

History

The bylaw for Remunerating for Volunteer Fire Fighters was developed in 2001. Since this time the following amendments were made to the rates.

<u>Description</u>	<u>Year</u>	<u>Old Rate</u>	<u>Current Rate</u>
Fire Chief Fire Call-out /Investigation	2015	\$20.00	\$25.00
All Members Instructor	2016 Addition	Nil	\$23.00
All Members SOLE Rate	2019 Addition	Nil	\$41.00
All Members Deployment outside of the Municipality	2019 Addition	Nil	\$41.00

Author: D. Roberts **Reviewed by:** _____ **CAO:** D. Derksen

Administration is recommending the following amendments/additions to Schedule "A"

<u>Description/Justification</u>	<u>Current Rate</u>	<u>Proposed Rate</u>
<p><u>Fire Call-Out rate increase</u></p> <p>Currently members receive \$30/month for their cell phones. (Policy ADM052). Administration is recommending an increase of \$3.00/hr to each member for Fire Call-Outs in place of the monthly set amount.</p> <p><i>Fire Chiefs/Deputy's would not receive this increase if they have a County cell phone as per Policy</i></p>	<p>Fire Chief/Deputy \$25.00</p> <p>Officers \$16.00</p> <p>Fire Fighters \$10.00</p>	<p>Fire Chief/Deputy \$28.00</p> <p>Officers \$21.00</p> <p>Fire Fighters \$13.00</p>
<p><u>Monthly Deputy Fire Chief Monthly Flat rate increase.</u></p> <p>This would be an addition to the bylaw at the request of the Fire Chief. It was identified that although the ultimate responsibility of running the Fire Departments fall on the Fire Chiefs, the Deputies are used in many ways with the same degree of responsibility and no compensation.</p>	\$0	\$150
<p><u>State of Local Emergency Call-Out Rate</u></p> <p>Council recognized the need to set this rate in order to encourage members to provide this service in a State of Local Emergency (SOLE) to protect homes and structures in the event of a Wildfire. These callouts could extend to weeks away from the members regular employment and require employers to grant time off.</p> <p>This year Mackenzie County received 5 requests from Forestry to deploy Structural Protection Trailers and crews to set them up and man them. No State of Local Emergency was declared.</p>	\$41.00/hr	A new definition of "Sprinkler Protection" is used to cover other call-out than SOLE.

Also with the following change to the Bylaw:

A "Course" as indicated in Schedule "A" is defined as any course specifically for the purpose of Fire Fighting or operating Fire Fighting Apparatus. This would not include such courses as First Aid.

Author: D. Roberts Reviewed by: _____ CAO: D. Derksen

OPTIONS & BENEFITS:

Option 1

To approve Bylaw 1315-23 - Remunerating Volunteer Fire Fighters as presented/amended.

Option 2

Receive for information

COSTS & SOURCE OF FUNDING:

Operating Budget

Fire Call-Out rate increase

There would be no increase in the budget. The rate increase was calculated utilizing Administrative time to track the members, produce cell phone cheques and mail them out in lieu of the \$30.00/month.

Monthly Deputy Fire Chief Monthly Flat rate increase.

Budget increase per department of \$150/month - \$1,800/annually

State of Local Emergency Call-Out rate

\$41.00 to all Structural Protection call out.

Mackenzie County’s Mutual Aid agreement indicates a Reimbursement Rates for Fire Fighters at \$50/hour.

All Wildfires within Mackenzie County are the responsibility of Forestry and as such it would be Forestry to cover all costs associated with **Sprinkler Protection** in the case of a Wildfire. There would be a decrease in revenue received by Mackenzie County.

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Bylaw 1144-19 - Remunerating Volunteer Fire Fighter
Policy ADM052 Electronic Access and Acceptable Use Policy

Author: D. Roberts Reviewed by: _____ CAO: D. Derksen

RECOMMENDED ACTION:

Motion 1

- Simple Majority Requires 2/3 Requires Unanimous

That first reading be given to Bylaw 1315-23 - Remunerating Volunteer Fire Fighters as presented/amended.

Motion 2

- Simple Majority Requires 2/3 Requires Unanimous

That second reading be given to Bylaw 1315-23 - Remunerating Volunteer Fire Fighters as presented/amended.

Motion 3

- Simple Majority Requires 2/3 Requires Unanimous

That consideration be given to go to third and final reading of Bylaw 1315-23 - Remunerating Volunteer Fire Fighters as presented/amended

Motion 4

- Simple Majority Requires 2/3 Requires Unanimous

That third and final reading be given to Bylaw 1315-23 - Remunerating Volunteer Fire Fighters as presented/amended.

Author: D. Roberts **Reviewed by:** _____ **CAO:** D. Derksen

BYLAW 1144-19 1315-23

**A BYLAW OF
MACKENZIE COUNTY IN THE PROVINCE OF ALBERTA**

**FOR THE PURPOSE OF
REMUNERATING VOLUNTEER FIRE FIGHTERS
WITHIN MACKENZIE COUNTY**

WHEREAS pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, Section 7, and amendments thereto, the municipality may pass bylaws respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS, the Council of Mackenzie County is committed to supporting volunteer efforts to protect life and property of its residents; and

WHEREAS, the Council of Mackenzie County, wishes to establish remuneration for volunteer firefighters within the Municipality;

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

TITLE

1. This Bylaw may be cited as the "Remunerating Volunteer Fire Fighters Bylaw".

DEFINITIONS

2. In this Bylaw:

- a. "Course" is defined as any course specifically for the purpose of Fire Fighting or operating Fire Apparatus. This would not include such courses as First Aid.
- b. "Sprinkler Protection" means the deployment of fire fighters for the purpose of setting-up and maintaining Sprinkler Protection Units as requested by Wildfire Management Branch (Minister of Agriculture and Forestry), a different Municipality or different Province/Territory.

REMUNERATING VOLUNTEER FIRE FIGHTERS

3. ~~To establish~~ Council hereby establishes remuneration for volunteers of fire departments for attending fires, fire practices (includes meetings) and training.
4. To establish remuneration rates for volunteers of fire departments when deployed

outside the municipality for extended duration responses, and within the municipality when completing work under a State of Local Emergency.

5. Remuneration rates in accordance with Schedule 'A'.
6. A vehicle or vehicle allowance will be provided to the Fire Chiefs. If the Hamlet/Rural Fire hall does not have a Fire Chief then the Deputy Fire Chief will receive a vehicle or vehicle allowance.
7. ~~Volunteer fire fighters~~ Fire Chiefs and Deputy Fire Chiefs are allowed to participate in the County monthly cell phone program; however, they must adhere to the County's Electronic Access and Acceptable Use Policy.
8. Each year Mackenzie County will authorize volunteer fire fighters \$50 toward the purchase of wearing apparel that promotes the fire department. The volunteer must attend a minimum of 6 training events in the last 6 months to be eligible.
9. Volunteer members are responsible to supply their hourly information to their Fire Chief or designate as soon as practical after the attendance.
10. Upon receipt of documentation, Honorariums will be paid every 3 months to the Fire Chiefs and fire fighters unless otherwise specified in this Bylaw. Fire fighter attendance records must be received by Mackenzie County administration quarterly (Jan-Mar, Apr-June, July-Sept, Oct-Dec).
11. In the case of an emergency event, including a State of Local Emergency, payments shall be made on a monthly basis.
12. No payment will be provided to any volunteer if they fail to provide the current year information after January 31st of the following year unless a Council resolution authorizes such payment.
13. Municipal employees shall not be paid remuneration when responding to a call during regular scheduled work hours.
14. If the Fire Chief is a municipal employee and engaging in normal Fire Chief duties during regularly scheduled municipal work hours the monthly flat-rate shall be reduced by 50%.
15. The remuneration rates shall be reviewed by Mackenzie County annually or by request. Such a review may result in an amendment to Schedule 'A'.
16. Bylaw ~~1053-16~~ 1144-19 hereby repealed.
17. This Bylaw shall come into effect upon receiving third and final reading.

READ a first time this 6th day of December, 2023.

READ a second time this 6th day of December, 2023.

READ a third time and finally passed this 6th day of December, 2023.

Joshua Knelsen
Reeve

Darrell Derksen
Chief Administrative Officer

Schedule 'A'

Volunteer Fire Fighter Remuneration Rates

Fire Chief	Monthly flat-rate	\$250.00
	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out / Investigation / Inspection	\$ 25.00/hr \$28.00/hr \$25.00 if provided a County phone
	Instructor	\$ 23.00/hr
Deputy Chief	Monthly flat-rate	\$150.00
	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out / Investigation / Inspection	\$ 18.00/hr \$21.00 \$ 18.00 if provided a County phone
	Instructor	\$ 23.00/hr
Captains and Lieutenants	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out	\$ 16.00/hr \$19.00
	Instructor	\$ 23.00/hr
Fire Fighters	Practice	\$ 7.50/hr
	Training	\$ 10.00/hr
	Fire call-out	\$ 10.00/hr \$13.00/hr with increases of \$1 per course to a maximum of \$14.00/hr \$17.00/hr
	Instructor	\$ 23.00/hr
State of Local Emergency (SOLE) Rate	Fire call-out	\$ 41.00/hr
All Members	Sprinkler Protection	\$ 41.00/hr
Deployment Outside of the Municipality	Fire call-out	\$ 41.00/hr

SCHEDULE G

2023 Municipality Estimated Reimbursement Rates

Municipality:

<i>Resource</i>	<i>Rate</i>
Manpower:*	
Firefighter	\$50.00/hr
Specialized Equipment:	
Rescue Unit	\$400.00/hr
Municipal Fire Truck (Tender)	\$400.00/hr
Fire Pumper Fire Engine	\$400.00/hr
Command Vehicle	\$200.00/hr
Squad Truck	\$400.00/hr
Brush Truck	\$200.00/hr
Ladder Truck	\$400.00/hr
Sprinkler Trailer Type 2	\$400.00/day
Sprinkler Trailer Type 3	\$750.00/day
Consumables (ie Foam)	Cost + 10%

***Manpower costs do not include accommodations or meals.**

SCHEDULE H

Division Estimated Reimbursement Rates

Forestry, Parks and Tourism:

<i>Resource</i>	<i>Rate</i>
Airtanker Aircraft:*	
CV580	\$3400.00 per hour plus fuel and retardant
CL215T	\$4500.00 per hour plus fuel and retardant
Air Tractors (wheeled)	\$1400.00 per hour plus fuel and retardant
Air Tractors (amphibious)	\$2900.00 per hour plus fuel and retardant
L188	\$5900.00 per hour plus fuel and retardant
Birddog Aircraft	
Turbo Commander 690	\$2600.00 per hour plus fuel
Cessna Caravan C208	\$2500.00 per hour plus fuel
Helicopters:	
Casual	Government hourly flying rate plus fuel
Contract Intermediate	\$3,000 to \$3,500 per flying hour plus fuel
Contract Medium	\$3,000.00 per flying hour plus fuel
Contract Heavy	\$4,000 per flying hour plus fuel
Manpower:**	
HAC Crew (4 or 8 man)	Cost Estimate \$21.61-\$29.06 per hour/person
UNIT Crew (20 man)	Cost Estimate \$21.61-\$29.06 per hour/person
Firetack Emergency (8 man)	Cost Estimate \$17.86-\$22.75 per hour/person

Firetack Base and Secondary (8 man)	Cost Estimate \$29.77/hour/person first 8 hours– \$44.66/hour/person after 8 hours. Truck Rate \$211.76/day/vehicle
Firetack Zero Day (8 man)	Cost Estimate \$24.41/hour/person first 8 hours - \$36.62/hour/person after 8 hours. Truck Rate \$211.76/day/vehicle
Air Attack Officer (contract)	\$1000.00/day/person
Specialized Equipment:	
Helitorch	Government Rate
Compressed Air Foam Unit	Contract Rate

*** Airtanker Group Configuration is comprised of a minimum of 1 Bird Dog, 1 Airtanker and an Air Attack Officer.**

****Manpower will be billed at actual cost. Estimated rates above do not include overtime rates, accommodations or meals.**

TABLE 7 PERSONNEL RATES

Personnel	Rate
Firefighters	<ul style="list-style-type: none"> • Crew Members \$50 per hour worked • Crew Boss \$55 per hour worked • Task Force Leader or Strike Team Leader, \$65 per hour worked (includes wages, overtime, and benefits)
Management Staff	As per actual rates (including salary and benefits)
Structure Protection Specialist (zero-day contract)	<ul style="list-style-type: none"> • Operational \$1405.94 per day worked • Administrative \$702.97 per day worked • Standby \$351.49 per day worked

5.2 Standby for an Incident

A fire department placed on standby for an incident is eligible for reimbursement of the hourly rates specified in Tables 8 through 11. For each standby day, a fire department can claim two hours for the specific resources that were asked to be placed on standby. SPUs on standby will only be able to claim the closed rate. A fire department on standby will do so from their home base and is not considered to be checked into the incident.

5.3 Staged at an Incident

A fire department that has checked in into an incident and has been assigned to Staging (or has been staged as an "available" resource outside of the staging area) will be able to claim the rates as detailed in Tables 8 through 11.

5.4 Deployed to an Incident from Home Base

Departments returning to their home jurisdiction are eligible to be reimbursed for actual hours worked and travelled each day.

5.5 Operational at an Incident

When a fire department has become operational at an incident, they will be able to claim the rate per hour of their apparatus for the duration of the operational period as defined by the incident.

If meals and lodging are not provided at the incident, crews are responsible for the upfront costs and will be compensated as per GoA Travel and Meal Reimbursement and Allowance Rates listed in Table 6. No meal or lodging claims are allowable if there is a provision for meals and lodging on-site.

TABLE 8 ENGINE RATES

Engine Type - Rate per Hour						
E1	E2	E3	E4	E5	E6	E7
\$400	\$350	\$400	\$200	\$200	\$200	\$75

TABLE 9 AERIAL APPARATUS RATES

Aerial Type - Rate per Hour	
A1	A2
\$630	\$725

TABLE 10 TENDER RATES

Tender Type - Rate per Hour				
S1	S2	S3	T1	T2
\$250	\$250	\$250	\$250	\$250

TABLE 11 SPU RATES

	SPU Type - Day Rate		
	1	2	3
Open - Equipment Deployed	\$4,800	\$3,200	\$1,600
Closed - No Equipment Deployed	\$2,400	\$1,600	\$800

TABLE 12 MISCELLANEOUS EQUIPMENT RATES

Kind	Hourly Rate ⁵	Day Rate
All-Terrain Vehicle (ATV)		\$100.00
Utility Task Vehicle (UTV)		\$125.00
Truck/SUV ½ - ¾ ton	\$25.00	
Truck/ SUV, ½ - ¾ ton, 4X4	\$28.75	
Truck, 1 ton or greater	\$33.00	
Truck, 1 ton, 4X4 or greater	\$37.95	
Passenger Van - Capacity 12 people	\$44.00	
Passenger Van - Capacity 15 people	\$47.00	



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6th, 2023
Presented By:	Don Roberts, Director of Community Services
Title:	Amend Policy ADM052 Electronic Access and Acceptable Use Policy

BACKGROUND / PROPOSAL:

If Council's decision is to Amend/Repeal Bylaw 1144-19 - Remunerating Volunteer Fire Fighter with the addition of \$3.00/hour in lieu of the \$30.00 per month cell phone payment for Fire Fighters, Policy ADM052 Electronic Access and Acceptable Use Policy will require amendment.

OPTIONS & BENEFITS:

Option 1

Amend the policy as presented.

Policy ADM052 – Schedule “B” Para 4

The following personnel may be provided a monthly reimbursement for utilizing their personal cell phones in order to conduct municipal business:

- ~~Fire Fighters~~ ~~\$30.00~~
- Equipment Operators \$30.00
- General Maintenance Laborers \$30.00
- Weed Inspectors \$30.00
- Seasonal Staff \$30.00

Option 2

Receive for information

Author: D. Roberts **Reviewed by:** _____ **CAO:** D. Derksen

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Bylaw 1315-23 - Remunerating Volunteer Fire Fighter

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

.
That Policy ADM052 Electronic Access and Acceptable Use Policy be amended as presented.

Author: D. Roberts Reviewed by: _____ CAO: D. Derksen

Mackenzie County

Title	Electronic Access and Acceptable Use Policy	Policy No:	ADM052
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Legislation Reference	Municipal Government Act Sections 3 (a) (b) and 5 (b)
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Purpose

A secure, sustainable and stable technological work environment requires information technology standards that are both enabling and responsible. The purpose of this policy is to identify access to technology for municipal purposes and to identify appropriate use of corporate technology.

Guidelines/Procedures:

This policy applies to all Employees and Elected Officials of Mackenzie County.

This policy pertains to various electronic devices provided by the Municipality for the purposes of conducting municipal business, which include, but are not limited to:

- Computers
- Laptops
- iPads and Other Tablet Devices
- iPhones, Smart Phones, and other cellular devices

Definitions:

“Electronic Devices” – includes, but is not limited to, computers, laptops, tablets, smart phones etc.

“Employee” – means all persons employed by Mackenzie County or an Elected Official elected to Mackenzie County Council.

“BYOD” – means Bring Your Own Device, in reference to personal devices used to connect to Mackenzie County communications services

“Municipality” – means Mackenzie County.

“IT Services” – Mackenzie County employees who are authorized to perform hardware and software maintenance on Mackenzie County computer systems.

1. Access to Communications

- 1.1 All electronic devices are Mackenzie County property. All applications and software purchased by the Municipality for use on electronic devices are considered Mackenzie County property. Upon termination of employment with Mackenzie County, all electronic devices and purchased software are to be returned to IT Services immediately, unless otherwise specified in this Policy.
- 1.2 The Municipality reserves the right, at its discretion, to review any employee's electronic files and messages to the extent necessary to ensure electronic media and services are being used in compliance with the law, this policy and other County policies.
- 1.3 Employees should not assume electronic communications are completely private. Accordingly, if they have sensitive information to transmit, they should use other means.

2. Electronic Mail (Email)

- 2.1 Each authorized user must conduct himself or herself in a responsible and professional manner while using email.
- 2.2 Email messages, and any content or attachments contained in said email, which is marked as "confidential" must not be distributed or released unless you have the authority from the sender to do so.
- 2.3 County email is not to be used to forward spam, petitions, or pleas for help.
- 2.4 County email is not to be used to sign up sites or services for personal use. This includes but is not limited to: banking (including eTransfers), personal business or farm use, social media (ie: Facebook, Twitter, LinkedIn, Pinterest, Instagram, etc), shopping (ie: Amazon, eBay, Costco, etc), streaming services (ie: Netflix, Spotify, Sirius XM, etc), or any other sites or services of personal interest. You must use your personal email to create logins for any sites that are not deemed necessary for County business.
- 2.5 County documents shall not be emailed to your personal email account unless approved by your supervisor.
- 2.6 Routine clean-up/archiving of emails is strongly encouraged to free up server space.

3. Lost, Damaged or Stolen

- 3.1 In the event that electronic equipment is lost, damaged, or stolen, IT Services must be contacted immediately.

4. Passwords

- 4.1 All user-level passwords shall be changed every 90 days, unless it meets the complexity requirements indicated below.
- 4.2 Passwords shall not be inserted into email messages or other forms of electronic communication (ie. chat, instant messaging).
- 4.3 If an account or password is suspected to have been compromised, report the incident to IT Services and change all passwords that may be affected.
- 4.4 Passwords must comply with the following complexity requirements:
 - a. Not contain the user's account name or parts of the user's full name that exceed two consecutive characters
 - b. Be at least **ten** characters in length
 - c. Contain characters from **three** of the following **four** categories:
 - i. English uppercase characters (A through Z)
 - ii. English lowercase characters (a through z)
 - iii. Base 10 digits (0 through 9)
 - iv. Non-alphabetic characters (for example: !, \$, #, %)
- 4.5 Passwords must be unique for each website and/or service; passwords must not be re-used.
- 4.6 A password app will be made available for staff and council members to keep track of passwords and for password collaboration in departments.
- 4.7 It is also strongly encouraged to set your electronic device to lock after 10 minutes of inactivity.

5. Personal Use

- 5.1 The electronic media and services provided by the Municipality are primarily for business use to assist employees and elected officials in the performance of their job duties. Limited, occasional, or incidental use of electronic media (sending or receiving) for personal, non-business purposes is understandable and all such use should be done in a manner that does not negatively affect the system's use for business purposes. Personal use of email must comply with section 2.4.
- 5.2 Personal use outside of a limited or occasional use should be with the expressed approval of an employee's supervisor. However, employees are expected to demonstrate a sense of responsibility and not abuse this privilege. Email humor and jokes should be minimized to adequately comply with the provisions of the policy. Communications and information

research of a personal nature, not related to business activities, should be conducted outside normal working hours.

6. Portable Electronic Devices (tablets, phones, Laptops)

- 6.1 It is the responsibility of the user to ensure that municipal equipment remains in a good state of repair and that the following guidelines are followed:
- Usage of protective covers/cases. These will be provided to the user on initial distribution and should be used to prevent damage.
 - The iPad and iPhone screens are made of glass and therefore are subject to cracking and breaking if misused. Never drop nor place heavy objects on top of the iPad or iPhone.
 - Only use a soft cloth or approved laptop screen cleaning solution to clean the screen.
 - Do not subject the iPad/iPhone to extreme heat or cold.
 - Users may not photograph any other person, without that persons' consent.
 - For security purposes, users must set a passcode on their assigned iPad/iPhone.
- 6.2 Some devices have cellular capability, however, users must access free wireless internet wherever possible to reduce the cost to the Municipality. A "data roaming block" will be placed on all iPads/iPhones which blocks data usage while a user is out of the country.
- 6.3 iPad users will be allowed a maximum data plan of \$50 per month, any overages will be the responsibility of the Employee and deducted through the municipalities payroll system.
- 6.4 Designated personnel may be issued a cell phone or qualify to receive a monthly reimbursement for the purpose of conducting municipal business, see Schedule B attached. County Management shall be responsible for the authorizing and monitoring of Employee cell phone usage to ensure appropriate use and costs incurred are financially responsible.
- 6.5 The Municipality may approve the installation of various Apps in order for users to conduct municipal business. The cost of these approved applications may be submitted for reimbursement upon approval by their supervisor. (for example: Pages, Numbers, DocuMob, etc.)
- 6.6 Personal laptops, vendor laptops, and contractor devices or laptops not owned by the Municipality will not be allowed on Mackenzie County's network unless pre-approved by IT Services before each connection to the network.

- 6.7 Virtual Private Networking (VPN) access may be available to users that require network access outside the office.
- 6.8 When connected to the Municipality's network from inside/outside the office, it is the responsibility of the authorized user to adhere to this policy in its entirety and to ensure that family members, colleges, and general public do not gain access to the Municipality's network.
- 6.9 Mobile devices are kept on our persons, removed from company locations on a daily basis, and are in danger of being lost or stolen. Whenever sensitive business data is stored on the device, the mobile device must be password protected.
- 6.10 Never leave a portable electronic device in an unlocked vehicle, even if the vehicle is in your driveway or garage, and never leave it in plain sight. If you must leave your device in a vehicle, the best place is a locked trunk. If you don't have a trunk, cover it up and lock the doors.

7. Prohibited Communications

- 7.1 Electronic media cannot knowingly be used for transmitting, retrieving, or storing any communication that is:
- Discriminatory or harassing;
 - Derogatory to any individual or group;
 - Obscene, sexually explicit or pornographic;
 - Defamatory or threatening;
 - In contravention to a signed "confidentiality agreement";
 - In violation of any license governing the use of software;
 - Engaged in for any purpose that is illegal or contrary to Mackenzie County policy or business interests, or
 - Used in such a way to damage the name or reputation of Mackenzie County, its employees, or elected officials.

8. Replacement

- 8.1 A replacement device shall be made available to the Employee in the event that the device becomes lost, damaged, or stolen.
- 8.2 In the event that the device is found to have been damaged as a result of neglect by the Employee, the Employee may be liable for the cost of replacement.

9. Security/Appropriate Use

- 9.1 Employees must respect the confidentiality of other individuals' electronic communications. Except in cases in which explicit authorization has been

- granted by County Management, employees are prohibited from engaging in, or attempting to engage in:
- Monitoring or intercepting the files or electronic communications of other employees or third parties;
 - “Hacking” or obtaining access to systems or accounts they are not authorized to use;
 - Using other people’s log-ins or passwords; and
 - Breaching, testing, or monitoring computer or network security measures.
- 9.2 No email or other electronic communications can be sent that attempts to hide the identity of the sender or represent the sender as someone else.
- 9.3 Electronic media and services should not be used in a manner that is likely to cause network congestion or significantly hamper the ability of other people to access and use the system.
- 9.4 Authorized users must respect the copyrights, software licensing rules, property rights, privacy rights and all federal, provincial and international laws.
- 9.5 All files and documents, whether in draft or final form, must be stored on the Municipality’s network servers. Avoid storing files on the local drive of a computer system. If the user is working away from the office then files created or modified should be moved to the server as soon as possible. County servers are backed up nightly, allowing for recovery of data; whereas workstations/laptops are not backed up.
- 9.6 Personal files are not to be stored on the server. These can include, but are not limited to: personal photos or videos, music files, personal documents (such as your resume, or bank statements), or any other personal files not required for County business.
- 9.7 A Private folder is made available for each employee for storing work related private documents pertaining only to an individual employee. Examples may include your timesheets, time off requests, fuel sheets, or credit card reconciliation, etc. The private folder is not to be used for department related files or documents. If such documents need to be secured as private then a special area can be created by IT Services. For example, the Payroll department.
- 9.8 Municipal technology resources are to be used in a manner consistent with the Freedom of Information and Protection of Privacy Act and related County policies.

10. Software and Device/Cloud Storage

- 10.1 To prevent computer viruses from being transmitted through the County's system, unauthorized downloading of any unauthorized software is strictly prohibited.
- 10.2 Only software registered through or approved by IT Services may be downloaded. Employees should contact IT Services if they have any questions.
- 10.3 External storage devices shall not be used without consent by IT Services as they could contain viruses or malicious software. These include external hard drives, SD Cards, USB thumb drives, personal cameras, etc.
- 10.4 No personal network hardware should ever be connected to the County network, such as Wireless Access Point, Hotspot, router, switches, etc.

11. Technical Support

- 11.1 IT Services is authorized to:
- Determine the need for and permit an authorized user to access and use the internet and/or email through the Municipality's computer systems provided such access is restricted to municipal business purposes only;
 - Arrange for training for authorized users;
 - Assist in establishing rules, regulations, procedures and/or guidelines governing such access and use and the enforcement thereof;
 - Deny, amend or revoke access by any authorized user and regarding any computer or group of computers in consultation with the Manager/Director or CAO;
 - Make all users aware of the Electronic Access and Acceptable Use Policy.
- 11.2 IT Services shall satisfy that reasonable safeguards (hardware and/or software, encryption, passwords, etc.) are in place to adequately protect the Municipality's computers, computer systems, computer networks and all data and other information stored on or communicated through the computers, systems and networks from unauthorized access, theft, corruption, misdirection or any other reasonably foreseeable harm that may result from connection to the World Wide Web, the Internet or an external network.

12. Technology for Elected Officials

- 12.1 Elected Officials will receive an iPad with their assignment to municipal office.

- Computer or Laptop
- iPad

- 12.2 All technology equipment provided to an Elected Official must be returned or purchased at the end of their term of office or have the option to purchase their technology equipment at current fair market value. The decision to purchase equipment must be made as soon as practicable following a municipal election or upon resignation and prior to final payment being issued to the outgoing Elected Official.
- 12.3 Upon completion of a term in office all email data stored on Mackenzie County servers will be destroyed and the assigned iPad will be wiped unless it is purchased by the Elected Official.
- 12.4 Elected Officials have the option to purchase extended warranty for their iPad, at their expense.
- 12.5 Elected Officials are required to attend training sessions as necessary to become familiar with County technology equipment and acceptable use policies.
- 12.6 The minimum requirement for a BYOD device is the capability of:
- a) Email access via connection to Microsoft Exchange
 - b) Form filling capability with PDF forms (for expenses)
 - c) Camera and audio for Zoom or other meetings (such as AUMA)
 - d) A modern browser for DocuShare access, etc.

13. Violations

- 13.1 It is a condition of using any of the Municipality's computers, computer systems or computer networks that any information created on, transferred to, transferred through, stored on or processed by any of the Municipality's computers, computer systems or computer networks is the property of the municipality and can be retrieved, examined, printed, copied, deleted, manipulated or otherwise dealt with by the Municipality without notice to anyone. The Municipality may, at its discretion, monitor, by a variety of means, the use being made of any of its computers, computer systems or networks to manage the systems, ensure their security and ensure compliance with this Policy.
- 13.2 The Municipality does not control material on the Internet and the Municipality is therefore unable to control the content of data or material that a user may discover or encounter through the use of the Internet. Authorized users are specifically prohibited from commencing, participating in or continuing any unacceptable use of any Municipal computer, computer system or computer network. Furthermore,

authorized users are responsible for ascertaining the accuracy or quality of information obtained through the Internet. Authorized users are encouraged to consider the source of any information they obtain and consider how valid that information may be prior to using or acting on it.

13.3 Any Employee who abuses the privilege of his/her access to electronic media and services in violation of this policy will be subject to corrective action, including possible termination of employment, legal action, and criminal liability.

14. Agreement

14.1 All Employees will be required to sign a copy of the “Electronic Access Use Agreement” (Schedule “A” attached) to acknowledge their understanding of the policy, its content and the consequence of uses that contravene this policy.

	Date	Resolution Number
Approved	2013-05-07	13-05-328
Amended	2014-06-11	14-06-409
Amended	2021-12-07	21-12-821
Amended		

Schedule "A"

Electronic Access Use Agreement

I certify that I have read, understand, and agree to the terms set forth in the Mackenzie County Electronic Access and Acceptable Use Policy in its entirety.

I further certify that I have received a copy of this Policy.

I acknowledge that the IT Administrator may remotely wipe my mobile device, if applicable, including all data (email, music, pictures, apps) if suspicious activity has occurred or the device has become compromised.

I acknowledge that using the Municipality's systems is a privilege that may be revoked in the sole discretion of the Municipality for any reason, and that it automatically terminates when I leave the employment of the Municipality.

I hereby authorize the Municipality to deduct the amount in excess of the maximum data plan allowed, as stated in Section 6.3, through the Municipality's payroll system.

Signature

Date

Name (Please Print)

Schedule "B"

**Persons Authorized to Receive Municipal Cell Phone
or Monthly Reimbursement**

1. The following personnel may be provided a municipal issued cell phone to conduct municipal business.
 - Chief Administrative Officer
 - Directors
 - Managers
 - Supervisors
 - Senior Utility ~~ies~~ Officers
 - Lead Hands / ~~Foreman~~
 - Fire Chiefs / Deputy Fire Chiefs
2. All other personnel requiring a municipal cell phone must obtain written authorization from their direct Supervisor and the Chief Administrative Officer.
3. Any Employee listed in Section 1 above may elect to use their personal cell phone and be given an appropriate monthly reimbursement as approved by the Chief Administrative Officer.
4. The following personnel may be provided a monthly reimbursement for utilizing their personal cell phones in order to conduct municipal business:
 - ~~• Fire Fighters \$30.00~~
 - Equipment Operators \$30.00
 - General Maintenance Laborers \$30.00
 - Weed Inspectors \$30.00
 - Seasonal Staff \$30.00
5. All other personnel, not identified in Section 4 above, who are required to use their personal cell phone for municipal business must obtain written authorization from their direct Supervisor and the Chief Administrative Officer.
6. All Employees must complete the Employee Cell Phone Authorization Form (Schedule C attached) prior to receiving a municipal issued cell phone or monthly reimbursement.
7. Reimbursement for cell phones for Elected Officials is covered in the Honorariums and Related Expense Reimbursement for Councillor and Approved Committee Members Bylaw.

Schedule "C"

Employee Cell Phone Authorization Form

EMPLOYEE INFORMATION

Name: _____
Address: _____
Position/Title: _____
Department: _____

CELL PHONE OPTIONS

Option 1

County Issued Cell Phone

Check all that apply:

- iPhone
- Smart Phone
- Mobile Phone
- Phone Case
- Car Charger
- Other _____

Option 2

Personal Cell Phone

Please complete the following:

Cell Phone # _____

Monthly Reimbursement \$ _____

Employees must attach a copy of the first page of their personal bill as evidence of continued eligibility for cell phone allowance payments.

Signing authorizes the release of your number for internal use only.

APPROVAL

Employee Signature: _____

Date: _____

Supervisor Name: _____

Supervisor Signature: _____

Date Approved: _____

FOR OFFICE USE ONLY

County Issued Cell Phone Number _____

Financial Code/GL Account _____



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6-7, 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.

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

Council reviewed all non-profit applications received, and made the following motions:

MOTION 23-11-913
Requires 2/3

MOVED by Councillor Smith

That the 2024 Non-Profit Organization grant applications be recommended as discussed, and be brought to the December 6-7, 2023 Budget Council meeting for further review.

CARRIED

Administration incorporated the recommended applications into the Draft Operating Budget proposed as Tracking Sheet of Changes #3 attached.

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

Upon approval, administration will communicate with all applicants.

POLICY REFERENCES:

Policy FIN013 Community Organization Funding
Policy ADM005 Cemetary Maintenance Grant

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 Non-Profit Organization grant applications be approved as included in the 2024 Draft Operating Budget and included as Tracking Sheet Change #3.

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

MACKENZIE COUNTY

Summary of 2024 Grants to Other Organizations (NPOs)

Organization	2024 Recommendation	2024 Requests	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Mackenzie County Library Board	\$259,442	\$259,442	\$262,082	\$282,059	\$262,059	\$257,939
FCSS	\$390,154	\$385,954	\$373,353	\$373,353	\$373,353	\$373,353
Recreation Boards	\$1,571,067	\$1,749,874	\$1,232,853	\$1,272,437	\$1,087,443	\$1,279,324
NPO Grants	\$451,750	\$1,530,395	\$508,350	\$471,387	\$430,750	\$435,250
Agriculture	\$145,000	\$145,000	\$145,000	\$148,500	\$148,500	\$152,500
Cemeteries	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$5,400
	\$2,821,013	\$4,074,265	\$2,525,238	\$2,551,336	\$2,305,705	\$2,503,766

Specification of APPROVED requests by location:

Location	Mackenzie County Library Board	FCSS	NPO Grants	Recreation Boards	Agriculture	Cemeteries	Total
3 Recreation Boards - Capital & Contingent				\$221,957			\$221,957
Fort Vermilion		\$155,916	\$58,250	\$367,951		\$0	\$582,117
La Crete		\$224,895	\$287,500	\$810,481		\$1,800	\$1,324,676
Zama		\$9,343	\$8,000	\$170,678			\$188,021
High Level			\$0			\$600	\$600
Rocky Lane			\$25,000			\$1,200	\$26,200
Rainbow Lake			\$0				\$0
Other (Regional)	\$259,442		\$73,000		\$145,000		\$477,442
Total 2024 RECOMMENDED	\$259,442	\$390,154	\$451,750	\$1,571,067	\$145,000	\$3,600	\$2,821,013

MACKENZIE COUNTY

Title	COMMUNITY ORGANIZATION FUNDING	Policy No:	FIN013
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Legislation Reference	Municipal Government Act, Section 248
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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
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Legislation Reference	Municipal Government Act, Section 5 (b)
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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

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6-7, 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
- Not for Profit Grant recommendations Tracking Sheet Change #3

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

- Tourism and New and Amended Reserve Policy Tracking Sheet Change #4
- One Time Projects requiring additional funding CM 23-11-922, and Benefit change Tracking Sheet Change #5
- Reallocate Water & Sewer support services and funding, 2024 confirmed Benefit rate amendments Tracking Sheet of Change #6

Not Included in this draft budget:

- 2023 Carry Forward One Time Projects*
- Any service level changes not approved by Council motion
- Organization Chart amendment requests post 2023-10-11

*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.

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 will provide updates through Committee updates or 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 Committee or 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: D. Derksen

Capital Budget

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

Administration has been advised that the Orphan Well Association has taken some actions against some properties located within Mackenzie County, which may have a negative impact on collection of taxes. Administration is recommending that the Bad Debt Expense in the 2024 Draft Operating Budget be amended to include the anticipated impact of \$850,000.

Administration was requested to incorporate Planning & Development budgets with Subdivision budget during the 2024 budget development, as it is one department. It was also identified that the Projects and Infrastructure budget was incorporated in the Planning & Development budget, which has now been removed, and a separate Operating budget created. It was identified during the distribution of expenses of the two budgets, Projects & Infrastructure is requiring an additional \$10,000 in Engineering.

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:

Motion #1

- Simple Majority Requires 2/3 Requires Unanimous

That the Draft 2024 Operating Budget be amended to include Tracking Sheet changes item #4 - #6 as presented.

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

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 Operating Budget be amended by \$850,000 to include Tracking Sheet Change #7 for Bad Debt expense anticipated due to The Orphan Well Association Order.

Motion #3

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 Operating Budget be amended by \$10,000 to include Tracking Sheet Changes item #8 for Engineering services – Projects & Infrastructure.

Motion #4

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: D. Derksen

EXECUTIVE SUMMARY

2024 OPERATING DRAFT BUDGET HIGHLIGHTS – December 6, 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 \$36,410,496 which is a decrease of \$934,243 compared to the 2023 budget. As one time projects in the amount of \$1,139,293 from the previous year are not incorporated into this draft budget, the operating budget expenditures have a small increase of \$205,050. 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. Recent Orphan Well Association notices received since the November 22, 2023 Budget Council meeting may have significant taxation implications, and a negative impact on the 2024, and future budgets.

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 \$138,928. Included in the draft operating budget is one approved 2024 one time project, and 3 2023 one time projects that requested additional funds to complete. A second 2024 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 \$795,315. These changes are detailed in Exhibit 1 below.
YTD – October 31, 2023

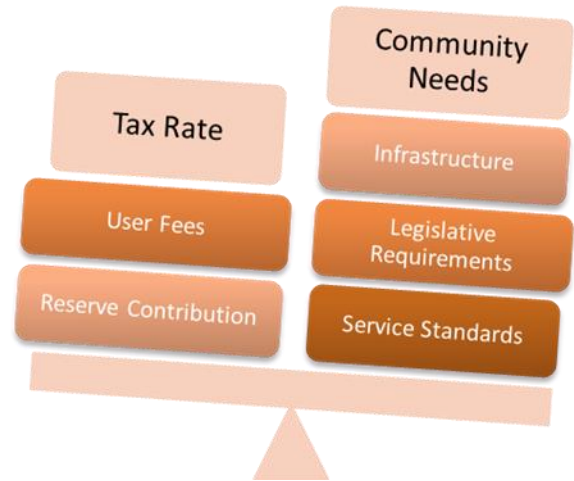
Exhibit 2: Expenditure Changes Included in the Operating Budget details the shifts and reasons driving these changes. These expenditure changes show an overall decrease of \$934,243. The major changes are detailed in the notes explaining Exhibit 2 below.
YTD – October 31, 2023

Exhibit 1: Revenue Changes in the Operating Budget -\$795,315

[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 identified as the County has, and anticipates 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 anticipated 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 \$1,553,184 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	\$70,000	(\$1,451,240)
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	\$36,549,424	(\$795,315)

Exhibit 2: Expenditure Changes in the Operating Budget -\$934,243

[110] [132] [136] Wages and Benefits had an increase of \$152,425. The changes from the 2023 approval reflect the following: Approved level increases to staffing while ensuring service levels, and other adjustments and actual 2024 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 \$19,777 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 \$63,539 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 \$114,477 due in large part to realized increase in operating and utility costs for the second ice rink in La Crete. Grants awarded in 2023 has 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 \$4,396,563 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	\$7,485,495	\$101,836
132-Benefits	\$1,207,646	\$1,203,687	\$1,076,518	\$1,582,330	\$1,630,795	\$48,465
136-WCB contributions	\$76,293	\$99,542	\$34,074	\$84,904	\$87,028	\$2,124
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	\$164,433	\$19,777
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	\$641,892	(\$63,539)
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	\$2,505,221	\$114,477
763/764-Contributed to Reserves	\$7,748,602	\$2,547,060	\$0	\$4,371,489	\$4,396,563	\$25,074
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	\$311,401	(\$1,139,293)
TOTAL	\$44,459,366	\$42,633,409	\$21,893,032	\$37,344,739	\$36,410,496	(\$934,243)

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.

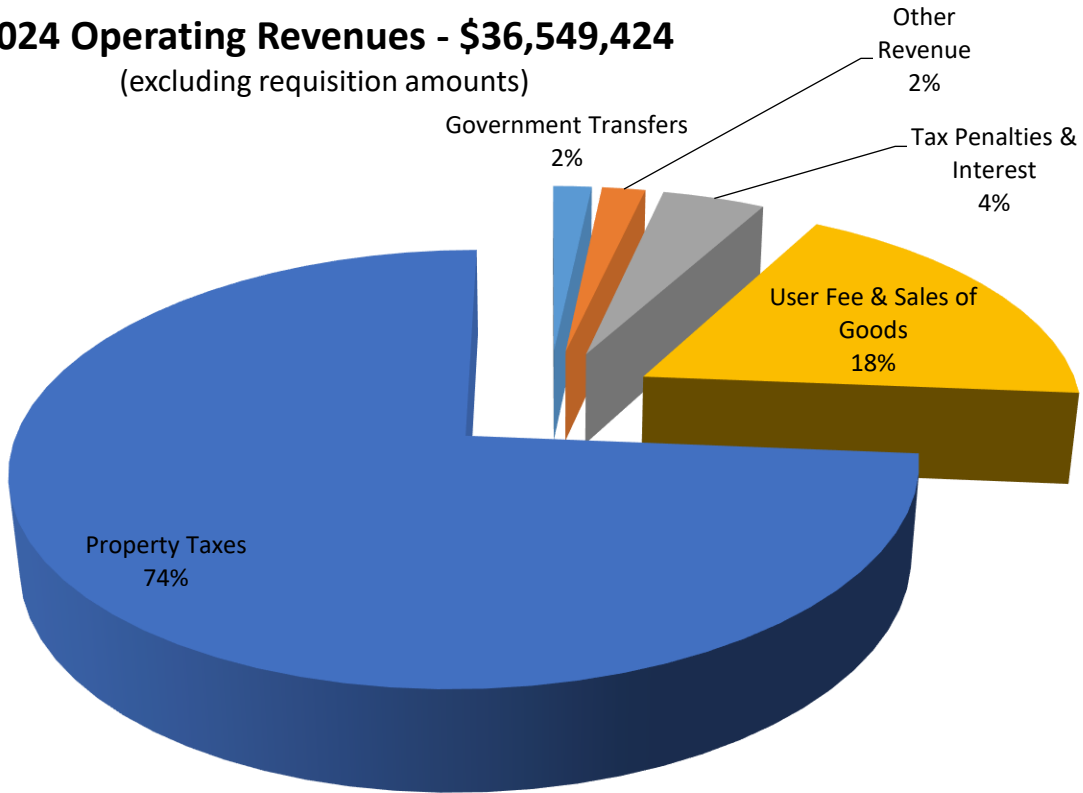
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete, any or all of the proposed items.



Total Revenues

2024 Operating Revenues - \$36,549,424

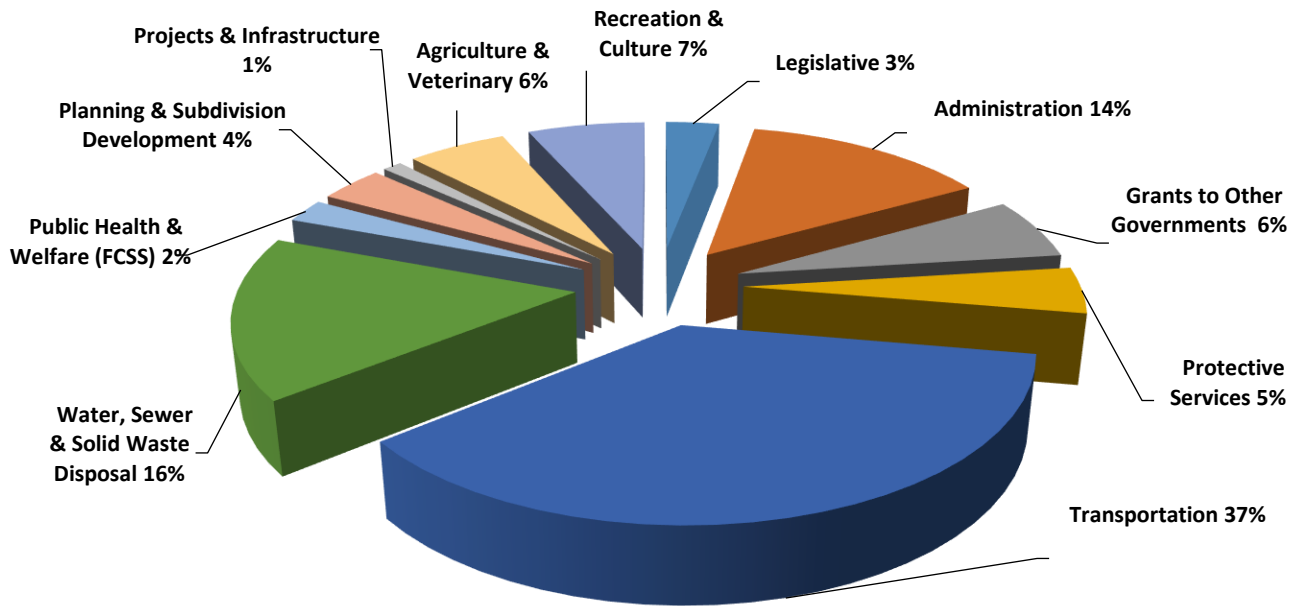
(excluding requisition amounts)



	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	\$70,000	(\$1,553,184)
Total Revenues	\$41,195,549	\$44,094,230	\$35,802,686	\$37,344,739	\$36,549,424	(\$795,315)

Total Expenditures

2024 Operating Expenses - \$36,410,496



	2021 Actual	2022 Actual	2023 YTD	2023	2024
	Total	Total	Total	Budget	Budget
Council	\$705,978	\$829,482	\$584,483	\$960,256	\$1,096,897
Administration	\$16,985,229	\$14,996,397	\$4,564,662	\$8,022,560	\$7,289,477
Fire Services	\$354,007	\$469,944	\$637,035	\$776,862	\$757,395
Ambulance	\$7,201	\$7,039	\$5,379	\$11,599	\$10,000
Enforcement Services	\$630,273	\$579,131	\$157,591	\$844,669	\$919,588
Public Works	\$14,728,752	\$14,439,181	\$7,821,031	\$13,010,868	\$13,021,827
Airports	\$154,058	\$181,466	\$163,806	\$298,156	\$309,991
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	\$746,546
Non Profit Organizations	\$739,751	\$816,647	\$826,737	\$914,410	\$865,552
Planning & Subdivision Dev.	\$1,744,429	\$1,597,582	\$1,162,807	\$2,136,927	\$1,335,957
Agriculture	\$1,854,198	\$1,494,095	\$1,308,662	\$2,337,227	\$2,039,621
Projects & Infrastructure	\$0	\$0	\$0	\$0	\$395,726
Recreation Boards	\$1,114,086	\$1,347,289	\$1,147,827	\$1,287,424	\$1,570,511
Parks & Playgrounds	\$404,247	\$407,269	\$330,330	\$490,427	\$503,389
Tourism	\$1,645	\$22,545	\$38,076	\$28,500	\$68,275
Library	\$239,628	\$262,410	\$259,008	\$285,735	\$277,064
TOTAL EXPENDITURES	\$44,459,365	\$42,633,408	\$21,893,032	\$37,344,739	\$36,410,496

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	\$70,000	(\$1,553,184)
Total Revenues	\$41,195,549	\$44,094,230	\$35,802,686	\$37,344,739	\$36,549,424	(\$795,315)
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	\$9,938,633	\$199,379
Materials and Supplies	\$7,089,599	\$6,600,749	\$3,434,476	\$4,478,899	\$4,497,487	\$18,588
Contracted Services	\$6,004,502	\$6,385,568	\$4,513,865	\$7,506,692	\$7,296,415	(\$210,277)
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	\$7,160,697	\$194,993
Grants	\$4,551,477	\$4,602,336	\$3,525,412	\$4,640,744	\$4,755,221	\$114,477
One Time Projects	\$6,391,567	\$9,340,092	\$869,552	\$1,450,694	\$311,401	(\$1,139,293)
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	\$36,410,496	(\$934,243)
Estimated 2024 Surplus/Deficiency					\$138,928	\$138,928

Planning & Development & Subdivisions has been incorporated into one budget beginning in 2024, historically incorporated within this budget document beginning December 6, 2023.

New Budget department - Projects & Infrastructure, previously included in Planning & Development.



**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	50,000	50,000	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	50,000	50,000	Reserve Policy #25
Vehicle & Equipment/Emergency Services	50,000	50,000	Reserve Policy #26
Tompkins Improvement Area	20,000	20,000	Reserve Policy # 27
La Crete Library Reserve	-	-	Reserve Policy # 31
Total	2,483,750	2,483,750	

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)	1,727,813	1,727,813	Reserve Policy #13
Total	1,912,813	1,912,813	

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

4,396,563	4,396,563
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Draws from Reserves

Gravel Reclamation Reserve	50,000
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**TOTAL DRAWS FROM RESERVES
IN THE 2024 OPERATING BUDGET**

50,000

4,346,563

Surplus Reserves

Housing Facilities Reserve - Zama	-	-	Reserve Policy # 28
Rental Facilities Reserve - Fort Vermilion	-	-	Reserve Policy # 29
Fort Vermilion Library Reserve	-	-	Reserve Policy # 30

**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	\$100,359	\$49,631
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	\$1,096,897	\$136,641
TOTAL EXPENSES	\$705,978	\$829,482	\$584,483	\$960,256	\$1,096,897	\$136,641
EXCESS (DEFICIENCY)	(\$705,978)	(\$829,482)	(\$584,483)	(\$960,256)	(\$1,096,897)	(\$136,641)

	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	\$681,015	\$95,291
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	\$1,096,897	\$136,641

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	\$1,764,788	(\$246,390)
132-Benefits	\$312,840	\$308,059	\$273,654	\$454,920	\$371,040	(\$83,880)
136-WCB contributions	\$19,523	\$25,072	\$8,699	\$19,924	\$17,897	(\$2,027)
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	\$6,034,477	(\$149,081)
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	\$7,289,477	(\$1,055,087)
EXCESS (DEFICIENCY)	(\$9,748,899)	(\$4,448,745)	(\$3,088,759)	(\$6,426,634)	(\$5,451,077)	\$975,557

Mackenzie County
12-Administration

	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	\$2,183,125	(\$332,297)
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	\$7,289,477	(\$1,055,087)

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	\$8,145	\$33
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 equipment	\$6,126 \$34,606	\$15,545 \$22,332	\$12,621 \$30,343	\$11,500 \$42,000	\$11,500 \$42,000	\$0 \$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	\$757,395	\$10,533
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	\$757,395	(\$214,490)
EXCESS (DEFICIENCY)	\$932,186	(\$493,136)	\$15,617	(\$815,885)	(\$601,395)	\$214,490

	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	\$156,292	\$15,963
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	\$757,395	(\$214,490)

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	\$37,125	\$40,500	\$40,500	\$0
TOTAL REVENUE	\$35,100	\$37,125	\$37,125	\$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	\$31,746	\$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	\$37,125	\$40,500	\$40,500	\$0
Total Revenues	\$35,100	\$37,125	\$37,125	\$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	\$19,240	\$9,000	\$15,000	\$6,000
560-Rental and lease revenue	\$13,827	\$13,827	\$11,522	\$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	\$30,767	\$22,827	\$28,827	\$6,000
OPERATING EXPENSES						
110-Wages and salaries	\$12,944	\$14,156	\$11,455	\$15,136	\$15,047	(\$89)
132-Benefits	\$2,669	\$2,514	\$2,180	\$2,704	\$2,715	\$11
136-WCB contributions	\$329	\$210	\$65	\$170	\$168	(\$2)
211-Travel and subsistence	\$1,107	\$856	\$70	\$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	\$687	\$2,500	\$3,500	\$1,000
235-Professional fee	\$450	\$180	\$2,347	\$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	\$6,501	\$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	\$444	\$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	\$1,127	\$2,668	\$2,416	(\$252)
TOTAL	\$630,273	\$579,131	\$157,591	\$844,669	\$919,588	\$74,919
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	\$157,591	\$851,073	\$919,588	\$68,515
EXCESS (DEFICIENCY)	(\$627,087)	(\$563,196)	(\$126,824)	(\$828,246)	(\$890,761)	(\$62,515)

	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	\$11,527	\$13,827	\$13,827	\$0
Other Revenue	(\$10,076)	\$8,512	\$19,240	\$9,000	\$15,000	\$6,000
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,751	\$22,339	\$30,767	\$22,827	\$28,827	\$6,000

Expenditures:						
Salaries and Benefits	\$15,942	\$16,880	\$13,700	\$18,010	\$17,930	(\$80)
Materials and Supplies	\$8,687	\$10,869	\$7,100	\$13,500	\$16,500	\$3,000
Contracted Services	\$604,245	\$549,359	\$135,664	\$809,291	\$882,742	\$73,451
Utilities	\$1,399	\$2,023	\$1,127	\$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	\$157,591	\$851,073	\$919,588	\$68,515

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	\$648,663	\$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	\$820,728	\$723,560	\$598,170	(\$125,390)
OPERATING EXPENSES						
110-Wages and salaries	\$2,569,798	\$2,733,251	\$1,948,506	\$2,925,924	\$3,174,664	\$248,740
132-Benefits	\$436,510	\$439,779	\$409,956	\$592,487	\$655,072	\$62,585
136-WCB contributions	\$26,160	\$35,600	\$12,656	\$32,497	\$34,997	\$2,500
142-Recruiting	\$4,915	\$0	\$0	\$0	\$0	\$0
150-Isolation cost	\$14,455	\$15,515	\$10,541	\$28,800	\$14,400	(\$14,400)
152-Business Expense	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$6,341	\$28,774	\$10,381	\$15,600	\$23,430	\$7,830
214-Memberships & conference fees	\$3,014	\$715	\$745	\$12,450	\$11,250	(\$1,200)
215-Freight	\$22,084	\$46,525	\$27,849	\$28,000	\$18,500	(\$9,500)
217-Telephone	\$15,556	\$15,339	\$12,181	\$16,380	\$19,908	\$3,528
221-Advertising	\$150	\$900	\$0	\$900	\$4,000	\$3,100
223-Subscriptions and publications	\$1,968	\$3,288	\$775	\$3,200	\$3,200	\$0
232-Legal fee	\$300	\$0	\$4,103	\$0	\$0	\$0
233-Engineering consulting	\$153,054	\$152,076	\$2,882	\$90,000	\$90,000	\$0
235-Professional fee	\$6,130	\$12,683	\$18,581	\$10,000	\$10,000	\$0
239-Training and education	\$12,215	\$11,514	\$4,044	\$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	\$29,590	\$28,900	\$28,190	(\$710)
253-Repair & maintenance - equipment	\$233,506	\$280,519	\$145,002	\$201,000	\$206,000	\$5,000
255-Repair & maintenance - vehicles	\$75,711	\$51,399	\$27,370	\$60,000	\$60,000	\$0
258-Contract graders	\$349,468	\$280,960	\$161,822	\$225,000	\$189,861	(\$35,139)
259-Repair & maintenance - structural	\$594,838	\$563,829	\$807,779	\$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	\$2,250	\$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	\$9,603	\$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	\$158,215	\$190,873	\$194,220	\$3,347
511-Goods and supplies	\$478,470	\$493,326	\$365,101	\$442,239	\$557,600	\$115,361
521-Fuel and oil	\$586,466	\$954,571	\$432,099	\$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	\$87,256	\$165,000	\$145,000	(\$20,000)
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)	\$4,350,825	\$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	\$13,936	\$16,622	\$12,421	\$22,467	\$18,369	(\$4,098)
544-Electrical power	\$254,648	\$277,804	\$226,145	\$322,403	\$327,851	\$5,448
550-Carbon Tax	\$107,216	\$148,752	\$139,846	\$200,000	\$240,000	\$40,000
831-Interest - long term debt	\$375,363	\$339,107	\$160,081	\$317,623	\$289,504	(\$28,119)
832-Principle - Long term debt	\$1,070,381	\$1,006,843	\$639,520	\$942,133	\$970,253	\$28,120
TOTAL	\$13,107,151	\$14,742,353	\$7,574,495	\$11,774,202	\$11,930,566	\$156,364
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	\$7,595,175	\$19,320,638	\$13,021,827	(\$6,298,811)
EXCESS (DEFICIENCY)	(\$20,254,233)	(\$18,407,983)	(\$6,774,447)	(\$18,597,078)	(\$12,423,657)	\$6,173,421

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	\$652,948	\$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	\$820,728	\$723,560	\$598,170	(\$125,390)
Expenditures:						
Salaries and Benefits	\$3,051,838	\$3,224,145	\$2,381,659	\$3,579,708	\$3,879,133	\$299,425
Materials and Supplies	\$5,848,001	\$6,916,292	\$2,092,982	\$2,863,473	\$2,957,480	\$94,007
Contracted Services	\$1,783,747	\$1,842,878	\$1,477,561	\$2,520,188	\$2,291,746	(\$228,442)
Utilities	\$977,821	\$1,413,088	\$822,692	\$1,551,077	\$1,542,450	(\$8,627)
Debt/Capital Financing	\$2,498,851	\$243,692	\$799,601	\$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	\$7,595,175	\$19,320,638	\$13,021,827	(\$6,298,811)

**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	\$20,176	\$52,500	\$32,500	(\$20,000)
560-Rental and lease revenue	\$61,600	\$42,279	\$31,070	\$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	\$51,246	\$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	\$6,894	\$329
136-WCB contributions	\$359	\$546	\$107	\$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	\$4,320	\$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	504	2720	\$2,720	\$0
271-Licenses and permits	\$43	\$0	\$47	\$725	\$725	\$0
274-Insurance	\$6,242	\$7,189	\$6,096	\$7,534	\$7,316	(\$218)
511-Goods and supplies	\$1,930	\$45,319	\$5,923	\$1,000	\$1,000	\$0
521-Fuel and oil	\$1,253	\$1,044	\$816	\$854	\$1,125	\$271
531-Chemicals and salt	\$6,463	\$6,347	\$0	\$17,500	\$34,000	\$16,500
543-Natural gas	\$3,483	\$4,510	\$5,227	\$5,220	\$15,818	\$10,598
544-Electrical power	\$28,023	\$35,316	\$24,279	\$39,205	\$35,934	(\$3,271)
TOTAL	\$180,425	\$174,620	\$128,547	\$250,449	\$309,991	\$59,542
Non-TCA projects	\$298	\$0	\$35,259	\$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	\$378,687	\$163,806	\$495,377	\$309,991	(\$185,386)
EXCESS (DEFICIENCY)	(\$171,798)	(\$292,524)	(\$112,560)	(\$353,108)	(\$232,861)	\$120,247

	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	\$51,246	\$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	\$51,246	\$142,269	\$77,130	(\$65,139)

Expenditures:						
Salaries and Benefits	\$38,127	\$22,711	\$107	\$31,691	\$41,553	\$9,862
Materials and Supplies	\$8,593	\$53,166	\$9,534	\$28,300	\$40,100	\$11,800
Contracted Services	\$100,946	\$57,873	\$88,584	\$145,179	\$175,461	\$30,282
Utilities	\$32,758	\$40,870	\$30,322	\$45,279	\$52,877	\$7,598
Debt/Capital Financing	(\$26,664)	\$6,846	\$0	\$0	\$0	\$0
One Time Projects	\$298	\$0	\$35,259	\$47,707	\$0	(\$47,707)
Amortization	\$196,006	\$197,221	\$0	\$197,221	\$0	(\$197,221)
Total Expenditures	\$350,064	\$378,687	\$163,806	\$495,377	\$309,991	(\$185,386)

	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	\$60,419	\$69,000	\$69,000	\$0
421-Sale of water - metered	\$2,408,498	\$2,388,370	\$2,189,344	\$2,596,873	\$2,875,382	\$278,509
422-Sale of water - bulk	\$954,452	\$1,003,384	\$922,816	\$942,693	\$1,006,744	\$64,051
511-Penalties of AR and utilities	\$18,634	\$21,337	\$16,695	\$12,000	\$12,000	\$0
521-Offsite levy	\$358,744	\$181,910	\$128,991	\$20,000	\$20,000	\$0
597-Other revenue	\$13,156	\$1,238	\$975	\$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)
940-Contribution from Capital Reserves	\$0	\$0	\$0	\$50,000	\$0	(\$50,000)
TOTAL REVENUE	\$3,843,135	\$3,681,193	\$3,325,166	\$3,898,408	\$3,985,666	\$87,258
OPERATING EXPENSES						
110-Wages and salaries	\$477,459	\$519,482	\$413,906	\$578,394	\$690,335	\$111,941
132-Benefits	\$89,522	\$83,237	\$74,740	\$107,964	\$126,469	\$18,505
136-WCB contributions	\$5,919	\$7,597	\$2,502	\$6,575	\$7,829	\$1,254
150-Isolation cost	\$7,676	\$10,745	(\$277)	\$8,640	\$8,640	\$0
211-Travel and subsistence	\$18,580	\$12,821	\$15,445	\$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	\$55,191	\$81,600	\$84,100	\$2,500
216- Postage	\$21,692	\$31,502	\$0	\$21,500	\$21,500	\$0
217-Telephone	\$15,886	\$16,539	\$11,741	\$18,000	\$18,000	\$0
221-Advertising	\$901	\$500	\$0	\$500	\$500	\$0
233-Engineering consulting	\$34,542	\$18,301	\$26,371	\$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 Programming	\$4,765	\$3,865	\$7,730	\$17,270	\$20,320	\$3,050
252-Repair & maintenance - buildings	\$15,948	\$19,614	\$32,459	\$15,900	\$25,050	\$9,150
253-Repair & maintenance - equipment	\$89,718	\$73,449	\$95,392	\$132,500	\$88,900	(\$43,600)
255-Repair & maintenance - vehicles	\$10,609	\$27,855	\$16,466	\$14,000	\$14,000	\$0
258 - Contract Services	\$22,704	\$72,207	\$37,534	\$36,600	\$29,400	(\$7,200)
259-Repair & maintenance - structural	\$65,478	\$82,664	\$98,612	\$102,200	\$89,100	(\$13,100)
262-Rental - building and land	\$1,250	\$2,050	\$1,910	\$3,200	\$3,200	\$0
263-Rental - vehicle and equipment	\$250	\$3,700	\$0	\$1,500	\$1,500	\$0
266-Communications	\$612	\$1,096	\$1,194	\$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	\$206,702	\$312,400	\$328,400	\$16,000
515-Lab Testing Water & Sewer	\$43,429	\$42,044	\$44,848	\$46,500	\$50,000	\$3,500
521-Fuel and oil	\$46,952	\$58,970	\$34,794	\$68,606	\$71,224	\$2,618
531-Chemicals and salt	\$113,679	\$125,519	\$92,623	\$135,300	\$140,300	\$5,000
543-Natural gas	\$69,611	\$90,709	\$63,842	\$114,159	\$94,582	(\$19,577)
544-Electrical power	\$249,002	\$275,275	\$193,318	\$343,064	\$266,418	(\$76,646)
831-Interest - long term debt	\$973	\$14,625	\$6,398	\$9,303	\$6,860	(\$2,443)
832-Principle - Long term debt	\$128,255	\$215,113	\$217,529	\$217,529	\$219,973	\$2,444
TOTAL	\$1,938,243	\$2,273,257	\$1,859,546	\$2,681,678	\$2,639,263	(\$42,415)
Non-TCA projects	\$1,951	\$12,238	\$36,331	\$257,842	\$10,000	(\$247,842)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Reserve	\$1,032,755	\$1,066,043	\$0	\$923,265	\$1,331,403	\$408,138
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	\$1,895,877	\$5,278,254	\$3,985,666	(\$1,292,588)
EXCESS (DEFICIENCY)	(\$531,959)	(\$1,074,024)	\$1,429,289	(\$1,379,846)	\$0	\$1,379,846

Mackenzie County
41-Water Services

	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	\$3,112,160	\$3,539,566	\$3,882,126	\$342,560
User Fees/Sales /Rentals	\$84,550	\$70,176	\$60,419	\$69,000	\$69,000	\$0
Penalties- Overdue Accounts	\$18,634	\$21,337	\$16,695	\$12,000	\$12,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$375,050	\$185,688	\$135,892	\$20,000	\$22,540	\$2,540
Reserve Draws	\$1,951	\$12,238	\$0	\$257,842	\$0	(\$257,842)
Total Revenues	\$3,843,135	\$3,681,193	\$3,325,166	\$3,898,408	\$3,985,666	\$87,258
Expenditures:						
Salaries and Benefits	\$580,576	\$621,061	\$490,871	\$701,573	\$833,273	\$131,700
Materials and Supplies	\$432,682	\$486,652	\$378,936	\$611,190	\$637,740	\$26,550
Contracted Services	\$414,307	\$494,313	\$462,117	\$598,254	\$491,193	(\$107,061)
Utilities	\$381,451	\$441,493	\$303,695	\$543,829	\$450,224	(\$93,605)
Debt/Capital Financing	\$1,158,182	\$1,288,991	\$223,927	\$1,155,097	\$1,563,236	\$408,139
One Time Projects	\$1,951	\$12,238	\$36,331	\$257,842	\$10,000	(\$247,842)
Amortization	\$1,405,945	\$1,410,469	\$0	\$1,410,469	\$0	(\$1,410,469)
Total Expenditures	\$4,375,094	\$4,755,217	\$1,895,877	\$5,278,254	\$3,985,666	(\$1,292,588)

	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	\$989,048	\$1,265,119	\$1,203,613	(\$61,506)
422-Sale of water - bulk	\$8,250	\$9,250	\$7,474	\$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	\$1,008,891	\$1,273,519	\$1,217,014	(\$56,505)
OPERATING EXPENSES						
110-Wages and salaries	\$369,302	\$309,088	\$251,075	\$351,829	\$406,805	\$54,976
132-Benefits	\$58,237	\$55,480	\$51,981	\$72,685	\$80,739	\$8,054
136-WCB contributions	\$3,880	\$4,859	\$1,522	\$4,005	\$4,621	\$616
150-Isolation cost	\$5,118	\$6,978	\$0	\$5,760	\$5,760	\$0
215-Freight	\$1,149	\$1,431	\$863	\$4,250	\$4,250	\$0
232-Legal	\$0	\$703	\$0	\$0	\$0	\$0
233-Engineering consulting	\$11,083	\$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	\$5,092	\$16,200	\$13,600	(\$2,600)
259-Repair & maintenance - structural	\$152,270	\$131,294	\$30,869	\$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	\$34,952	\$36,000	\$36,000	\$0
543-Natural gas	\$4,639	\$4,734	\$3,684	\$6,156	\$5,164	(\$992)
544-Electrical power	\$23,675	\$30,582	\$17,660	\$34,394	\$34,394	\$0
831-Interest - long term debt	\$8,593	\$7,621	\$3,733	\$6,809	\$5,787	(\$1,022)
832-Principle - Long term debt	\$21,539	\$22,478	\$17,522	\$23,458	\$24,480	\$1,022
TOTAL	\$716,195	\$723,130	\$438,235	\$739,994	\$820,604	\$80,610
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	\$396,410	(\$143,575)
995-Amortization of TCA	\$698,464	\$698,464	\$0	\$698,464	\$0	(\$698,464)
TOTAL EXPENSES	\$1,831,698	\$1,797,170	\$438,235	\$1,978,443	\$1,217,014	(\$761,429)
EXCESS (DEFICIENCY)	(\$655,910)	(\$608,635)	\$570,656	(\$704,924)	\$0	\$704,924

	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	\$996,522	\$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	\$1,008,891	\$1,273,519	\$1,217,014	(\$56,505)
Expenditures:						
Salaries and Benefits	\$436,536	\$376,405	\$304,578	\$434,279	\$497,925	\$63,646
Materials and Supplies	\$39,188	\$41,132	\$40,415	\$50,750	\$50,750	\$0
Contracted Services	\$181,832	\$240,178	\$50,643	\$184,148	\$202,104	\$17,956
Utilities	\$28,507	\$35,316	\$21,344	\$40,550	\$39,558	(\$992)
Debt/Capital Financing	\$430,171	\$405,675	\$21,255	\$570,252	\$426,677	(\$143,575)
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	\$438,235	\$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	\$303,048	\$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
909-Other Sources -Grants	\$0	\$0	\$22,008	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$5,991	\$0	\$0	\$7,000	\$0	(\$7,000)
TOTAL REVENUE	\$243,679	\$243,748	\$325,056	\$439,290	\$439,520	\$230
OPERATING EXPENSES						
110-Wages and salaries	\$65,728	\$50,976	\$33,518	\$58,584	\$58,511	(\$73)
132-Benefits	\$11,218	\$9,863	\$6,476	\$10,951	\$11,087	\$136
136-WCB contributions	\$154	\$990	\$253	\$656	\$655	(\$1)
211-Travel and subsistence	\$0	\$0	\$0	\$0	\$0	\$0
214-Memberships & conference fees	\$330	\$345	\$360	\$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	\$332,645	\$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	\$114,219	\$141,352	\$137,752	(\$3,600)
259-Repair & maintenance - structural	\$8,853	\$19,970	\$12,727	\$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	\$1,827	\$2,100	\$2,100	\$0
521-Fuel and oil	\$8,815	\$10,064	\$6,288	\$12,505	\$13,985	\$1,480
544-Electrical power	\$13,606	\$15,880	\$9,126	\$17,922	\$13,919	(\$4,003)
810-Interest and service charges	\$341	\$1,376	\$918	\$1,360	\$1,360	\$0
TOTAL	\$693,500	\$739,477	\$526,486	\$761,355	\$746,546	(\$14,809)
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	\$551,486	\$809,467	\$746,546	(\$62,921)
EXCESS (DEFICIENCY)	(\$469,958)	(\$513,841)	(\$226,430)	(\$370,177)	(\$307,026)	\$63,151

	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	\$303,048	\$432,290	\$439,520	\$7,230
Grants	\$0	\$0	\$22,008	\$0	\$0	\$0
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	\$325,056	\$439,290	\$439,520	\$230

Expenditures:						
Salaries and Benefits	\$77,099	\$61,829	\$40,247	\$70,191	\$70,253	\$62
Materials and Supplies	\$14,049	\$2,089	\$2,187	\$2,900	\$4,100	\$1,200
Contracted Services	\$579,590	\$648,239	\$467,720	\$656,477	\$642,929	(\$13,548)
Utilities	\$22,421	\$25,944	\$15,414	\$30,427	\$27,904	(\$2,523)
Debt/Capital Financing	\$341	\$1,376	\$918	\$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	\$551,486	\$809,467	\$746,546	(\$62,921)

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	\$308,763	\$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	\$308,763	\$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	\$826,362	\$894,410	\$845,504	(\$48,906)
TOTAL	\$739,751	\$816,647	\$826,737	\$894,410	\$845,552	(\$48,858)
763-Contributed to Capital Reserve	\$0	\$0	\$0	\$20,000	\$20,000	\$0
TOTAL EXPENSES	\$739,751	\$816,647	\$826,737	\$914,410	\$865,552	(\$48,858)
EXCESS (DEFICIENCY)	(\$435,957)	(\$516,775)	(\$517,974)	(\$603,127)	(\$553,429)	\$49,698

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

Revenues:

Grants	\$303,794	\$298,682	\$308,763	\$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	\$308,763	\$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	\$826,362	\$894,410	\$845,504	(\$48,906)
Debt/Capital Financing	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Total Expenditures	\$739,751	\$816,647	\$826,737	\$914,410	\$865,552	(\$48,858)

	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	\$25,070	\$23,000	\$23,000	\$0
424-Sales of Lands	\$33,328	\$0	\$0	\$10,000	\$10,000	\$0
520-Licenses and permits	\$51,640	\$48,581	\$66,196	\$50,000	\$50,000	\$0
522-Municipal reserve revenue	\$271,084	\$100,213	\$37,118	\$80,000	\$50,000	(\$30,000)
525-Subdivision fees	\$103,777	\$66,224	\$59,782	\$125,000	\$125,000	\$0
526-Safety code permits	\$395,308	\$247,372	\$450,151	\$350,000	\$350,000	\$0
531-Safety code fees	\$17,780	\$10,695	\$14,883	\$12,000	\$12,000	\$0
560-Rental and lease revenue	\$9,791	\$3,337	\$0	\$0	\$0	\$0
597-Other revenue	\$200	\$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	\$1,167,894	\$562,537	\$653,200	\$1,096,023	\$620,000	(\$476,023)
OPERATING EXPENSES						
110-Wages and salaries	\$843,106	\$847,330	\$721,924	\$912,232	\$649,681	(\$262,551)
132-Benefits	\$161,593	\$168,880	\$147,282	\$191,130	\$148,832	(\$42,298)
136-WCB contributions	\$9,614	\$12,446	\$3,946	\$9,601	\$7,277	(\$2,324)
142-Recruiting	3440.38	0	0	0	0	0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$2,876	\$6,583	\$2,030	\$11,000	\$6,000	(\$5,000)
212-Promotional expense	4000	1741	0	2000	0	-2000
214-Memberships & conference fees	\$3,390	\$4,660	\$5,790	\$7,760	\$4,500	(\$3,260)
215-Freight	\$3,478	\$3,063	\$1,898	\$2,000	\$1,500	(\$500)
216-Postage	\$6,458	\$6,046	\$497	\$6,000	\$5,900	(\$100)
217-Telephone	\$1,518	\$1,694	\$1,348	\$1,940	\$960	(\$980)
221-Advertising	\$2,009	\$3,000	\$0	\$3,000	\$4,500	\$1,500
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
232-Legal fee	\$2,629	\$2,775	\$4,262	\$10,000	\$10,000	\$0
233-Engineering Consulting	\$48,723	\$41,755	\$10,972	\$30,000	\$30,000	\$0
235-Professional fee	\$98,533	\$24,744	\$17,444	\$45,000	\$25,000	(\$20,000)
239-Training and education	\$2,984	\$3,550	\$1,682	\$6,400	\$5,150	(\$1,250)
242-Computer programming	\$47,581	\$27,754	\$41,809	\$75,875	\$74,340	(\$1,535)
255-Repair & maintenance - vehicles	\$367	\$226	\$2,893	\$2,000	\$0	(\$2,000)
258-Contracted Services	\$208,794	\$334,198	\$113,374	\$250,000	\$210,000	(\$40,000)
263-Rental - vehicle and equipment	\$11,271	\$20,607	\$6,242	\$17,400	\$5,400	(\$12,000)
271-Licenses and permits	\$0	\$9,213	\$13,935	\$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	\$14,648	\$19,080	\$21,299	\$18,000	\$20,500	\$2,500
521-Fuel and oil	\$1,915	\$2,670	\$4,505	\$2,506	\$9,022	\$6,516
735- Grants to Other Organizations	0	0	0	0	0	0
TOTAL	\$1,482,866	\$1,547,120	\$1,128,794	\$1,610,904	\$1,235,957	(\$374,947)
Non-TCA projects	\$261,563	\$50,462	\$34,013	\$446,023	\$50,000	(\$396,023)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763 - Contributed to Operating	\$0	\$0	\$0	\$80,000	\$50,000	(\$30,000)
995-Amortization of TCA	\$11,998	\$10,783	\$0	\$10,783	\$0	(\$10,783)
TOTAL EXPENSES	\$1,756,427	\$1,608,365	\$1,162,807	\$2,147,710	\$1,335,957	(\$811,753)
EXCESS (DEFICIENCY)	(\$588,533)	(\$1,045,828)	(\$509,607)	(\$1,051,687)	(\$715,957)	\$335,730

Mackenzie County
61-Planning Subdivision Development

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$33,215	\$38,970	\$25,070	\$23,000	\$23,000	\$0
Permits & Fees	\$568,505	\$372,872	\$591,012	\$537,000	\$537,000	\$0
Grants	\$12,250	\$0	\$0	\$55,800	\$0	(\$55,800)
Other Revenue	\$304,612	\$100,233	\$37,118	\$90,000	\$60,000	(\$30,000)
Reserve Draws	\$249,313	\$50,462	\$0	\$390,223	\$0	(\$390,223)
Total Revenues	\$1,167,894	\$562,537	\$653,200	\$1,096,023	\$620,000	(\$476,023)
Expenditures:						
Salaries and Benefits	\$1,017,753	\$1,028,656	\$873,152	\$1,112,963	\$805,790	(\$307,173)
Materials and Supplies	\$36,859	\$44,173	\$31,514	\$49,760	\$42,900	(\$6,860)
Contracted Services	\$424,821	\$469,927	\$218,275	\$443,735	\$377,285	(\$66,450)
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$3,432	\$4,364	\$5,853	\$4,446	\$9,982	\$5,536
Debt/Capital Financing	\$0	\$0	\$0	\$80,000	\$50,000	(\$30,000)
One Time Projects	\$261,563	\$50,462	\$34,013	\$446,023	\$50,000	(\$396,023)
Amortization	\$11,998	\$10,783	\$0	\$10,783	\$0	(\$10,783)
Total Expenditures	\$1,756,427	\$1,608,365	\$1,162,807	\$2,147,710	\$1,335,957	(\$811,753)
<i>New Department Created for Projects & Infrastructure. Previously included in Planning & Development</i>						

	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	\$26,966	\$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	\$45,145	\$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	\$262,871	\$308,064	\$219,550	(\$88,514)
OPERATING EXPENSES						
110-Wages and salaries	\$271,287	\$304,391	\$245,335	\$361,204	\$271,530	(\$89,674)
132-Benefits	\$52,694	\$53,579	\$49,067	\$69,161	\$50,308	(\$18,853)
136-WCB contributions	\$3,419	\$3,539	\$1,562	\$4,046	\$3,041	(\$1,005)
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$18,446	\$5,355	\$2,248	\$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	\$2,159	\$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	\$1,654	\$10,000	\$5,000	(\$5,000)
255-Repair & maintenance - vehicles	\$7,288	\$4,779	\$6,033	\$8,000	\$8,000	\$0
258-Contracted Services	\$305	\$4,165	\$0	\$0	\$0	\$0
259-Repair & maintenance - structural	\$118,951	\$320,955	\$132,655	\$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	\$110,303	\$146,933	\$59,900	(\$87,033)
521-Fuel and oil	\$16,996	\$25,800	\$9,472	\$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	\$148,391	\$155,000	\$145,000	(\$10,000)
TOTAL	\$1,124,470	\$1,474,493	\$1,250,692	\$1,749,688	\$1,539,621	(\$210,067)
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	\$1,308,662	\$2,377,433	\$2,039,621	(\$337,812)
EXCESS (DEFICIENCY)	(\$1,720,006)	(\$1,325,876)	(\$1,045,791)	(\$2,069,369)	(\$1,820,071)	\$249,298

	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	\$41,479	\$35,878	\$43,303	\$7,425
Grants	\$143,907	\$167,289	\$221,392	\$215,247	\$176,247	(\$39,000)
Reserve Draws	\$0	\$21,370	\$0	\$56,939	\$0	(\$56,939)
Total Revenues	\$180,305	\$208,425	\$262,871	\$308,064	\$219,550	(\$88,514)
Expenditures:						
Salaries and Benefits	\$327,400	\$361,509	\$295,964	\$434,411	\$324,879	(\$109,532)
Materials and Supplies	\$122,599	\$113,171	\$189,435	\$242,768	\$161,550	(\$81,218)
Contracted Services	\$553,394	\$834,630	\$605,271	\$891,282	\$882,949	(\$8,333)
Utilities	\$19,077	\$28,272	\$11,631	\$26,227	\$25,243	(\$984)
Debt/Capital Financing	\$729,728	(\$13,780)	\$0	\$500,000	\$500,000	\$0
Grants	\$102,000	\$136,910	\$148,391	\$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	\$1,308,662	\$2,377,433	\$2,039,621	(\$337,812)

	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
830-Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial Grants	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES						
110-Wages and salaries	\$0	\$0	\$0	\$0	\$261,912	\$261,912
132-Benefits	\$0	\$0	\$0	\$0	\$52,914	\$52,914
136-WCB contributions	\$0	\$0	\$0	\$0	\$2,350	\$2,350
211-Travel and subsistence	\$0	\$0	\$0	\$0	\$5,000	\$5,000
212-Promotional expense	\$0	\$0	\$0	\$0	\$2,000	\$2,000
214-Memberships & conference fees	\$0	\$0	\$0	\$0	\$5,720	\$5,720
215-Freight	\$0	\$0	\$0	\$0	\$500	\$500
216-Postage	\$0	\$0	\$0	\$0	\$100	\$100
217-Telephone	\$0	\$0	\$0	\$0	\$980	\$980
221-Advertising	\$0	\$0	\$0	\$0	\$500	\$500
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
232-Legal fee	\$0	\$0	\$0	\$0	\$0	\$0
233-Engineering Consulting	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$20,000	\$20,000
239-Training and education	\$0	\$0	\$0	\$0	\$1,250	\$1,250
242-Computer programming	\$0	\$0	\$0	\$0	\$0	\$0
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$0	\$2,000	\$2,000
258-Contracted Services	\$0	\$0	\$0	\$0	\$40,000	\$40,000
271-Licenses and permits	\$0	\$0	\$0	\$0	\$0	\$0
272-Damage claims	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$0	\$0	\$0	\$0	\$0	\$0
511-Goods and supplies	\$0	\$0	\$0	\$0	\$500	\$500
521-Fuel and oil	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$395,726	\$395,726
Non-TCA projects	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$395,726	\$395,726
EXCESS (DEFICIENCY)	\$0	\$0	\$0	\$0	(\$395,726)	(\$395,726)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0

Expenditures:						
Salaries and Benefits	\$0	\$0	\$0	\$0	\$317,176	\$317,176
Materials and Supplies	\$0	\$0	\$0	\$0	\$14,320	\$14,320
Contracted Services	\$0	\$0	\$0	\$0	\$63,250	\$63,250
Utilities	\$0	\$0	\$0	\$0	\$980	\$980
One Time Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$395,726	\$395,726

New Department Created for Projects & Infrastructure. Previously included in Planning & Development

	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	\$20,000	\$2,788
940-Contribution From Capital Reserve	\$0	\$21,476	\$0	\$31,944	\$0	(\$31,944)
OPERATING REVENUES	\$7,797	\$23,001	\$0	\$49,156	\$20,000	(\$29,156)
OPERATING EXPENSES						
252-Building repairs and maintenance	\$1,662	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$76,858	\$68,143	\$54,678	\$91,102	\$93,835	\$2,733
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	\$1,045,227	\$1,079,252	\$1,255,275	\$176,023
831-Interest - long term debt	\$3,783	\$1,047	\$0	\$0	\$0	\$0
832-Principle - Long term debt	\$141,571	\$112,024	\$0	\$0	\$0	\$0
TOTAL	\$1,114,086	\$1,347,289	\$1,099,905	\$1,170,354	\$1,349,110	\$178,756
Non-TCA projects	\$0	\$0	\$47,922	\$57,070	\$111,401	\$54,331
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$0	\$0	\$0	\$60,000	\$110,000	\$50,000
995-Amortization of TCA	\$486,433	\$644,710	\$0	\$644,710	\$0	(\$644,710)
TOTAL EXPENSES	\$1,600,519	\$1,991,999	\$1,147,827	\$1,932,134	\$1,570,511	(\$361,623)
EXCESS (DEFICIENCY)	(\$1,592,723)	(\$1,968,998)	(\$1,147,827)	(\$1,882,978)	(\$1,550,511)	\$332,467

	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	\$20,000	(\$29,156)
Total Revenues	\$7,797	\$23,001	\$0	\$49,156	\$20,000	(\$29,156)
Expenditures:						
Materials and Supplies	\$0	\$24,934	\$0	\$0	\$0	\$0
Contracted Services	\$78,520	\$68,143	\$54,678	\$91,102	\$93,835	\$2,733
Utilities	\$80	\$0	\$0	\$0	\$0	\$0
Debt/Capital Financing	\$145,354	\$113,071	\$0	\$60,000	\$110,000	\$50,000
Grants	\$890,132	\$1,141,141	\$1,045,227	\$1,079,252	\$1,255,275	\$176,023
One Time Projects	\$0	\$0	\$47,922	\$57,070	\$111,401	\$54,331
Amortization	\$486,433	\$644,710	\$0	\$644,710	\$0	(\$644,710)
Total Expenditures	\$1,600,519	\$1,991,999	\$1,147,827	\$1,932,134	\$1,570,511	(\$361,623)

	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	\$39,284	\$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	\$39,284	\$103,560	\$57,560	(\$46,000)
OPERATING EXPENSES						
110-Wages and salaries	\$150,126	\$115,926	\$91,395	\$98,922	\$112,805	\$13,883
132-Benefits	\$18,977	\$19,760	\$14,982	\$14,923	\$16,221	\$1,298
136-WCB contributions	\$1,220	\$2,020	\$428	\$1,108	\$1,263	\$155
150-Isolation cost	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$1,165	\$1,139	\$1,146	\$2,400	\$1,400	(\$1,000)
214-Memberships & conference fees	\$0	\$0	\$245	\$1,720	\$1,720	\$0
215-Freight	\$0	\$0	\$275	\$1,100	\$1,100	\$0
217-Telephone	\$1,547	\$1,489	\$1,338	\$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	\$3,545	\$19,000	\$19,000	\$0
255-Repair & maintenance - vehicles	\$4,032	\$7,822	\$4,693	\$12,000	\$12,000	\$0
258-Contracted Services	\$101,150	\$90,585	\$75,442	\$92,700	\$97,700	\$5,000
259-Repair & maintenance - structural	\$61,144	\$84,334	\$63,655	\$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	\$3,060
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	\$21,095	\$33,300	\$33,300	\$0
521-Fuel and oil	\$532	\$2,762	\$595	\$2,606	\$2,490	(\$116)
534-Gravel	\$3,943	\$0	\$0	\$0	\$0	\$0
543- Natural Gas	\$760	\$778	\$586	\$984	\$760	(\$224)
544-Electrical power	\$1,593	\$1,883	\$878	\$2,946	\$2,185	(\$761)
TOTAL	\$378,923	\$390,163	\$302,960	\$410,427	\$433,389	\$22,962
Non-TCA projects	\$24,755	\$15,386	\$27,370	\$30,000	\$20,000	(\$10,000)
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	\$330,330	\$603,754	\$503,389	(\$100,365)
EXCESS (DEFICIENCY)	(\$394,039)	(\$455,064)	(\$291,046)	(\$500,194)	(\$445,829)	\$54,365

	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	\$39,284	\$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	\$39,284	\$103,560	\$57,560	(\$46,000)

Expenditures:						
Salaries and Benefits	\$170,323	\$137,706	\$106,805	\$114,953	\$130,289	\$15,336
Materials and Supplies	\$22,298	\$29,813	\$22,761	\$38,920	\$39,520	\$600
Contracted Services	\$181,869	\$215,732	\$169,997	\$249,018	\$257,145	\$8,127
Utilities	\$4,433	\$6,912	\$3,397	\$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	\$27,370	\$30,000	\$20,000	(\$10,000)
Amortization	\$113,638	\$113,327	\$0	\$113,327	\$0	(\$113,327)
Total Expenditures	\$517,885	\$520,596	\$330,330	\$603,754	\$503,389	(\$100,365)

	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	\$4,301	\$11,000	\$40,000	\$29,000
214-Memberships & conference fees	\$0	\$12,500	\$25,000	\$12,500	\$17,500	\$5,000
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	\$38,076	\$28,500	\$68,275	\$39,775
TOTAL EXPENSES	\$1,645	\$22,545	\$38,076	\$28,500	\$68,275	\$39,775
EXCESS (DEFICIENCY)	(\$1,645)	(\$22,545)	(\$38,076)	(\$28,500)	(\$68,275)	(\$39,775)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Expenditures:						
Materials and Supplies	\$1,645	\$22,545	\$38,076	\$28,500	\$68,275	\$39,775
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,645	\$22,545	\$38,076	\$28,500	\$68,275	\$39,775

	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						
232-Legal fee	\$0	\$0	\$400	\$0	\$0	\$0
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	\$255,432	\$262,082	\$259,442	(\$2,640)
Non-TCA Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
TOTAL	\$239,628	\$262,410	\$259,008	\$285,735	\$277,064	(\$8,671)
TOTAL EXPENSES						
	\$239,628	\$262,410	\$259,008	\$285,735	\$277,064	(\$8,671)
EXCESS (DEFICIENCY)	(\$239,628)	(\$262,410)	(\$259,008)	(\$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	\$3,576	\$3,653	\$17,622	\$13,969
Grants	\$236,817	\$259,365	\$255,432	\$262,082	\$259,442	(\$2,640)
One Time Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Total Expenditures	\$239,628	\$262,410	\$259,008	\$285,735	\$277,064	(\$8,671)



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6-7, 2023
Presented By:	Darrell Derksen, Chief Administrative Officer
Title:	Organizational Chart Review (HANDOUT)

BACKGROUND / PROPOSAL:

As part of the 2024 budget development, Council reviews the Organizational Chart for review of levels of service, and any amendments recommended by administration.

All positions approved in the October 11, 2023 Organizational Chart are included in the 2024 Draft Operating Budget.

Administration is requesting the following positions be considered for 2024:

- 1- Over the past year, it has been identified that the records management system is several years behind in scanning, and ensuring documentation is available on DocuShare in regards to permanent landfiles. With the transition to Docushare a couple years ago, there was information on in hardcopy that required scanning, along with and documents that administration may have stored within their offices. This backlog, along with the additional documentation being received, as well as the yearly information has caused not all documentation to be most current on Docushare. To assist in ensuring that the information is processed, administration is requesting that two positions for a one year Temporary Records Clerk be incorporated into the 2024 Operating Budget.
 - a. Two temporary positions were filled March and April of 2023 and budgeted accordingly. One term position employee moved to a permanent position, the other remains until the end of 2023. Over the period from March to December 2023, the employee was able to upload 10% of the land files. There were 5904 files created in Docushare which contained multiple documents per file.
 - b. The Records Management department currently has 48 boxes remaining in their backlog. Throughout the year, this role involves consistently managing records received from departments and departing employees.

Author: L. Flooren **Reviewed by:** J. Batt **CAO:** D. Derksen

- c. The majority of time is spent on file searches, but with the temporary positions uploading land files, this will streamline future searches by ensuring all land file documents are readily accessible for viewing, thereby minimizing time spent.
- d. Human Resources and the Records Management departments are initiating a process to review exiting employees' documents before their departure to ensure proper handling.

Administration is continuing to review required service deliveries which may impact the organizational chart. Any amendments presented would be incorporated in to the budget once approved.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Temporary Salary & Benefits Range - \$68,008 - \$86,405

**Temp employees do not include STD, LTD, LAPP, Flexible Spending, Sick Leave, Special Leave, and Vacation is auto paid out at 6%.*

*Benefits available to employee Medical, Dental, Life, Dependent Life, ADD
Requesting two 1 year Temporary Positions*

To be funded by the 2024 tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

- Simple Majority Requires 2/3 Requires Unanimous

That the December 6, 2023 Organizational Chart be amended as discussed.

OR

- Simple Majority Requires 2/3 Requires Unanimous

That the December 6, 2023 Organizational Chart be received for information

Author: L Flooren **Reviewed by:** J. Batt **CAO** D. Derksen

Motion #2

That the December 6, 2023 Organizational Chart amendment be incorporated into the 2024 Draft Operating Budget as Tracking Sheet Change #9.

Author: L Flooren **Reviewed by:** J. Batt **CAO** D. Derksen



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 7, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Fuel Supply & Services

BACKGROUND / PROPOSAL:

Administration currently purchases fuel from 4 local suppliers, with no set pricing other than volume discounts, and one supplier that provides a yearly dividend on purchases.

Administration has received numerous inquiries from various supplier for providing fuel supply either by cardlock services, or in yard tank supply.

As fuel is a significant portion of the consumable budget for the county, administration is requesting the option to submit a Request for Proposal, and negotiate the best value for ratepayers.

Council requested that administration present the Quarterly fuel report that was reviewed by the Finance Committee in the past during budget deliberations. Providing this information may have a negative impact on the Request for Proposal submissions and advantages to proponents, and administration is recommending that this quarterly report is internal and be utilized in the RFP decision.

OPTIONS & BENEFITS:

Administration present a Request for Proposal for Fuel Supply, and Services at the December 12, 2023 Council meeting.

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

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

COMMUNICATION/PUBLIC PARTICIPATION:

Advertise on Social media, in The Echo, and Big Deal Bulletin.

POLICY REFERENCES:

Policy FIN025

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

Administration present a Request for Proposal for Fuel Supply, and Services at the December 12, 2023 Council meeting.

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

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:

Simple Majority Requires 2/3 Requires Unanimous

That administration brings forward funding options for the recommended 2024 Capital projects, and updated 5 year and Future years plan to the next Budget Council Meeting for review.

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

MACKENZIE COUNTY
DRAFT Capital PLAN 2024
MANAGEMENT WORKSHEET

Priority

Budget request	Notes
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(12) - Administration Department		
ZA - Backup Generator - office	\$50,000	
Total department 12	\$50,000	

(23) - Fire Department		
LC - Squad overland truck	\$100,000	
LC - Jaws of Life	\$11,500	
FV - Extractor Washer	\$11,500	
LC - Extractor Washer	\$11,500	
Total department 23	\$134,500	

(32) - Transportation Department		
Attachment -Rotary Mower - LC	\$55,000	
Replacement Trucks x 3	\$198,000	
Graders x 2	\$1,420,000	
Plow/Sander Truck- FV	\$115,000	
Wheel loader -LC	\$440,000	
LC Gravel Trailer (Wagon)	\$40,000	
Summary Department 32 -Fleet and Equipment	\$2,268,000	

Department 32 - Infrastructure		
#1 Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road	\$418,000	Year 2 of project
#1* 91 street intersection upgrade	\$250,000	Future completing cost \$1,731,175
#1 Rebuild TWP RD 110-4 from RGE RD 19-3 to 19-0 (3 miles) Heliport	\$550,000	Rebuild, reapply cold mix
#1 94 Ave W of 113 Street Pavement	\$3,582,534	Acquired ROW 2024 3 year plan 2024 land engineering
#2 109 ave & 113 Street Pavement	\$120,000	5 year plan 2024 - land/engineering
#1 RR 150 Road (Hwy 697 - Twp 1064)	\$50,000	Move to 2025/2026 Engineering only. \$800,000 in 2025
Endeavour to Assist - New Road Infrastructure	\$305,000	Yearly estimate - budget \$500,000/ yr. Applications received for 2024
#2 Rebuild TWP RD 108-1 E of HWY 88 (2 miles) - (600m in 2024, balance 1 n future years)	\$250,000	Requires \$200,000 funding. CF 2023 project funds Deteriorating road, many soft spots, drainage issues.
Bridge Maintenance	\$260,000	Year 2 of 4
#3 Rebuild TWP RD 106-0 W of RGE RD 14-4 (1 Mile) (Airport Road)	\$350,000	Could move to 2026 ROW Acquired in 2022 Drainage, culvert, and approach upgrades
#3 113 Street S of 94 Ave Pavement	\$1,618,881	Post 109 st pave - Future project Review after 109 & 113 pave project completed
#4 Rebuild TWP RD 109-1 W of HWY 88 (1 mile)	\$192,500	
#4 FV Asphalt Walking Trail 44 ave & 50 st (300m S)	\$100,000	Director of Operations to provide verbal update on project
Summary Department 32 - Infrastructure	\$8,046,915	

(41) - Water Treatment & Distribution Department		
Blue Hills Water Distribution	\$200,000	Engineering, land - 2025 \$2,300,000
#1 Waterline East of La Crete	\$700,000	53/47 cost share including engineering
#1 FV Truckfill Backup Generator	\$185,350	Priority #1
Department 41 - Water Treatment & Distribution	\$1,626,350	

(42) - Sewer Disposal Department		
#1 LC - North Sanitary Trunk Sewer	\$9,900,000	20/80 funding model
Department 42 - Sewer Disposal	\$9,900,000	

MACKENZIE COUNTY
Draft Capital Plan, 2024
MANAGEMENT WORKSHEET

Budget request	Notes
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Agricultural Department - 63		
Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles)	\$250,000	2025 - \$810,000 construction costs
Summary Department 63 - Agricultural	\$250,000	

(71) - Recreation Societies		
FV - Generator Hook up	\$75,000	
LC - Generator Hook up	\$52,500	
Department 71 - Recreation Societies	\$127,500	

<i>Awaiting December 5 Community Services Committee Recommendations</i>		
(72) - Parks & Playgrounds Department		
FV - Streetscape (CF 2017)	\$25,000	
Streetscape - La Crete	\$25,000	
Machesis Lake Campground - Major Improvements	\$50,000	
Wadlin Lake Campground - Major Improvements	\$250,000	
Hutch Lake Campground - Major Improvements	\$100,000	
Zama Campground - Major Improvements	\$100,000	
Hamlet Park Development	\$75,000	
Total department 72	\$625,000	

TOTAL Capital Projects, by Year	\$23,028,265	
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Recommend as "Contingent on Grant Funding"		
Eleske Road Soft Spot Repair RGE RD 16-2 S of HWY 58 (2 miles)	\$167,500	Contact AT for funding share
Upgrade FV & LC SCADA. FV PLC	\$541,000	Cost share 45/55 (\$242,979/\$298,021) AMWWP
Bridge File 76278	\$700,000	STIP funding applied for
Bridge File 75060	\$500,000	STIP funding applied for
Bridge File 81336	\$250,000	STIP funding applied for
LC - Skate Park	\$200,000	50/50 cost share proposed

FV - Fire hall renovation	\$50,000	Included in 2024 Operating Budget
LC - Fire Hall renovation	\$50,000	Included in 2024 Operating Budget



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	December 6-7, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	2024 Interim Operating Budget

BACKGROUND / PROPOSAL:

The fiscal year for all municipalities in Alberta is the calendar year i.e. starts January 1st and ends December 31. Municipalities need to adopt an interim operating budget to continue day-to-day operations until the annual operating budget is adopted by Council. *Section 242(2) of the Municipal Government Act* provides the legislative authority for Councils to adopt an Interim Operating Budget for part of a calendar year.

Due to the recent announcement by the Orphan Well Association administration is anticipating reductions in the County's linear assessments in 2024, administration is recommending that Council pass an Interim Operating Budget based on approximately 50% of the approved 2023 Operating Budget as detailed in Appendix I until all assessments are received. The recommended interim budget includes only approved programs and levels of services (i.e. no new expenditures, only base programs) and excludes extra-ordinary expenditures that may have occurred in 2023 or items being proposed in the 2024 Operating Budget Submission.

The only project included in the 2024 Interim Operating Budget is the Housing Needs Assessment One time project.

As 2023 & 2024 Capital and 2023 One Time Projects are funded by grants, or reserves, they can move forward once funding allocations are approved.

Historically, when Council passes the Interim Operating Budget, they released 50% of the Non-Profit Organizations Operating Grants that was previously approved. Administration is requesting a motion if Council wishes to continue this practice.

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

OPTIONS & BENEFITS:

The approval of an interim operating budget is required to comply with legislation since the 2024 Annual Operating Budget will not be adopted prior to January 1, 2024.

The approval of the interim will allow for the payment of expenses for normal operating needs and the provision of services to the ratepayers.

COSTS & SOURCE OF FUNDING:

The municipality will be relying on its working funds until the 2023 tax levy.

COMMUNICATION/PUBLIC PARTICIPATION:

This information and data within this report will form the basis for the financial reporting and monitoring of the budget to Council related to the fiscal year.

POLICY REFERENCES:

Policy FIN004 Operating Budget
Policy FIN022 Budget Development

RECOMMENDED ACTION:

Motion 1

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 Interim Operating Budget as detailed in Appendix I - 2024 Interim Operating Budget be approved.

Motion 2

Simple Majority Requires 2/3 Requires Unanimous

That fifty percent (50%) of the approved 2023 operating grants for Non-Profit Organizations, that were recommended for a 2024 Operating Grants be released.

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

Appendix 1 - 2024 Interim Operating Budget

Operational Budget by Department	2023 Budget	2024 Interim Budget
Administration	\$6,183,558	\$3,091,779
Agriculture	\$1,749,688	\$874,844
Airports	\$250,449	\$125,225
Ambulance	\$11,599	\$5,800
Council	\$960,256	\$480,128
Enforcemnet Services	\$844,669	\$422,335
Fire Services	\$746,862	\$373,431
Library	\$285,735	\$142,868
Non Profit Organizations	\$894,410	\$447,205
Parks & Playgrounds	\$410,427	\$205,214
Planning & Subdivision Development*	\$1,610,904	\$607,589
Projects & Infrastructure *		\$197,863
Public Works	\$11,774,202	\$5,887,101
Recreation Boards	\$1,170,354	\$585,177
Sewer Disposal	\$739,994	\$369,997
Tourism	\$28,500	\$14,250
Waste Management	\$761,355	\$380,678
Water Distribution	\$2,681,678	\$1,340,839
TOTAL EXPENDITURES:	<u>\$31,104,640</u>	<u>\$15,552,320</u>

* Updated budget reporting

2024 One Time Project		
Housing Needs Assessment	\$	120,000