





MACKENZIE COUNTY


BUDGET COUNCIL MEETING

**OCTOBER 30, 2024
10:00 AM**

FORT VERMILION
COUNCIL CHAMBERS

 780.927.3718

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 4511-46 Avenue, Fort Vermilion

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Mackenzie County

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Wednesday, October 30, 2024
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	
CLOSED MEETING:		<i>Freedom of Information and Protection of Privacy Act Division 2, Part 1 Exceptions to Disclosure</i>	
	4.	a)	
		b)	
TENDERS:	5.	a) None	
PUBLIC HEARINGS:	6.	a) None	
DELEGATIONS	7.	a) None	
GENERAL REPORTS:	8.	a) None	
AGRICULTURE SERVICES:	9.	a) None	
COMMUNITY SERVICES:	10.	a) None	
FINANCE:	11.	a) Draft 2025 Operating Budget	5
		b) 2025 Draft Operating Budget Reserve Allocations and Draws	39
		c) Organizational Chart Review	43
		d) 2025 Administration Conference, Workshop, and Training Budget Requests (Handout)	57

		e)	Review 2025 One Time Projects	59
		f)	Local Growth and Sustainability Grant	65
OPERATIONS:	12.	a)	None	
UTILITIES:	13.	a)	None	
PLANNING & DEVELOPMENT:	14.	a)	None	
ADMINISTRATION	15.	a)	None	
COMMITTEE OF THE WHOLE ITEMS:	16.	a)	N/A	
		b)		
COUNCIL COMMITTEE REPORTS:	17.	a)	N/A	
		b)		
INFORMATION / CORRESPONDENCE:	18.	a)	None	
NOTICE OF MOTION:	19.	a)		
NEXT MEETING DATES:	20.	a)	Regular Council Meeting November 13, 2024 10:00 a.m. Fort Vermilion Council Chambers	
		b)	Budget Council Meeting November 18, 2024 10:00 a.m. Fort Vermilion Council Chambers	
ADJOURNMENT:	21.	a)	Adjournment	



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Draft 2024 Operating Budget

BACKGROUND / PROPOSAL:

Administration has drafted the 2025 Operating Budget for Councils review.

The 2025 Operating Budget presented is based on current expense review, and service levels as identified by Council in 2024. 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 2025 operating budget.
- 2024 Police Costing Model Municipal Share
- Council Committees – current
- Administration Workshop, Conference, and Training requests
- Regraveling program
- Gravel Crushing
- 2024 funding allocated to Non-Profit Organizations
- Funding of Reserves as per Policy
- Approved Organizations Chart as of 2024-06-26

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

Not Included in this draft budget:

- 2024 Carry Forward One Time Projects*
- Proposed 2025 One Time Projects
- Any service level changes not approved by Council motion

*2024 One Time Projects being carried forward are fully funded, and will have no negative impact on the 2025 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.

**2024 Year to Date (YTD) Actuals are as of August 31, 2024.

While drafting the 2025 Operating Budget, administration will ensure to incorporate any service level changes into the 2026 & 2027 operating budgets for Councils review, and approval in subsequent Budget Council Meetings.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Tax Levy or Various Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

FIN022 Budget Development Policy

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the 2025 Draft Operating Budget be amended by Tracking Sheet change # ____.

AND/OR

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

✓ Simple Majority Requires 2/3 Requires Unanimous

That administration continues to develop the 2025 Operating Budget, and present at the next Budget Council meeting as discussed.

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

EXECUTIVE SUMMARY

2025 OPERATING DRAFT BUDGET HIGHLIGHTS – OCTOBER 30, 2024

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 2025 Draft Operating Budget.

Administration continues to develop the 2025 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 various repairs and maintenance identified, wages, contractual agreements and, goods and supplies. 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, while increasing previous years regravelling program, and need for culvert replacements.

Overall the County’s draft taxation expenditures are proposed at \$40,194,256 which is showing a decrease of \$2,101,179 compared to the 2024 budget. \$2,641,137 of the noted decrease are one time projects from 2024 that are not incorporated into this draft budget. Not including one time project would have the operating budget expenditures requesting an overall increase of \$539,958.

Administration continues to review service level costs, and services provide.

There are anticipated reductions in linear assessment, a 3-4% increase in residential growth including inflationary, and 1% growth for industrial/commercial.

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 Local Government Fiscal Framework grant funding was implemented in 2025, and the operational funding is incorporated in the 2025 Draft budget being presented.
- 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. The 2025/2026 expense is anticipated to change as the municipality completed their Census, and the funding model accounts for population served within the municipality, not including First Nations reserves.

OPERATING BUDGET OVERVIEW

The 2025 Proposed Operating Budget was prepared on the premise that the County will deliver the same level and quality of services approved in the 2024 Operating Budget. The base operating budget revenue to expenditures is currently anticipating a surplus of funds of \$982,958. Not included in the draft operating budget is any approved one time projects, and their funding components. The surplus is partially 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 \$1,118,222. These changes are detailed in Exhibit 1 below.

YTD – August 31, 2024

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 \$2,101,179. The major changes are detailed in the notes explaining Exhibit 2 below.

YTD – August 31, 2024

Exhibit 1: Revenue Changes in the Operating Budget \$1,118,222

[100] Municipal Taxes has an overall estimated increase of \$887,271. 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 \$44,840 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 \$10,812 to reflect the growth forecast.

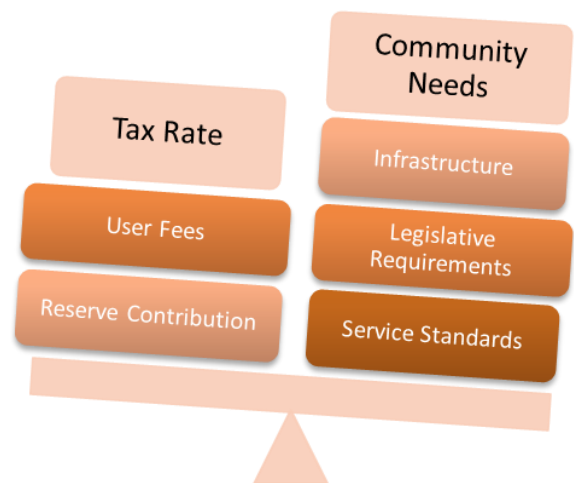
[550] Interest Revenues have increased by \$450,000. This increase is anticipated as the County has, and anticipated future favourable returns on investments.

[840] Contribution from Other Source Grants have decreased by \$611,945 primarily from the one time projects that are not incorporated into the existing draft budget.

[909] Contribution from Other Sources have decreased by \$583,337 solely from the one time projects are not incorporated into the existing draft budget.

[930/940] Contribution from Operating/Capital Reserves only identify a decrease of \$49,132 primarily as the 2025 draft budget is funding gravel crushing from the Gravel Crushing Reserve in the amount of \$1,700,000, one time projects not being incorporated into the existing draft budget, and other one time events funded by operating reserves approved by Council.

The other reserve funding currently allocated in the draft 2025 operating budget is \$50,000 for gravel reclamation.



Revenues by Object Code

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
100-Municipal Taxes	\$24,293,305	\$26,806,312	\$28,916,133	\$28,655,317	\$29,542,588	\$887,271
124-Frontage	\$40,286	\$36,204	\$26,156	\$38,713	\$18,315	(\$20,398)
261-Ice Bridge	\$135,000	\$135,000	\$145,000	\$135,000	\$135,000	\$0
420-Sales of goods and services	\$914,177	\$2,637,748	\$981,844	\$1,083,116	\$1,115,636	\$32,520
421-Sale of water - metered	\$3,562,354	\$3,813,463	\$2,929,102	\$4,078,995	\$4,123,835	\$44,840
422-Sale of water - bulk	\$1,012,634	\$1,084,811	\$844,508	\$1,014,844	\$1,025,656	\$10,812
424-Sale of land	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)
510-Penalties on taxes	\$257,208	\$230,295	\$200,463	\$250,000	\$250,000	\$0
511-Penalties of AR and utilities	\$29,267	\$32,300	\$25,345	\$32,000	\$35,000	\$3,000
520-Licenses and permits	\$53,445	\$72,551	\$77,040	\$54,000	\$69,000	\$15,000
521-Offsite levy	\$181,910	\$128,991	\$42,968	\$20,000	\$7,841	(\$12,159)
522-Municipal reserve revenue	\$100,213	\$47,913	\$70,810	\$50,000	\$50,000	\$0
526-Safety code permits	\$247,372	\$509,038	\$234,267	\$350,000	\$300,000	(\$50,000)
525-Subdivision fees	\$66,224	\$62,254	\$72,391	\$125,000	\$75,000	(\$50,000)
530-Fines	\$8,512	\$20,951	\$6,591	\$15,000	\$15,000	\$0
531-Safety code fees	\$10,695	\$17,263	\$9,227	\$12,000	\$10,000	(\$2,000)
550-Interest revenue	\$971,306	\$2,018,998	\$1,052,010	\$1,350,000	\$1,800,000	\$450,000
551-Market value changes	(\$79,569)	(\$38,026)	\$122,491	\$0	\$0	\$0
560-Rental and lease revenue	\$190,420	\$211,276	\$161,734	\$201,660	\$219,711	\$18,051
570-Insurance proceeds	\$0	\$6,375	\$0	\$0	\$0	\$0
597-Other revenue	\$26,887	\$94,017	\$20,002	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$120,959	\$173,403	\$0	\$85,000	\$0	(\$85,000)
630-Sale of non-TCA equipment	(\$22,986)	\$979,602	\$0	\$500	\$0	(\$500)
830-Federal grants	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$9,280,115	\$5,436,335	\$794,428	\$1,270,577	\$609,632	(\$611,945)
909- Other Sources-Grants	\$350,545	\$110,734	\$75,295	\$534,337	\$0	(\$583,337)
930-Contribution From Operating Reserves	\$1,937,930	\$812,367	\$0	\$1,799,132	\$1,750,000	(\$49,132)
940-Contribution From Capital	\$406,021	(\$40,893)	\$0	\$1,105,245	\$0	(\$1,105,245)
TOTAL REVENUE	\$44,094,230	\$45,399,285	\$36,807,801	\$42,295,436	\$41,177,214	(\$1,118,222)

Exhibit 2: Expenditure Changes in the Operating Budget -\$2,101,179

[110] [132] [136] Wages and Benefits had an increase of \$144,544. The changes from the 2024 approval reflect the following: Approved level increases to staffing while ensuring service levels, and other adjustments as set out in the union agreement.

[151] Honoraria's have decreased by \$60,535 to reflect historical expenses for 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 \$4,782 which reflects the increase in administration courses being offered.

[252] Repairs and Maintenance Buildings reflects an increase of \$10,510 based on anticipated repairs identified for 2025.

[253] Repairs and Maintenance Equipment reflects a decrease of \$89,630 based on anticipated existing municipal equipment servicing requirements.

[259] Repairs and Maintenance Structural reflects a decrease of \$47,900 based on the requested increase for the regravelling program, and adjusting the expenses identified within this budget line.

[511] Goods and Supplies increased by \$80,927 based on anticipated increase in pricing that was realized in 2024.

[521] Fuel and Oil reflects a decrease of \$55,432 based on current actual averages within the existing fuel agreement entered into in 2024.

[534] As the County has 2,369 km of roads within the Municipality, regravelling is a large expenditure every year. In 2024 Council approved an additional \$850,000 to this budget, and administration is requesting this be approved again in 2025.

[536] As the County last crushed in 2022, administration is requesting a budget of \$1,700,000 for the 2025, with funding coming from the Gravel Crushing Reserve.

[543] [544] Utilities (Natural Gas & Electricity) with agreements the municipality was able to enter into for electricity costs, a decrease of approximately \$46,306 is identified within the budget reflecting current actual averages

[735] Grants to Organizations decreased by \$35,002 due grants awarded in 2024 have been included in this draft operating budget, and may be amended +/- once Council reviews grant applications received.

[831] [832] Interest & Principle on Debt is induced by \$1,102,960 as the 2024 La Crete North Sanitary Sewer project was incorporated in the budget.

[763] [764] Contributions to reserves are reflected at \$5,490,147 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. .

[921] Bad Debt has been budgeted for \$1,855,000, the same request as 2024. The municipality had entered into multiple large dollar tax payment agreements in 2021, 2022, and 2023 that have not been honored. 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] No One Time Projects have been incorporated into the draft operating budget, and are being brought forward for Councils review.

Expenditures by Object Code

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING EXPENSES						
110-Wages and salaries	\$6,617,436	\$6,791,783	\$4,769,481	\$7,632,984	\$7,763,803	\$130,819
132-Benefits	\$1,203,687	\$1,365,470	\$1,149,096	\$1,660,483	\$1,675,693	\$15,210
136-WCB contributions	\$99,542	\$65,663	\$31,040	\$87,632	\$86,147	(\$1,485)
142-Recruiting	\$2,874	\$0	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$47,638	\$28,608	\$33,182	\$43,200	\$57,600	\$14,400
151-Honoraria	\$576,246	\$637,463	\$415,726	\$728,415	\$667,880	(\$60,535)
211-Travel and subsistence	\$254,971	\$248,147	\$189,855	\$417,546	\$451,630	\$34,084
212-Promotional expense	\$26,610	\$37,197	\$22,405	\$72,000	\$96,400	\$24,400
214-Memberships & conference fees	\$95,118	\$113,521	\$109,845	\$164,433	\$169,715	\$5,282
215-Freight	\$120,007	\$131,164	\$64,593	\$122,450	\$119,950	(\$2,500)
216-Postage	\$59,568	\$52,834	\$38,425	\$52,000	\$51,500	(\$500)
217-Telephone	\$124,814	\$126,168	\$76,794	\$104,858	\$113,150	\$8,292
221-Advertising	\$69,075	\$78,860	\$70,961	\$99,775	\$104,775	\$5,000
223-Subscriptions and publications	\$10,278	\$6,619	\$9,283	\$23,020	\$14,670	(\$8,350)
231-Audit fee	\$128,500	\$128,600	\$108,000	\$120,000	\$140,000	\$20,000
232-Legal fee	\$57,001	\$185,541	\$198,946	\$285,000	\$160,000	(\$125,000)
233-Engineering consulting	\$238,666	\$90,516	\$106,872	\$217,000	\$233,100	\$16,100
235-Professional fee	\$178,028	\$233,167	\$224,145	\$239,700	\$244,700	\$5,000
236-Police Funding	\$531,924	\$751,090	\$177,723	\$851,567	\$851,567	\$0
239-Training and education	\$59,907	\$24,579	\$23,997	\$90,445	\$77,603	(\$12,842)
242-Computer programming	\$115,143	\$144,396	\$239,753	\$376,653	\$382,512	\$5,859
243-Waste Management	\$483,652	\$480,440	\$356,761	\$462,864	\$467,364	\$4,500
251-Repair & maintenance - bridges	\$109,365	\$65,428	\$16,387	\$159,500	\$159,500	\$0
252-Repair & maintenance - buildings	\$169,249	\$162,175	\$122,112	\$176,140	\$186,650	\$10,510
253-Repair & maintenance - equipment	\$490,222	\$405,937	\$270,970	\$429,370	\$519,000	\$89,630
255-Repair & maintenance - vehicles	\$102,076	\$104,232	\$45,721	\$117,300	\$119,500	\$2,200
258-Contracted Services	\$946,891	\$669,060	\$518,641	\$723,213	\$702,107	(\$21,106)
259-Repair & maintenance - structural	\$1,203,522	\$1,663,611	\$1,066,535	\$1,869,100	\$1,821,200	(\$47,900)
260-Roadside Mowing & Spraying	\$390,103	\$411,829	\$297,044	\$468,444	\$508,727	\$40,283
261-Ice bridge construction	\$154,803	\$83,231	\$129,204	\$127,000	\$140,000	\$13,000
262-Rental - building and land	\$54,525	\$65,460	\$48,973	\$70,400	\$70,400	\$0

263-Rental - vehicle and equipment	\$96,580	\$29,119	\$42,094	\$50,288	\$47,898	(\$2,390)
266-Communications	\$129,311	\$129,213	\$101,369	\$169,937	\$187,854	\$17,917
271-Licenses and permits	\$11,194	\$33,067	\$9,557	\$25,200	\$38,350	\$13,150
272-Damage claims	\$8,875	\$13,500	\$0	\$0	\$0	\$0
274-Insurance	\$632,300	\$605,381	\$492,922	\$641,892	\$634,602	(\$7,290)
342-Assessor fees	\$225,237	\$230,087	\$104,027	\$237,000	\$237,000	\$0
290-Election cost	\$0	\$428	\$0	\$3,000	\$25,000	\$22,000
511-Goods and supplies	\$1,042,046	\$1,050,930	\$808,414	\$1,257,234	\$1,338,161	\$80,927
515-Lab Testing Water/Sewer	\$43,545	\$48,314	\$33,949	\$55,500	\$50,000	(\$5,500)
521-Fuel and oil	\$1,101,109	\$851,925	\$629,336	\$1,125,687	\$1,070,255	(\$55,432)
530-Oil dust control	\$0	\$91,546	\$107,013	\$100,000	\$240,000	\$140,000
531-Chemicals and salt	\$384,104	\$357,806	\$344,801	\$445,300	\$455,300	\$10,000
532-Calcium dust control	\$941,956	\$130,098	\$69,124	\$193,000	\$145,000	(\$48,000)
533-Grader blades	\$146,415	\$151,682	\$13,841	\$150,000	\$150,000	\$0
534-Gravel (apply; supply and apply)	\$5,121,260	\$2,099,327	\$1,757,888	\$2,548,000	\$2,550,000	\$2,000
994-Change in Inventory	(\$1,845,709)	(\$457,829)	\$0	(\$612,489)	(\$467,539)	\$144,950
535-Gravel reclamation cost:	\$0	\$9,572	\$79,904	\$370,000	\$50,000	(\$320,000)
536-Gravel Crushing:	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
543-Natural gas	\$159,743	\$140,009	\$83,751	\$182,564	\$119,218	(\$63,346)
544-Electrical power	\$746,568	\$722,191	\$508,354	\$797,533	\$814,573	\$17,040
550-Carbon Tax	\$148,752	\$176,511	\$159,846	\$240,000	\$240,000	\$0
710-Grants to local governments	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$0
735-Grants to other organizations	\$2,352,336	\$2,558,284	\$2,223,181	\$2,505,221	\$2,470,219	(\$35,002)
763/764-Contributed to Reserves	\$2,547,060	\$4,700,072	\$0	\$5,347,805	\$3,019,928	(\$2,327,877)
810-Interest and service charges	\$23,605	\$31,627	\$20,507	\$22,360	\$22,360	\$0
831-Interest - long term debt	\$362,400	\$349,914	\$145,505	\$368,759	\$785,758	\$416,999
832-Principle - Long term debt	\$1,356,458	\$1,183,119	\$651,916	\$1,318,015	\$2,003,976	\$685,961
921-922-Bad Debt/Tax Cancellation/Writeoff	\$586,732	\$1,637,860	\$98,548	\$1,855,000	\$1,855,000	\$0
One Time projects	\$9,340,092	\$5,248,820	\$896,168	\$2,641,137	\$0	(\$2,641,137)
TOTAL	\$42,633,409	\$39,725,363	\$22,564,486	\$42,295,436	\$40,204,756	(\$2,090,679)
Surplus / Deficiency				\$0	\$972,458	

Exhibit 3: One-Time Projects 2025

Historically the County has considered items during budget deliberations that have been identified as one-time projects. As Council was very budget conscious in 2024, minimal new one-time Projects were approved. Administration will be presenting the current one time projects that administration has identified as completed, is requesting be carried forward, or requiring additional funds at a future Council meeting.

There are 3 new one-time project for 2025 that administration is requesting of Council, and will be presented during this budget meeting:

Aerial Imagery	\$150,000
Rural Traffic Counts	\$ 55,000
Planning for Tompkins River Crossing	\$200,000

Exhibit 4: 2025 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, or levels of service are being presented by administration at this time. The 2025 draft budget will be amended based on Council’s directive of these New Initiatives.

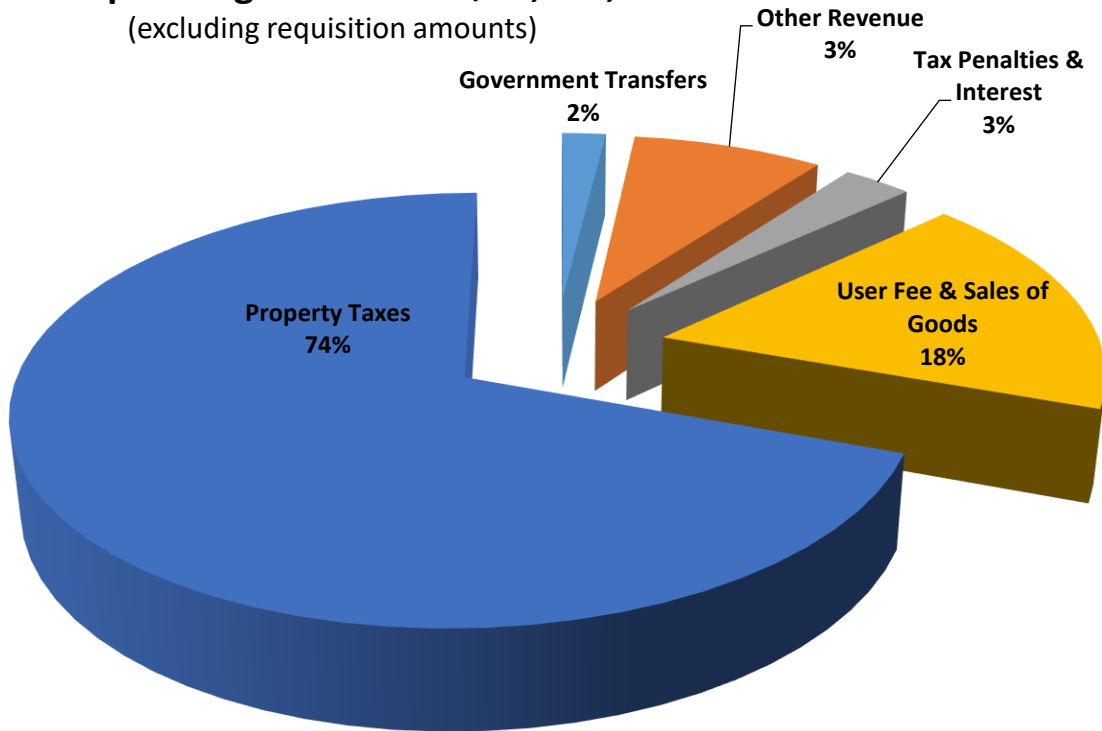
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete any or all of the proposed items.



Total Revenues

2024 Operating Revenues - \$41,177,214

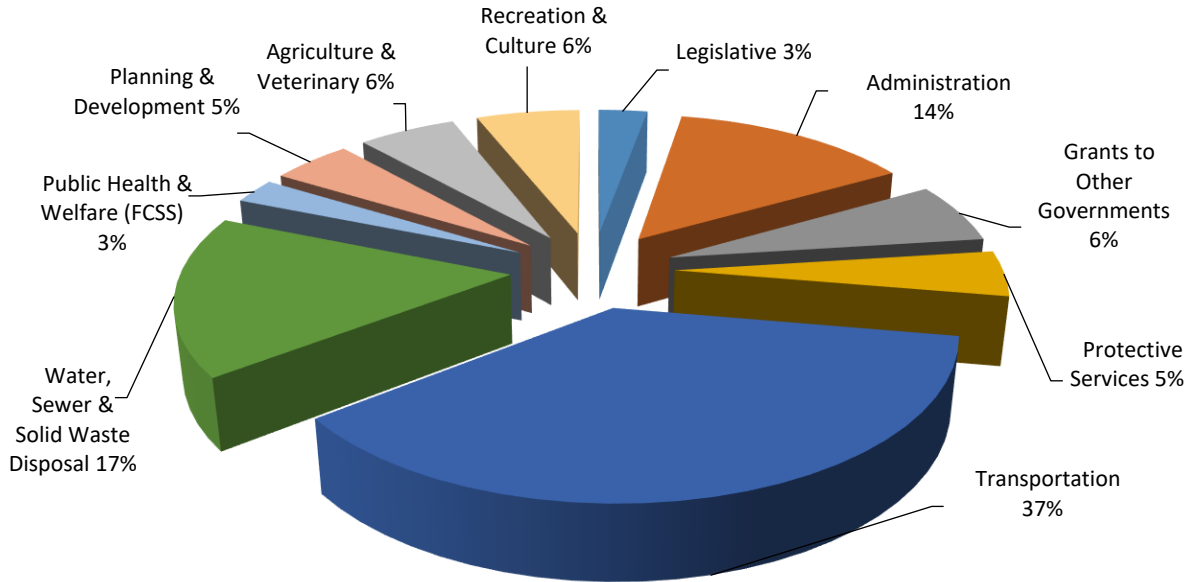
(excluding requisition amounts)



	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
Revenues	Total	Total	Total	Budget	Budget	2024/25
Taxes	\$24,293,305	\$26,806,312	\$28,916,133	\$28,655,317	\$29,542,588	\$887,271
User Fees/Sales /Rentals	\$1,104,597	\$2,849,024	\$1,143,578	\$1,284,776	\$1,335,347	\$50,571
Water/Sewer Rates	\$4,574,988	\$4,898,274	\$3,773,610	\$5,093,839	\$5,149,491	\$55,652
Penalties- Overdue Accounts	\$286,475	\$262,595	\$225,808	\$282,000	\$285,000	\$3,000
Permit & Fees	\$377,736	\$661,106	\$392,925	\$541,000	\$454,000	(\$87,000)
Interest Earnings	\$891,737	\$1,980,972	\$1,174,501	\$1,350,000	\$1,800,000	\$450,000
Grants	\$9,630,660	\$5,547,069	\$869,723	\$1,804,914	\$609,632	(\$1,195,282)
Other Revenue	\$590,781	\$1,622,459	\$311,523	\$379,213	\$251,156	(\$128,057)
Reserve Draws	\$2,343,951	\$771,474	\$0	\$2,904,377	\$1,750,000	(\$1,154,377)
Total Revenues	\$44,094,230	\$45,399,285	\$36,807,801	\$42,295,436	\$41,177,214	(\$1,118,222)

Total Expenditures

2024 Operating Expenses - \$40,204,756



Expenditures	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Salaries and Benefits	\$8,547,423	\$8,888,988	\$6,398,525	\$10,167,715	\$10,266,123	\$98,409
Materials and Supplies	\$6,600,749	\$4,261,305	\$3,870,198	\$5,502,367	\$7,604,677	\$2,102,310
Contracted Services	\$6,385,568	\$6,588,998	\$4,471,952	\$7,496,415	\$7,519,519	\$23,104
Utilities	\$2,280,986	\$2,016,804	\$1,458,081	\$2,450,642	\$2,357,196	(\$93,446)
Debt/Capital Financing	\$4,876,255	\$7,912,164	\$996,380	\$9,281,939	\$7,737,022	(\$1,544,917)
Grants	\$4,602,336	\$4,808,284	\$4,473,181	\$4,755,221	\$4,720,219	(\$35,002)
One Time Projects	\$9,340,092	\$5,248,820	\$896,168	\$2,641,137	\$0	(\$2,641,137)
Total Expenditures	\$42,633,409	\$39,725,363	\$22,564,486	\$42,295,436	\$40,204,756	(\$2,090,679)
Estimated 2024 Surplus/Deficiency					\$972,458	\$972,457



**Mackenzie County
11-Council**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
OPERATING EXPENSES						
132-Benefits	\$51,999	\$54,603	\$68,299	\$100,359	\$109,993	\$9,634
136-WCB contributions	\$6,034	\$4,119	\$2,352	\$6,041	\$6,020	(\$21)
151-Honoraria	\$508,680	\$453,235	\$349,324	\$625,915	\$571,580	(\$54,335)
211-Travel and subsistence	\$171,517	\$166,770	\$133,391	\$281,473	\$300,490	\$19,017
214-Memberships & conference fees	\$60,861	\$67,734	\$69,238	\$84,400	\$86,550	\$2,150
216-Postage	\$0	\$119	\$0	\$0	\$0	\$0
217-Telephone	\$7,314	\$6,956	\$4,819	\$7,700	\$7,700	\$0
221-Advertising	\$0	\$678	\$0	\$1,000	\$1,000	\$0
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	\$0	\$950	\$0	\$8,000	\$8,000	\$0
239-Training & Education	\$1,543	\$310	\$690	\$2,800	\$4,300	\$1,500
266-Communications	\$14,254	\$13,665	\$9,729	\$15,615	\$16,200	\$585
274-Insurance	\$2,194	\$2,194	\$1,828	\$2,194	\$2,260	\$66
290-Election cost	\$0	\$428	\$0	\$3,000	\$25,000	\$22,000
511-Goods and supplies	\$5,086	\$10,387	\$7,584	\$9,700	\$28,500	\$18,800
TOTAL	\$829,482	\$782,148	\$647,254	\$1,148,197	\$1,167,593	\$19,396
					(\$1,167,593)	
TOTAL EXPENSES	\$829,482	\$782,148	\$647,254	\$1,148,197	\$1,167,593	\$19,396
EXCESS (DEFICIENCY)	(\$829,482)	(\$782,148)	(\$647,254)	(\$1,148,197)	(\$1,167,593)	(\$19,396)

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Expenditures:						
Salaries and Benefits	\$566,713	\$511,957	\$419,975	\$732,315	\$687,593	(\$44,722)
Materials and Supplies	\$239,007	\$246,426	\$210,903	\$382,373	\$445,840	\$63,467
Contracted Services	\$16,448	\$16,809	\$11,557	\$25,809	\$26,460	\$651
Utilities	\$7,314	\$6,956	\$4,819	\$7,700	\$7,700	\$0
Total Expenditures	\$829,482	\$782,148	\$647,254	\$1,148,197	\$1,167,593	\$19,396

**Mackenzie County
12-Administration**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$46,143	\$47,695	\$39,573	\$39,500	\$39,500	\$0
510-Penalties on taxes	\$257,208	\$230,295	\$200,463	\$250,000	\$250,000	\$0
511-Penalties of AR and utilities	\$7,930	\$12,475	\$9,319	\$20,000	\$23,000	\$3,000
550-Interest revenue	\$971,306	\$2,018,998	\$1,052,010	\$1,350,000	\$1,800,000	\$450,000
551-Market value changes	(\$79,569)	(\$38,026)	\$122,491	\$0	\$0	\$0
560-Rental and lease revenue	\$81,344	\$69,580	\$50,097	\$68,400	\$71,970	\$3,570
570-Insurance Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
592-Well drilling revenue	\$0	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$20,642	\$28,844	\$19,277	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$120,959	\$173,403	\$0	\$85,000	\$0	(\$85,000)
630-Sale of non-TCA equipment	(\$20,006)	\$0	\$0	\$500	\$0	(\$500)
840-Provincial grants	\$8,761,991	\$3,873,315	\$141,565	\$409,000	\$0	(\$360,000)
890-Gain (Loss) Penny Rounding	\$0	\$3	(\$4)	\$0	\$0	\$0
909-OTHER Sources-Grant	\$317,163	\$41,401	\$6,276	\$451,538	\$0	(\$500,538)
930-Contrubution From Operating Reserve	\$0	\$479,695	\$0	\$865,596	\$0	(\$865,596)
940-Contribution from Capital	\$384,545	(\$71,266)	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$10,869,656	\$6,866,412	\$1,641,067	\$3,564,534	\$2,209,470	(\$1,355,064)
OPERATING EXPENSES						
110-Wages and salaries	\$1,661,196	\$1,793,596	\$1,330,545	\$2,090,250	\$2,024,379	(\$65,871)
132-Benefits	\$308,059	\$330,594	\$292,399	\$438,110	\$423,871	(\$14,239)
136-WCB contributions	\$25,072	\$16,764	\$7,856	\$20,367	\$20,405	\$38
142-Recruiting	\$2,874	\$0	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$14,400	\$14,400	\$19,772	\$14,400	\$14,400	\$0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$20,055	\$23,965	\$20,408	\$44,968	\$62,119	\$17,151
212-Promotional expense	\$17,846	\$25,569	\$7,076	\$27,000	\$51,400	\$24,400
214-Memberships & conference fees	\$8,641	\$13,730	\$15,521	\$33,838	\$37,870	\$4,032
215-Freight	\$7,054	\$6,402	\$4,597	\$9,500	\$9,500	\$0
216-Postage	\$21,991	\$27,218	\$24,711	\$24,600	\$20,500	(\$4,100)
217-Telephone	\$51,579	\$53,005	\$36,691	\$45,030	\$51,120	\$6,090
221-Advertising	\$57,636	\$67,634	\$60,896	\$68,500	\$75,000	\$6,500
223-Subscriptions and publications	\$4,551	\$1,897	\$4,341	\$16,020	\$7,670	(\$8,350)
231-Audit fee	\$128,500	\$128,600	\$108,000	\$120,000	\$140,000	\$20,000
232-Legal fee	\$53,523	\$151,962	\$192,783	\$275,000	\$150,000	(\$125,000)
233-Engineering consulting	\$1,775	\$620	\$7,458	\$0	\$10,000	\$10,000
235-Professional fee	\$76,100	\$97,429	\$90,137	\$85,000	\$65,000	(\$20,000)
239-Training and education	\$25,490	\$2,460	\$3,558	\$11,315	\$4,340	(\$6,975)
242-Computer programming	\$83,524	\$93,210	\$155,694	\$272,993	\$282,245	\$9,252
243-Waste Management	\$8,094	\$8,421	\$8,072	\$8,800	\$11,800	\$3,000
252-Repair & maintenance - buildings	\$91,494	\$52,195	\$36,758	\$61,700	\$62,700	\$1,000
253-Repair & maintenance -	\$3,569	\$11,490	\$2,919	\$12,120	\$8,900	(\$3,220)
255-Repair & maintenance - vehicles	\$1,584	\$7,119	\$2,852	\$8,000	\$6,000	(\$2,000)
258-Contracted Services	\$8,360	\$3,555	\$20,467	\$40,000	\$40,000	\$0
259-Repair & maintenance - structural	\$341	\$3,000	\$407	\$0	\$0	\$0
262-Rental - building and land	\$30	\$0	\$0	\$0	\$0	\$0
263-Rental - vehicle and equipment	\$20,942	\$7,315	\$6,678	\$9,388	\$12,018	\$2,630
266-Communications	\$48,016	\$49,956	\$38,308	\$51,880	\$58,702	\$6,822
271-Licenses and permits	\$112	\$252	\$0	\$100	\$100	\$0
272-Damage claims	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$119,289	\$107,433	\$82,477	\$107,899	\$110,656	\$2,757
342-Assessor fees	\$225,237	\$230,087	\$104,027	\$237,000	\$237,000	\$0
511-Goods and supplies	\$100,383	\$97,164	\$65,025	\$103,750	\$126,990	\$23,240
521-Fuel and oil	\$20,735	\$22,287	\$23,355	\$33,948	\$39,737	\$5,789
543-Natural gas	\$24,667	\$25,210	\$20,263	\$28,207	\$28,152	(\$55)
544-Electrical power	\$91,185	\$82,702	\$64,807	\$98,059	\$113,361	\$15,302
710-Grants to local governments	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$0
810-Interest and service charges	\$22,229	\$30,249	\$19,699	\$21,000	\$21,000	\$0
831-Interest - long term debt	\$0	\$19,913	\$14,051	\$66,608	\$61,198	(\$5,410)
832-Principle - Long term debt	\$0	\$0	\$50,995	\$103,309	\$108,719	\$5,410
TOTAL	\$5,606,133	\$5,857,403	\$5,193,603	\$6,853,659	\$6,761,852	(\$91,807)
Non-TCA projects	\$8,429,538	\$4,084,882	\$452,904	\$1,510,504	\$0	(\$1,510,504)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$149,759	\$354,597	\$0	\$85,000	\$0	(\$85,000)
764-Contributed to Capital Reserve	\$222,241	\$0	\$0	\$50,000	\$111,155	\$61,155
921-Bad Debt	\$302,112	(\$35,461)	\$0	\$1,850,000	\$1,850,000	\$0
922-Tax Cancellation/Writeoff	\$284,620	\$1,673,321	\$98,548	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	\$1,994	(\$1,157)	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$322,004	\$320,264	\$0	\$321,824	\$0	(\$321,824)
TOTAL EXPENSES	\$15,318,401	\$12,253,849	\$5,745,055	\$10,670,987	\$8,723,007	(\$1,947,980)
EXCESS (DEFICIENCY)	(\$4,448,745)	(\$5,387,437)	(\$4,103,988)	(\$7,106,453)	(\$6,513,537)	\$592,916

Mackenzie County
12-Administration

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$127,487	\$117,275	\$89,670	\$107,900	\$111,470	\$3,570
Penalties- Overdue Accounts	\$265,138	\$242,770	\$209,782	\$270,000	\$273,000	\$3,000
Interest Earnings	\$891,737	\$1,980,972	\$1,174,501	\$1,350,000	\$1,800,000	\$450,000
Grants	\$9,079,154	\$3,914,716	\$147,841	\$860,538	\$0	(\$860,538)
Other Revenue	\$121,595	\$202,250	\$19,273	\$110,500	\$25,000	(\$85,500)
Reserve Draws	\$384,545	\$408,429	\$0	\$865,596	\$0	(\$865,596)
Total Revenues	\$10,869,656	\$6,866,412	\$1,641,067	\$3,564,534	\$2,209,470	(\$1,355,064)
Expenditures:						
Salaries and Benefits	\$2,011,601	\$2,155,354	\$1,650,572	\$2,578,127	\$2,498,055	(\$80,072)
Materials and Supplies	\$347,283	\$359,501	\$361,827	\$612,584	\$677,734	\$65,150
Contracted Services	\$786,854	\$859,182	\$701,343	\$1,016,787	\$912,776	(\$104,011)
Utilities	\$188,166	\$183,204	\$145,116	\$205,244	\$232,370	\$27,126
Debt/Capital Financing	\$982,955	\$2,041,462	\$183,293	\$2,175,917	\$2,152,072	(\$23,845)
Grants	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$0
One Time Projects	\$8,429,538	\$4,084,882	\$452,904	\$1,510,504	\$0	(\$1,510,504)
Amortization	\$322,004	\$320,264	\$0	\$321,824	\$0	(\$321,824)
Total Expenditures	\$15,318,401	\$12,253,849	\$5,745,055	\$10,670,987	\$8,723,007	(\$1,947,980)

**Mackenzie County
23-Fire Department**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$171,831	\$1,173,891	\$256,916	\$156,000	\$156,000	\$0
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630- SALE OF NON TCA	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$0	\$169,907	\$0	\$0	\$0	\$0
909-Other Sources -Grants	\$0	\$0	\$0	\$13,030	\$0	(\$13,030)
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$23,000	\$0	(\$23,000)
TOTAL REVENUE	\$171,831	\$1,343,798	\$256,916	\$192,030	\$156,000	(\$36,030)
OPERATING EXPENSES						
110-Wages and salaries	\$42,469	\$43,985	\$26,383	\$46,694	\$42,389	(\$4,305)
132-Benefits	\$7,542	\$9,087	\$6,829	\$8,327	\$8,330	\$3
136-WCB contributions	\$629	\$378	\$175	\$523	\$1,105	\$582
151-Honoraria	\$67,566	\$184,228	\$66,402	\$102,500	\$96,300	(\$6,200)
211-Travel and subsistence	\$7,871	\$13,225	\$9,058	\$11,800	\$14,150	\$2,350
212 - Promotional Expenditure	\$0	\$0	\$0	\$3,000	\$3,000	\$0
214-Memberships & conference fees	\$1,965	\$100	\$100	\$3,630	\$3,630	\$0
215-Freight	\$2,096	\$2,819	\$456	\$3,000	\$3,000	\$0
216-Postage						
217-Telephone	\$28,388	\$28,180	\$10,057	\$11,240	\$12,600	\$1,360
221-Advertising	\$0	\$0	\$0	\$2,000	\$2,000	\$0
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$8,735	\$7,860	\$25	\$36,180	\$26,180	(\$10,000)
252-Repair & maintenance - buildings	\$15,545	\$14,068	\$16,436	\$11,500	\$10,500	(\$1,000)
equipment	\$22,332	\$34,855	\$7,516	\$42,000	\$43,500	\$1,500
255-Repair & maintenance - vehicles	\$7,109	\$9,869	\$1,033	\$12,000	\$12,000	\$0
258-Contracted Services	\$6,669	\$1,800	\$0	\$8,500	\$10,400	\$1,900
259-Repair & maintenance - structural	\$135	\$6,026	\$0	\$1,500	\$1,500	\$0
263-Rental - vehicle and equipment	\$29,632	\$6,670	\$34,365	\$27,000	\$27,000	\$0
266-Communications	\$51,418	\$49,987	\$40,369	\$76,512	\$76,512	\$0
271-Licenses and permits	\$0	\$28	\$0	\$4,000	\$4,000	\$0
272-Damage Claims	\$385	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$49,680	\$48,365	\$39,807	\$48,388	\$49,816	\$1,428
511-Goods and supplies	\$60,942	\$60,076	\$41,872	\$129,484	\$99,561	(\$29,923)
521-Fuel and oil	\$22,470	\$27,497	\$13,991	\$30,932	\$31,090	\$158
543-Natural gas	\$17,723	\$15,561	\$8,098	\$19,664	\$12,188	(\$7,476)
544-Electrical power	\$18,643	\$15,721	\$12,134	\$18,773	\$17,667	(\$1,106)
710-Grants to local governments	0	0	0	0	0	0
764-Contributed to Capital Reserve	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0
TOTAL	\$469,944	\$680,385	\$335,106	\$759,147	\$708,418	(\$50,729)
Non-TCA projects	\$0	\$162,048	\$22,990	\$23,000	\$0	(\$23,000)
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$195,023	\$212,639	\$0	\$212,639	\$0	(\$212,639)
TOTAL EXPENSES	\$664,967	\$1,055,072	\$358,096	\$994,786	\$708,418	(\$286,368)
EXCESS (DEFICIENCY)	(\$493,136)	\$288,726	(\$101,180)	(\$802,756)	(\$552,418)	\$250,338

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$171,831	\$1,173,891	\$256,916	\$156,000	\$156,000	\$0
Grants	\$0	\$169,907	\$0	\$13,030	\$0	(\$13,030)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$23,000	\$0	(\$23,000)
Total Revenues	\$171,831	\$1,343,798	\$256,916	\$192,030	\$156,000	(\$36,030)
Expenditures:						
Salaries and Benefits	\$118,206	\$237,678	\$99,789	\$158,044	\$148,124	(\$9,920)
Materials and Supplies	\$81,609	\$84,108	\$51,511	\$193,094	\$155,521	(\$37,573)
Contracted Services	\$182,905	\$171,640	\$139,526	\$227,400	\$231,228	\$3,828
Utilities	\$87,224	\$86,959	\$44,280	\$80,609	\$73,545	(\$7,064)
Debt/Capital Financing	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$162,048	\$22,990	\$23,000	\$0	(\$23,000)
Amortization	\$195,023	\$212,639	\$0	\$212,639	\$0	(\$212,639)
Total Expenditures	\$664,967	\$1,055,072	\$358,096	\$994,786	\$708,418	(\$286,368)

**Mackenzie County
25-Ambulance**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
560-Rental and lease revenue	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
TOTAL REVENUE	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
OPERATING EXPENSES						
252-Repair & maintenance - buildings	\$4,824	\$9,629	\$2,126	\$7,000	\$15,000	\$8,000
274-Insurance	\$2,215	\$3,076	\$2,879	\$3,000	\$3,168	\$168
TOTAL	\$7,039	\$12,705	\$5,005	\$10,000	\$18,168	\$8,168
995-Amortization of TCA	\$12,328	\$12,328	\$0	\$12,328	\$0	(\$12,328)
TOTAL EXPENSES	\$19,367	\$25,033	\$5,005	\$22,328	\$18,168	(\$4,160)
EXCESS (DEFICIENCY)	\$17,758	\$15,467	\$28,745	\$18,172	\$22,332	\$4,160

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
Total Revenues	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
Expenditures:						
Contracted Services	\$7,039	\$12,705	\$5,005	\$10,000	\$18,168	\$8,168
Amortization	\$12,328	\$12,328	\$0	\$12,328	\$0	(\$12,328)
Total Expenditures	\$19,367	\$25,033	\$5,005	\$22,328	\$18,168	(\$4,160)

**Mackenzie County
26-Enforcement Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$0	\$0	\$0	\$0	\$0	\$0
520-Licenses and permits	\$0	\$5	\$0	\$0	\$0	\$0
530-Fines	\$8,512	\$20,951	\$6,591	\$15,000	\$15,000	\$0
560-Rental and lease revenue	\$13,827	\$13,168	\$23,903	\$13,827	\$30,000	\$16,173
630-Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$22,339	\$34,124	\$30,494	\$28,827	\$45,000	\$16,173
OPERATING EXPENSES						
110-Wages and salaries	\$14,156	\$14,817	\$8,794	\$15,565	\$14,130	(\$1,435)
132-Benefits	\$2,514	\$2,525	\$1,940	\$2,776	\$2,572	(\$204)
136-WCB contributions	\$210	\$126	\$59	\$174	\$0	(\$174)
211-Travel and subsistence	\$856	\$130	\$902	\$2,000	\$2,000	\$0
214-Memberships & conference fees	\$375	\$0	\$0	\$0	\$0	\$0
215-Freight	\$81	\$0	\$0	\$0	\$0	\$0
216-Postage	\$0	\$0	\$0	\$0	\$1,500	\$1,500
217-Telephone	\$0	\$0	\$40	\$0	\$0	\$0
221-Advertising	\$0	\$0	\$0	\$2,000	\$2,000	\$0
223-Subscriptions and publications	\$2,439	\$687	\$2,894	\$3,500	\$3,500	\$0
235-Professional fee	\$180	\$2,587	\$320	\$2,000	\$2,000	\$0
236-Police Funding	\$531,924	\$751,090	\$177,723	\$851,567	\$851,567	\$0
239-Training and education	\$6,544	\$2,520	\$2,880	\$8,000	\$8,000	\$0
252-Repair & maintenance - buildings:	\$6,736	\$8,307	\$5,618	\$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	\$3,600	\$8,036	\$8,902	\$10,000	\$11,000	\$1,000
263-Rental - vehicle and equipment	\$0	\$0	\$0	\$0	\$0	\$0
266-Communications	\$615	\$484	\$0	\$500	\$500	\$0
274-Insurance	\$6,304	\$6,445	\$4,624	\$6,625	\$6,638	\$13
511-Goods and supplies	\$574	\$4,183	\$644	\$1,000	\$1,000	\$0
521-Fuel and oil	\$2,023	\$1,567	\$127	\$2,416	\$584	(\$1,832)
TOTAL	\$579,131	\$803,504	\$215,467	\$920,173	\$919,041	(\$1,132)
Non-TCA projects	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$6,404	\$6,404	\$0	\$6,404	\$0	(\$6,404)
TOTAL EXPENSES	\$585,535	\$809,908	\$215,467	\$926,577	\$919,041	(\$7,536)
EXCESS (DEFICIENCY)	(\$563,196)	(\$775,784)	(\$184,973)	(\$897,750)	(\$874,041)	\$23,709

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25

Revenues:						
User Fees/Sales /Rentals	\$13,827	\$13,173	\$23,903	\$13,827	\$30,000	\$16,173
Other Revenue	\$8,512	\$20,951	\$6,591	\$15,000	\$15,000	\$0
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$22,339	\$34,124	\$30,494	\$28,827	\$45,000	\$16,173

Expenditures:						
Salaries and Benefits	\$16,880	\$17,468	\$10,793	\$18,515	\$16,702	(\$1,813)
Materials and Supplies	\$10,869	\$7,520	\$7,320	\$16,500	\$18,000	\$1,500
Contracted Services	\$549,359	\$776,949	\$197,187	\$882,742	\$883,755	\$1,013
Utilities	\$2,023	\$1,567	\$167	\$2,416	\$584	(\$1,832)
Debt/Capital Financing	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$0	\$0	\$0	\$0	\$0
Amortization	\$6,404	\$6,404	\$0	\$6,404	\$0	(\$6,404)
Total Expenditures	\$585,535	\$809,908	\$215,467	\$926,577	\$919,041	(\$7,536)

**Mackenzie County
32-Transportation**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
124-Frontage	\$32,445	\$28,363	\$18,315	\$30,872	\$18,315	(\$12,557)
261-Ice Bridge	\$135,000	\$135,000	\$145,000	\$135,000	\$135,000	\$0
420-Sales of goods and services	\$255,358	\$838,958	\$172,746	\$257,036	\$245,116	(\$11,920)
520-Licenses and permits	\$4,864	\$3,546	\$2,875	\$4,000	\$4,000	\$0
521-Offsite Levy	\$0	\$0	\$0	\$0	\$0	\$0
560-Rental and lease revenue	\$0	\$1,200	\$0	\$0	\$0	\$0
570-Insurance proceeds	\$0	\$6,375	\$0	\$0	\$0	\$0
597-Other revenue	\$5,007	\$19,990	\$0	\$0	\$0	\$0
630-Sale of non-TCA equipment	(\$3,000)	\$979,602	\$0	\$0	\$0	\$0
830-Federal Grants	\$0					
840-Provincial grants	\$85,535	\$263,204	\$242,524	\$242,524	\$121,262	(\$121,262)
930-Contribution From Operating Reserve	\$1,825,759	\$12,400	\$0	\$370,000	\$1,750,000	\$1,380,000
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$1,034,000	\$0	(\$1,034,000)
TOTAL REVENUE	\$2,340,968	\$2,288,638	\$581,460	\$2,073,432	\$2,273,693	\$200,261
OPERATING EXPENSES						
110-Wages and salaries	\$2,733,251	\$2,656,245	\$2,016,736	\$3,224,345	\$3,323,220	\$98,875
132-Benefits	\$439,779	\$556,797	\$461,030	\$665,050	\$676,488	\$11,438
136-WCB contributions	\$35,600	\$24,388	\$12,118	\$35,098	\$36,119	\$1,021
142-Recruiting	\$0					
150-Isolation cost	\$15,515	\$14,485	\$5,656	\$14,400	\$28,800	\$14,400
152-Business Expense	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$28,774	\$12,579	\$10,153	\$23,430	\$18,636	(\$4,794)
214-Memberships & conference fees	\$715	\$745	\$2,240	\$11,250	\$7,350	(\$3,900)
215-Freight	\$46,525	\$45,863	\$7,021	\$18,500	\$19,000	\$500
217-Telephone	\$15,339	\$15,530	\$10,597	\$19,908	\$20,220	\$312
221-Advertising	\$900	\$0	\$0	\$4,000	\$4,000	\$0
223-Subscriptions and publications	\$3,288	\$4,035	\$1,848	\$3,200	\$3,200	\$0
232-Legal fee	\$0	\$5,566	\$0	\$0	\$0	\$0
233-Engineering consulting	\$152,076	\$27,705	\$55,797	\$90,000	\$90,000	\$0
235-Professional fee	\$12,683	\$27,943	\$0	\$10,000	\$10,000	\$0
239-Training and education	\$11,514	\$5,100	\$14,697	\$12,750	\$14,883	\$2,133
251-Repair & maintenance - bridges	\$109,365	\$65,428	\$16,387	\$159,500	\$159,500	\$0
252-Repair & maintenance - buildings	\$25,812	\$34,093	\$34,838	\$28,190	\$39,000	\$10,810
253-Repair & maintenance - equipment	\$280,519	\$204,675	\$150,087	\$206,000	\$259,000	\$53,000
255-Repair & maintenance - vehicles	\$51,399	\$47,956	\$23,949	\$60,000	\$62,000	\$2,000
258-Contract graders	\$280,960	\$192,307	\$105,156	\$189,861	\$155,000	(\$34,861)
259-Repair & maintenance - structural	\$563,829	\$1,128,859	\$549,581	\$1,201,050	\$1,089,550	(\$111,500)
261-Ice bridge construction	\$154,803	\$83,231	\$129,204	\$127,000	\$140,000	\$13,000
262-Rental - building and land	\$7,445	\$3,150	\$2,250	\$7,200	\$7,200	\$0
263-Rental - vehicle and equipment	\$206	\$1,267	\$228	\$0	\$0	\$0
266-Communications	\$12,404	\$10,924	\$7,944	\$15,500	\$20,640	\$5,140
271-Licenses and permits	\$946	\$13,327	\$76	\$3,225	\$3,375	\$150
272-Damage claims	\$4,826	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$185,606	\$187,649	\$146,154	\$194,220	\$193,278	(\$942)
511-Goods and supplies	\$493,326	\$382,233	\$400,114	\$557,600	\$557,710	\$110
521-Fuel and oil	\$954,571	\$720,979	\$429,863	\$936,322	\$911,822	(\$24,500)
530-Oil Dust control	\$0	\$91,546	\$107,013	\$100,000	\$240,000	\$140,000
531-Chemicals and salt	\$121,619	\$120,301	\$121,822	\$145,000	\$145,000	\$0
532-Calcium Dust control	\$941,956	\$130,098	\$69,124	\$193,000	\$145,000	(\$48,000)
533-Grader blades	\$146,415	\$151,682	\$13,841	\$150,000	\$150,000	\$0
534-Gravel (apply; supply and apply)	\$5,121,260	\$2,091,834	\$1,757,888	\$2,548,000	\$2,550,000	\$2,000
535-Gravel reclamation cost	\$0	\$9,572	\$79,904	\$370,000	\$50,000	(\$320,000)
536-Gravel Crushing	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
543-Natural gas	\$16,622	\$14,179	\$7,854	\$18,369	\$10,771	(\$7,598)
544-Electrical power	\$277,804	\$302,680	\$202,695	\$327,851	\$322,817	(\$5,034)
550-Carbon Tax	\$148,752	\$176,511	\$159,846	\$240,000	\$240,000	\$0
831-Interest - long term debt	\$339,107	\$314,779	\$125,235	\$289,504	\$260,490	(\$29,014)
832-Principle - Long term debt	\$1,006,843	\$942,133	\$481,556	\$970,253	\$999,267	\$29,014
TOTAL	\$14,742,353	\$10,818,374	\$7,720,502	\$13,169,576	\$14,663,336	\$1,493,760
Non-TCA projects						
762 - Contributed to Capital	\$799,086	\$33,080	\$137,510	\$184,000	\$0	(\$184,000)
763-Contributed to Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
764-Contributed to Capital Reserve	\$350,213	\$1,251,663	\$0	\$2,078,064	\$950,000	(\$1,128,064)
921-Bad Debt	\$383,228	\$900,562	\$0	\$580,392	\$577,988	(\$2,404)
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory - Gravel	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	(\$1,835,699)	(\$387,830)	\$0	(\$612,489)	(\$467,539)	\$144,950
	\$6,309,770	\$6,399,766	\$0	\$6,401,883	\$0	(\$6,401,883)
TOTAL EXPENSES	\$20,748,951	\$19,015,615	\$7,858,012	\$21,801,426	\$15,723,785	(\$6,077,641)
EXCESS (DEFICIENCY)	(\$18,407,983)	(\$16,726,977)	(\$7,276,552)	(\$19,727,994)	(\$13,450,092)	\$6,277,902

**Mackenzie County
32-Transportation**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$260,222	\$843,704	\$175,621	\$261,036	\$249,116	(\$11,920)
Grants	\$85,535	\$263,204	\$242,524	\$242,524	\$121,262	(\$121,262)
Other Revenue	\$169,452	\$1,169,330	\$163,315	\$165,872	\$153,315	(\$12,557)
Reserve Draws	\$1,825,759	\$12,400	\$0	\$1,404,000	\$1,750,000	\$346,000
Total Revenues	\$2,340,968	\$2,288,638	\$581,460	\$2,073,432	\$2,273,693	\$200,261
Expenditures:						
Salaries and Benefits	\$3,224,145	\$3,251,915	\$2,495,540	\$3,938,893	\$4,064,627	\$125,734
Materials and Supplies	\$6,916,292	\$3,045,588	\$2,585,665	\$4,136,730	\$5,604,779	\$1,468,049
Contracted Services	\$1,842,878	\$2,034,080	\$1,221,651	\$2,291,746	\$2,228,543	(\$63,203)
Utilities	\$1,413,088	\$1,229,879	\$810,855	\$1,542,450	\$1,505,630	(\$36,820)
Debt/Capital Financing	\$243,692	\$3,021,307	\$606,791	\$3,305,724	\$2,320,206	(\$985,518)
One Time Projects	\$799,086	\$33,080	\$137,510	\$184,000	\$0	(\$184,000)
Amortization	\$6,309,770	\$6,399,766	\$0	\$6,401,883	\$0	(\$6,401,883)
Total Expenditures	\$20,748,951	\$19,015,615	\$7,858,012	\$21,801,426	\$15,723,785	(\$6,077,641)

**Mackenzie County
33-Airport**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$43,884	\$36,881	\$25,159	\$32,500	\$34,000	\$1,500
560-Rental and lease revenue	\$42,279	\$44,928	\$19,372	\$44,630	\$44,788	\$158
597-Other Revenue	\$0	\$2,500	\$0	\$0	\$0	\$0
630-Sale of Equipment	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$35,908	\$0	\$11,799	\$0	(\$11,799)
TOTAL REVENUE	\$86,163	\$120,217	\$44,531	\$88,929	\$78,788	(\$10,141)
OPERATING EXPENSES						
110-Wages and salaries	\$19,171	\$0	\$0	\$36,201	\$36,994	\$793
132-Benefits	\$2,994	\$0	\$0	\$7,119	\$7,087	(\$32)
136-WCB contributions	\$546	\$207	\$136	\$405	\$99	(\$306)
211-Travel and subsistence	\$0	\$0	\$1,147	\$1,300	\$3,800	\$2,500
214-Memberships & conference fees	\$200	\$3,522	\$3,682	\$3,000	\$2,500	(\$500)
215-Freight	\$1,300	\$89	\$0	\$500	\$500	\$0
223-Subscriptions and publications	\$0	\$0	\$200	\$300	\$300	\$0
233-Engineering consulting:	\$0	\$2,109	\$0	\$0	\$0	\$0
235-Professional fee	\$2,400	\$9,047	\$17,624	\$38,000	\$38,000	\$0
239-Training and education	\$0	\$0	\$0	\$3,200	\$3,200	\$0
252-Repair & maintenance - buildings	\$0	\$292	\$858	\$5,000	\$4,000	(\$1,000)
253-Repair & maintenance - equipment	\$1,836	\$23,967	\$9,957	\$30,000	\$34,000	\$4,000
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$3,300	\$3,500	\$200
259-Repair & maintenance - structural	\$0	\$8,360	\$21,932	\$25,200	\$25,200	\$0
262-Rental - building and land	\$45,000	\$60,000	\$45,000	\$60,000	\$60,000	\$0
266-Communications	\$1,448	\$612	\$510	\$2,720	\$2,720	\$0
271-Licenses and permits	\$0	\$47	\$0	\$725	\$725	\$0
274-Insurance	\$7,189	\$7,191	\$5,582	\$7,316	\$7,407	\$91
511-Goods and supplies	\$45,319	\$5,959	\$545	\$1,000	\$1,000	\$0
521-Fuel and oil	\$1,044	\$2,155	\$1,042	\$1,125	\$3,661	\$2,536
531-Chemicals and salt	\$6,347	\$11,068	\$8,149	\$34,000	\$34,000	\$0
534-Gravel (apply; supply and apply)	\$0	\$7,493	\$0	\$0	\$0	\$0
543-Natural gas	\$4,510	\$5,868	\$4,291	\$15,818	\$6,045	(\$9,773)
544-Electrical power	\$35,316	\$32,837	\$26,746	\$35,934	\$40,295	\$4,361
TOTAL	\$174,620	\$180,823	\$147,401	\$312,163	\$315,033	\$2,870
Non-TCA projects	\$0	\$35,908	\$5,858	\$11,799	\$0	(\$11,799)
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	\$6,846	(\$19,081)	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$197,221	\$204,016	\$0	\$204,016	\$0	(\$204,016)
TOTAL EXPENSES	\$378,687	\$401,666	\$153,259	\$527,978	\$315,033	(\$212,945)
EXCESS (DEFICIENCY)	(\$292,524)	(\$281,449)	(\$108,728)	(\$439,049)	(\$236,245)	\$202,804

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$86,163	\$81,809	\$44,531	\$77,130	\$78,788	\$1,658
Reserve Draws	\$0	\$35,908	\$0	\$11,799	\$0	(\$11,799)
Other Revenues	\$0	\$2,500	\$0	\$0	\$0	\$0
Total Revenues	\$86,163	\$120,217	\$44,531	\$88,929	\$78,788	(\$10,141)

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Expenditures:						
Salaries and Benefits	\$22,711	\$207	\$136	\$43,725	\$44,180	\$455
Materials and Supplies	\$53,166	\$28,131	\$13,723	\$40,100	\$42,100	\$2,000
Contracted Services	\$57,873	\$111,625	\$101,463	\$175,461	\$178,752	\$3,291
Utilities	\$40,870	\$40,860	\$32,079	\$52,877	\$50,001	(\$2,876)
Debt/Capital Financing	\$6,846	(\$19,081)	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$35,908	\$5,858	\$11,799	\$0	(\$11,799)
Amortization	\$197,221	\$204,016	\$0	\$204,016	\$0	(\$204,016)
Total Expenditures	\$378,687	\$401,666	\$153,259	\$527,978	\$315,033	(\$212,945)

**Mackenzie County
41-Water Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
124-Frontage	\$2,540	\$2,540	\$2,540	\$2,540	\$0	(\$2,540)
420-Sales of goods and services	\$70,176	\$70,710	\$52,103	\$69,000	\$69,000	\$0
421-Sale of water - metered	\$2,388,370	\$2,609,100	\$1,995,768	\$2,875,382	\$2,908,536	\$33,154
422-Sale of water - bulk	\$1,003,384	\$1,071,771	\$834,483	\$1,006,744	\$1,016,656	\$9,912
511-Penalties of AR and utilities	\$21,337	\$19,825	\$16,026	\$12,000	\$12,000	\$0
521-Offsite levy	\$181,910	\$128,991	\$42,968	\$20,000	\$2,540	(\$17,460)
597-Other revenue	\$1,238	\$1,125	\$725	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$0	\$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	\$12,238	\$59,906	\$0	\$147,936	\$0	(\$147,936)
940-Contribution from Capital Reserves	\$0	\$8,755	\$0	\$51,245	\$0	(\$51,245)
TOTAL REVENUE	\$3,681,193	\$3,972,723	\$2,944,613	\$4,184,847	\$4,008,732	(\$176,115)
OPERATING EXPENSES						
110-Wages and salaries	\$519,482	\$573,580	\$405,353	\$699,154	\$643,200	(\$55,954)
132-Benefits	\$83,237	\$92,009	\$83,387	\$128,728	\$115,104	(\$13,624)
136-WCB contributions	\$7,597	\$4,821	\$2,628	\$7,927	\$9,353	\$1,426
150-Isolation cost	\$10,745	(\$277)	\$4,652	\$8,640	\$7,200	(\$1,440)
211-Travel and subsistence	\$12,821	\$19,432	\$11,050	\$39,600	\$34,600	(\$5,000)
214-Memberships & conference fees	\$1,939	\$1,375	\$865	\$3,020	\$6,020	\$3,000
215-Freight	\$58,457	\$72,250	\$49,911	\$84,100	\$81,600	(\$2,500)
216- Postage	\$31,502	\$21,500	\$10,750	\$21,500	\$21,500	\$0
217-Telephone	\$16,539	\$16,559	\$11,168	\$18,000	\$16,680	(\$1,320)
221-Advertising	\$500	\$0	\$0	\$500	\$500	\$0
233-Engineering consulting	\$18,301	\$33,314	\$8,125	\$51,000	\$52,100	\$1,100
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$2,146	\$3,257	\$1,377	\$10,000	\$10,500	\$500
242-Computer Programing	\$3,865	\$9,048	\$13,665	\$20,320	\$21,369	\$1,049
252-Repair & maintenance - buildings	\$19,614	\$39,568	\$19,411	\$25,050	\$21,250	(\$3,800)
253-Repair & maintenance - equipment	\$73,449	\$117,987	\$85,099	\$88,900	\$99,000	\$10,100
255-Repair & maintenance - vehicles	\$27,855	\$20,990	\$13,676	\$14,000	\$14,000	\$0
258 - Contract Services	\$72,207	\$37,909	\$25,382	\$29,400	\$29,400	\$0
259-Repair & maintenance - structural	\$82,664	\$118,488	\$89,726	\$89,100	\$147,100	\$58,000
262-Rental - building and land	\$2,050	\$2,310	\$1,723	\$3,200	\$3,200	\$0
263-Rental - vehicle and equipment	\$3,700	\$0	\$373	\$1,500	\$2,880	\$1,380
266-Communications	\$1,096	\$2,015	\$1,242	\$3,150	\$4,680	\$1,530
271-Licenses and permits	\$351	\$375	\$65	\$950	\$950	\$0
272-Damage claims	\$3,086	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$145,750	\$126,455	\$111,992	\$124,943	\$130,249	\$5,306
511-Goods and supplies	\$252,049	\$309,724	\$236,401	\$328,400	\$344,900	\$16,500
515-Lab Testing Water & Sewer	\$42,044	\$46,784	\$33,180	\$50,000	\$45,000	(\$5,000)
521-Fuel and oil	\$58,970	\$47,707	\$24,839	\$71,224	\$54,581	(\$16,643)
531-Chemicals and salt	\$125,519	\$117,892	\$93,454	\$140,300	\$150,300	\$10,000
543-Natural gas	\$90,709	\$73,662	\$38,702	\$94,582	\$55,358	(\$39,224)
544-Electrical power	\$275,275	\$251,306	\$174,273	\$266,418	\$277,410	\$10,992
831-Interest - long term debt	\$14,625	\$8,589	\$3,969	\$6,860	\$4,390	(\$2,470)
832-Principle - Long term debt	\$215,113	\$217,529	\$107,256	\$219,973	\$222,443	\$2,470
TOTAL	\$2,273,257	\$2,386,158	\$1,663,694	\$2,650,439	\$2,626,817	(\$23,622)
Non-TCA projects						
762 - Contributed to Capital	\$12,238	\$68,661	\$49,568	\$199,180	\$0	(\$199,180)
763-Contributed to Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Operating Reserve	\$1,066,043	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Reserve	\$0	\$923,265	\$0	\$1,330,227	\$550,785	(\$779,442)
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	(\$6,790)	(\$9,472)	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$1,410,469	\$1,444,446	\$0	\$1,446,068	\$0	(\$1,446,068)
TOTAL EXPENSES	\$4,755,217	\$4,813,058	\$1,713,262	\$5,630,914	\$3,182,602	(\$2,448,312)
EXCESS (DEFICIENCY)	(\$1,074,024)	(\$840,335)	\$1,231,351	(\$1,446,067)	\$826,130	\$2,272,197

**Mackenzie County
41-Water Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
Water/Sewer Fees	\$3,391,754	\$3,680,871	\$2,830,251	\$3,882,126	\$3,925,192	\$43,066
User Fees/Sales /Rentals	\$70,176	\$70,710	\$52,103	\$69,000	\$69,000	\$0
Penalties- Overdue Accounts	\$21,337	\$19,825	\$16,026	\$12,000	\$12,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$185,688	\$132,656	\$46,233	\$22,540	\$2,540	(\$20,000)
Reserve Draws	\$12,238	\$68,661	\$0	\$199,181	\$0	(\$199,181)
Total Revenues	\$3,681,193	\$3,972,723	\$2,944,613	\$4,184,847	\$4,008,732	(\$176,115)
Expenditures:						
Salaries and Benefits	\$621,061	\$670,133	\$496,020	\$844,449	\$774,857	(\$69,592)
Materials and Supplies	\$486,652	\$551,221	\$416,096	\$637,740	\$660,789	\$23,049
Contracted Services	\$494,313	\$549,452	\$391,371	\$491,193	\$560,309	\$69,116
Utilities	\$441,493	\$389,234	\$248,982	\$450,224	\$404,029	-\$46,195
Debt/Capital Financing	\$1,288,991	\$1,139,911	\$111,225	\$1,562,060	\$782,618	(\$779,442)
One Time Projects	\$12,238	\$68,661	\$49,568	\$199,180	\$0	(\$199,180)
Amortization	\$1,410,469	\$1,444,446	\$0	\$1,446,068	\$0	(\$1,446,068)
Total Expenditures	\$4,755,217	\$4,813,058	\$1,713,262	\$5,630,914	\$3,182,602	(\$2,448,312)

**Mackenzie County
42-Sewer Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
124-Frontage	\$5,301	\$5,301	\$5,301	\$5,301	\$0	(\$5,301)
420-Sales of goods and services	\$0	\$0	\$600	\$0	\$0	\$0
421-Sale of water - metered	\$1,173,984	\$1,204,363	\$933,334	\$1,203,613	\$1,215,299	\$11,686
422-Sale of water - bulk	\$9,250	\$13,040	\$10,025	\$8,100	\$9,000	\$900
521-Offsite levy	\$0	\$0	\$0	\$0	\$5,301	\$5,301
840-Provincial Grants	\$0	\$632,649	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,188,535	\$1,855,353	\$949,260	\$1,217,014	\$1,229,600	\$12,586
OPERATING EXPENSES						
110-Wages and salaries	\$309,088	\$337,502	\$245,785	\$408,638	\$490,877	\$82,239
132-Benefits	\$55,480	\$63,791	\$55,280	\$81,174	\$92,717	\$11,543
136-WCB contributions	\$4,859	\$2,933	\$1,536	\$4,641	\$1,627	(\$3,014)
150-Isolation cost	\$6,978	\$0	\$3,102	\$5,760	\$7,200	\$1,440
215-Freight	\$1,431	\$1,163	\$1,176	\$4,250	\$4,250	\$0
232-Legal	\$703	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$0	\$0	\$450	\$6,000	\$6,000	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
252-Repair & maintenance - buildings	\$349	\$1,537	\$0	\$1,750	\$2,250	\$500
253-Repair & maintenance - equipment	\$93,576	\$5,552	\$4,709	\$13,600	\$58,600	\$45,000
259-Repair & maintenance - structural	\$131,294	\$153,620	\$92,498	\$159,350	\$159,350	\$0
263-Rental Equipment	\$0	\$1,740	\$0	\$3,000	\$3,000	\$0
271-Licenses and permits	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$12,755	\$12,565	\$9,060	\$12,904	\$12,942	\$38
511-Goods and supplies	\$3,048	\$6,044	\$63	\$10,500	\$12,200	\$1,700
515- Lab Testing Water & Sewer	\$1,501	\$1,530	\$769	\$5,500	\$5,000	(\$500)
521-Fuel and oil	\$0	\$0	\$0	\$0	\$0	\$0
531-Chemicals and salt	\$36,653	\$34,952	\$31,608	\$36,000	\$36,000	\$0
543-Natural gas	\$4,734	\$4,739	\$3,903	\$5,164	\$5,630	\$466
544-Electrical power	\$30,582	\$23,567	\$15,625	\$34,394	\$24,860	(\$9,534)
831-Interest - long term debt	\$7,621	\$6,633	\$2,250	\$5,787	\$459,680	\$453,893
832-Principle - Long term debt	\$22,478	\$23,457	\$12,109	\$24,480	\$673,547	\$649,067
TOTAL	\$723,130	\$681,325	\$479,923	\$822,892	\$2,055,730	\$1,232,838
Non-TCA projects	\$0	\$631,716	\$0	\$0	\$0	\$0
763 - Contributed to Operating Reserve	\$375,576	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Reserve	\$0	\$539,985	\$0	\$394,122	\$0	(\$394,122)
995-Amortization of TCA	\$698,464	\$698,464	\$0	\$698,464	\$0	(\$698,464)
TOTAL EXPENSES	\$1,797,170	\$2,551,490	\$479,923	\$1,915,478	\$2,055,730	\$140,252
EXCESS (DEFICIENCY)	(\$608,635)	(\$696,137)	\$469,337	(\$698,464)	(\$826,130)	(\$127,666)

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
Water/Sewer Fees	\$1,183,234	\$1,217,403	\$943,359	\$1,211,713	\$1,224,299	\$12,586
User Fees/Sales /Rentals	\$0	\$0	\$600	\$0	\$0	\$0
Grants	\$0	\$632,649	\$0	\$0	\$0	\$0
Other Revenue	\$5,301	\$5,301	\$5,301	\$5,301	\$5,301	\$0
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,188,535	\$1,855,353	\$949,260	\$1,217,014	\$1,229,600	\$12,586
Expenditures:						
Salaries and Benefits	\$376,405	\$404,226	\$305,703	\$500,213	\$592,421	\$92,208
Materials and Supplies	\$41,132	\$42,159	\$32,847	\$50,750	\$52,450	\$1,700
Contracted Services	\$240,178	\$176,544	\$107,486	\$202,104	\$247,142	\$45,038
Utilities	\$35,316	\$28,306	\$19,528	\$39,558	\$30,490	(\$9,068)
Debt/Capital Financing	\$405,675	\$570,075	\$14,359	\$424,389	\$1,133,227	\$708,838
One Time Projects	\$0	\$631,716	\$0	\$0	\$0	\$0
Amortization	\$698,464	\$698,464	\$0	\$698,464	\$0	(\$698,464)
Total Expenditures	\$1,797,170	\$2,551,490	\$479,923	\$1,915,478	\$2,055,730	\$140,252

**Mackenzie County
43-Solid Waste Disposal**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$243,748	\$379,512	\$331,818	\$439,520	\$439,520	\$0
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	\$22,688	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$0	\$2,312	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$243,748	\$404,512	\$331,818	\$439,520	\$439,520	\$0
OPERATING EXPENSES						
110-Wages and salaries	\$50,976	\$44,644	\$25,341	\$60,064	\$56,465	(\$3,599)
132-Benefits	\$9,863	\$7,511	\$5,819	\$11,271	\$10,691	(\$580)
136-WCB contributions	\$990	\$488	\$226	\$673	\$158	(\$515)
211-Travel and subsistence	\$0	\$0	\$0	\$0	\$0	\$0
214-Memberships & conference fees	\$345	\$360	\$0	\$0	\$0	\$0
215-Freight	\$0	\$0	\$0	\$0	\$0	\$0
221-Advertising	\$220	\$0	\$0	\$2,000	\$2,000	\$0
235-Professional fee	\$0	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$0	\$0	\$0	\$0	\$0	\$0
243-Waste Management	\$475,558	\$472,019	\$348,689	\$454,064	\$455,564	\$1,500
252-Repair & maintenance - buildings	\$3,351	\$2,486	\$1,470	\$5,400	\$5,400	\$0
253-Repair & maintenance - equipment	\$213	\$382	\$262	\$12,750	\$11,000	(\$1,750)
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$0	\$0	\$0
258- Contracted Services	\$146,147	\$135,490	\$92,337	\$137,752	\$140,152	\$2,400
259-Repair & maintenance - structural	\$19,970	\$15,205	\$1,063	\$27,100	\$27,100	\$0
271-Licenses and permits	\$150	\$255	\$0	\$200	\$200	\$0
274-Insurance	\$2,850	\$6,156	\$5,269	\$5,663	\$5,685	\$22
511-Goods and supplies	\$1,524	\$5,753	\$378	\$2,100	\$2,100	\$0
521-Fuel and oil	\$10,064	\$9,754	\$2,654	\$13,985	\$7,001	(\$6,984)
544-Electrical power	\$15,880	\$11,973	\$10,826	\$13,919	\$15,410	\$1,491
810-Interest and service charges	\$1,376	\$1,378	\$808	\$1,360	\$1,360	\$0
TOTAL	\$739,477	\$713,854	\$495,142	\$748,301	\$740,286	(\$8,015)
Non-TCA projects	0	\$25,000	\$0	\$0	\$0	\$0
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	\$18,112	\$16,359	\$0	\$16,359	\$0	(\$16,359)
TOTAL EXPENSES	\$757,589	\$755,213	\$495,142	\$764,660	\$740,286	(\$24,374)
EXCESS (DEFICIENCY)	(\$513,841)	(\$350,701)	(\$163,324)	(\$325,140)	(\$300,766)	\$24,374

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25

Revenues:						
User Fees/Sales /Rentals	\$243,748	\$379,512	\$331,818	\$439,520	\$439,520	\$0
Grants	\$0	\$22,688	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$2,312	\$0	\$0	\$0	\$0
Total Revenues	\$243,748	\$404,512	\$331,818	\$439,520	\$439,520	\$0

Expenditures:						
Salaries and Benefits	\$61,829	\$52,643	\$31,386	\$72,008	\$67,314	(\$4,694)
Materials and Supplies	\$2,089	\$6,113	\$378	\$4,100	\$4,100	\$0
Contracted Services	\$648,239	\$631,993	\$449,090	\$642,929	\$645,101	\$2,172
Utilities	\$25,944	\$21,727	\$13,480	\$27,904	\$22,411	(\$5,493)
Debt/Capital Financing	\$1,376	\$1,378	\$808	\$1,360	\$1,360	\$0
One Time Projects	\$0	\$25,000	\$0	\$0	\$0	\$0
Amortization	\$18,112	\$16,359	\$0	\$16,359	\$0	(\$16,359)
Total Expenditures	\$757,589	\$755,213	\$495,142	\$764,660	\$740,286	(\$24,374)

Mackenzie County
51-Family Community Services

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$298,682	\$308,763	\$234,092	\$312,123	\$312,123	\$0
909-Other Sources -Grants	\$0	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$1,190	\$102,520	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$299,872	\$411,283	\$234,092	\$312,123	\$312,123	\$0
OPERATING EXPENSES						
110-Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0
255-Repair & maintenance - vehicles	\$1,302	\$723	\$0	\$0	\$0	\$0
274-Insurance	\$425	\$427	\$345	\$48	\$0	(\$48)
511-Goods and supplies	\$0	\$109	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$814,920	\$953,553	\$764,239	\$845,504	\$845,504	\$0
TOTAL	\$816,647	\$954,812	\$764,584	\$845,552	\$845,504	(\$48)
763-Contributed to Capital Reserve	\$0	\$20,000	\$0	\$20,000	\$40,000	\$20,000
TOTAL EXPENSES	\$816,647	\$974,812	\$764,584	\$865,552	\$885,504	\$19,952
EXCESS (DEFICIENCY)	(\$516,775)	(\$563,529)	(\$530,492)	(\$553,429)	(\$573,381)	(\$19,952)

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25

Revenues:

Grants	\$298,682	\$308,763	\$234,092	\$312,123	\$312,123	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$1,190	\$102,520	\$0	\$0	\$0	\$0
Total Revenues	\$299,872	\$411,283	\$234,092	\$312,123	\$312,123	\$0

Expenditures:

Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$1,727	\$1,150	\$345	\$48	\$0	(\$48)
Grants	\$814,920	\$953,662	\$764,239	\$845,504	\$845,504	\$0
Debt/Capital Financing	\$0	\$20,000	\$0	\$20,000	\$40,000	\$20,000
Total Expenditures	\$816,647	\$974,812	\$764,584	\$865,552	\$885,504	\$19,952

Mackenzie County

61-Planning Development

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$35,633	\$35,538	\$38,393	\$23,000	\$64,000	\$41,000
424-Sales of Lands	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)
520-Licenses and permits	\$48,581	\$69,000	\$74,165	\$50,000	\$65,000	\$15,000
522-Municipal reserve revenue	\$100,213	\$47,913	\$70,810	\$50,000	\$50,000	\$0
525-Subdivision fees	\$66,224	\$62,254	\$72,391	\$125,000	\$75,000	(\$50,000)
526-Safety code permits	\$247,372	\$509,038	\$234,267	\$350,000	\$300,000	(\$50,000)
531-Safety code fees	\$10,695	\$17,263	\$9,227	\$12,000	\$10,000	(\$2,000)
560-Rental and lease revenue	\$3,337	\$3,097	\$0	\$0	\$0	\$0
597-Other revenue	\$0	\$4,278	\$0	\$0	\$0	\$0
630-Sale of non-TCA equipment	\$20	\$0	\$0	\$0	\$0	\$0
830-Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial Grants	\$0	\$12,250	\$0	\$43,550	\$0	(\$43,550)
930-Contribution From Operating Reserve	\$50,462	\$52,436	\$0	\$337,787	\$0	(\$337,787)
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$562,537	\$813,067	\$499,253	\$1,001,337	\$564,000	(\$437,337)
OPERATING EXPENSES						
110-Wages and salaries	\$847,330	\$910,829	\$441,762	\$653,233	\$742,497	\$89,264
132-Benefits	\$168,880	\$174,023	\$116,549	\$149,336	\$166,411	\$17,075
136-WCB contributions	\$12,446	\$7,604	\$2,455	\$7,316	\$7,622	\$306
142-Recruiting	0	0	0	0	0	0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$6,583	\$6,279	\$1,100	\$6,000	\$6,000	\$0
212-Promotional expense	1741	0	0	0	0	0
214-Memberships & conference fees	\$4,660	\$7,821	\$3,054	\$4,500	\$5,150	\$650
215-Freight	\$3,063	\$2,303	\$1,163	\$1,500	\$1,000	(\$500)
216-Postage	\$6,046	\$3,997	\$2,964	\$5,900	\$8,000	\$2,100
217-Telephone	\$1,694	\$1,750	\$679	\$960	\$1,200	\$240
221-Advertising	\$3,000	\$1,523	\$1,071	\$4,500	\$3,000	(\$1,500)
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
232-Legal fee	\$2,775	\$24,486	\$2,466	\$10,000	\$10,000	\$0
233-Engineering Consulting	\$41,755	\$17,489	\$33,792	\$30,000	\$35,000	\$5,000
235-Professional fee	\$24,744	\$30,147	\$41,543	\$25,000	\$45,000	\$20,000
239-Training and education	\$3,550	\$1,682	\$0	\$5,150	\$5,150	\$0
242-Computer programming	\$27,754	\$41,809	\$61,823	\$74,340	\$69,898	(\$4,442)
255-Repair & maintenance - vehicles	\$226	\$3,368	\$0	\$0	\$4,000	\$4,000
258-Contracted Services	\$334,198	\$187,831	\$198,037	\$210,000	\$210,000	\$0
266-Communications	\$0	\$0	\$840	\$0	\$1,800	\$1,800
263-Rental - vehicle and equipment	\$20,607	\$6,692	\$450	\$5,400	\$0	(\$5,400)
271-Licenses and permits	\$9,213	\$17,600	\$9,016	\$12,000	\$25,000	\$13,000
272-Damage claims	\$0	\$1,000	\$0	\$0	\$0	\$0
274-Insurance	\$5,105	\$5,355	\$3,403	\$5,395	\$5,516	\$121
511-Goods and supplies	\$19,080	\$23,751	\$23,566	\$20,500	\$21,000	\$500
521-Fuel and oil	\$2,670	\$5,820	\$1,312	\$9,022	\$5,409	(\$3,613)
735- Grants to Other Organizations	0	0	0	0	0	0
TOTAL	\$1,547,120	\$1,483,159	\$947,045	\$1,240,052	\$1,378,653	\$138,601
Non-TCA projects	\$50,462	\$64,686	\$140,097	\$431,337	\$0	(\$431,337)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763 - Contributed to Operating	\$0	\$0	\$0	\$50,000	\$50,000	\$0
995-Amortization of TCA	\$10,783	\$18,295	\$0	\$18,565	\$0	(\$18,565)
TOTAL EXPENSES	\$1,608,365	\$1,566,140	\$1,087,142	\$1,739,954	\$1,428,653	(\$311,301)
EXCESS (DEFICIENCY)	(\$1,045,828)	(\$753,073)	(\$587,889)	(\$738,617)	(\$864,653)	(\$126,036)

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$38,970	\$38,635	\$38,393	\$23,000	\$64,000	\$41,000
Permits & Fees	\$372,872	\$657,555	\$390,050	\$537,000	\$450,000	(\$87,000)
Grants	\$0	\$12,250	\$0	\$43,550	\$0	(\$43,550)
Other Revenue	\$100,233	\$52,191	\$70,810	\$60,000	\$50,000	(\$10,000)
Reserve Draws	\$50,462	\$52,436	\$0	\$337,787	\$0	(\$337,787)
Total Revenues	\$562,537	\$813,067	\$499,253	\$1,001,337	\$564,000	(\$437,337)

Expenditures:						
Salaries and Benefits	\$1,028,656	\$1,092,456	\$560,766	\$809,885	\$916,530	\$106,645
Materials and Supplies	\$44,173	\$45,674	\$32,918	\$42,900	\$44,150	\$1,250
Contracted Services	\$469,927	\$337,459	\$351,370	\$377,285	\$411,364	\$34,079
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$4,364	\$7,570	\$1,991	\$9,982	\$6,609	(\$3,373)
Debt/Capital Financing	\$0	\$0	\$0	\$50,000	\$50,000	\$0
One Time Projects	\$50,462	\$64,686	\$140,097	\$431,337	\$0	(\$431,337)
Amortization	\$10,783	\$18,295	\$0	\$18,565	\$0	(\$18,565)
Total Expenditures	\$1,608,365	\$1,566,140	\$1,087,142	\$1,739,954	\$1,428,653	(\$311,301)

**Mackenzie County
63-Agriculture**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$7,258	\$14,683	\$9,843	\$9,000	\$9,500	\$500
560-Rental and lease revenue	\$12,508	\$38,803	\$34,612	\$34,303	\$32,453	(\$1,850)
597-Other revenue	\$0	\$34,450	\$0	\$0	\$0	\$0
790-Tradeshaw Revenues	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$133,907	\$176,247	\$176,247	\$263,380	\$176,247	(\$87,133)
909-Other Sources-Grants	\$33,382	\$46,645	\$69,019	\$64,769	\$0	(\$64,769)
930-Contribution From Operating Reserve	\$21,370	\$12,025	\$0	\$36,514	\$0	(\$36,514)
TOTAL REVENUE	\$208,425	\$322,853	\$289,721	\$407,966	\$218,200	(\$189,766)
OPERATING EXPENSES						
110-Wages and salaries	\$304,391	\$296,775	\$188,906	\$284,482	\$277,347	(\$7,135)
132-Benefits	\$53,579	\$55,330	\$39,852	\$51,827	\$46,496	(\$5,331)
136-WCB contributions	\$3,539	\$3,011	\$1,069	\$3,186	\$2,856	(\$330)
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$5,355	\$4,169	\$1,980	\$5,575	\$6,875	\$1,300
212-Promotional expense	\$1,778	\$1,822	\$1,738	\$2,000	\$2,000	\$0
214-Memberships & conference fees	\$2,917	\$2,264	\$770	\$1,575	\$1,425	(\$150)
215-Freight	\$0	\$0	\$0	\$0	\$0	\$0
216-Postage	\$29	\$0	\$0	\$0	\$0	\$0
217-Telephone	\$2,472	\$2,583	\$1,539	\$1,020	\$1,950	\$930
221-Advertising	\$319	\$250	\$130	\$2,500	\$2,500	\$0
232-Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$11,786	\$0	\$1,250	\$20,000	\$20,000	\$0
235-Professional fee	\$61,921	\$65,064	\$74,521	\$71,600	\$76,600	\$5,000
239-Training and education	\$385	\$190	\$770	\$1,050	\$1,050	\$0
242 - Computer Programming	\$0	\$329	\$8,571	\$9,000	\$9,000	\$0
252-Repair & maintenance - buildings	\$0	\$0	\$0	\$500	\$500	\$0
253-Repair & maintenance - equipment	\$1,239	\$1,654	\$43	\$5,000	\$5,000	\$0
255-Repair & maintenance - vehicles	\$4,779	\$7,029	\$2,143	\$8,000	\$6,000	(\$2,000)
258-Contracted Services	\$4,165	\$0	\$0	\$0	\$0	\$0
259-Repair & maintenance - structural	\$320,955	\$160,276	\$253,995	\$276,500	\$276,500	\$0
260-Roadside Mowing & Spraying	\$390,103	\$411,829	\$297,044	\$468,444	\$508,727	\$40,283
263-Rental - vehicle and equipment	\$21,493	\$5,435	\$0	\$4,000	\$3,000	(\$1,000)
266-Communications	\$0	\$40	\$0	\$0	\$0	\$0
271-Licenses and permits	\$0	\$84	\$0	\$0	\$0	\$0
272-Damage claims	\$0	\$12,500	\$0	\$0	\$0	\$0
274-Insurance	\$17,804	\$18,027	\$11,036	\$18,855	\$18,568	(\$287)
511-Goods and supplies	\$8,807	\$118,881	\$20,648	\$59,900	\$89,900	\$30,000
521-Fuel and oil	\$25,800	\$12,787	\$6,116	\$24,223	\$13,714	(\$10,509)
531-Chemicals and salt	\$93,966	\$73,593	\$89,768	\$90,000	\$90,000	\$0
534-Gravel	\$0	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$136,910	\$148,391	\$150,301	\$145,000	\$110,000	(\$35,000)
TOTAL	\$1,474,493	\$1,402,313	\$1,152,190	\$1,554,237	\$1,570,008	\$15,771
Non-TCA projects	\$33,382	\$58,670	\$49,838	\$188,416	\$0	(\$188,416)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
764-Contributed to Capital Reserve	\$0	\$500,000	\$0	\$500,000	\$500,000	\$0
994-Change in Inventory	(\$13,780)	(\$42,589)	\$0	\$0	\$0	\$0
995-Amorization of TCA	\$40,206	\$39,196	\$0	\$39,446	\$0	(\$39,446)
TOTAL EXPENSES	\$1,534,301	\$1,957,590	\$1,202,028	\$2,282,099	\$2,070,008	(\$212,091)
EXCESS (DEFICIENCY)	(\$1,325,876)	(\$1,634,737)	(\$912,307)	(\$1,874,133)	(\$1,851,808)	\$22,325

**Mackenzie County
63-Agriculture**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
User Fees/Sales /Rentals	\$19,766	\$53,486	\$44,455	\$43,303	\$41,953	(\$1,350)
Grants	\$167,289	\$222,892	\$245,266	\$328,149	\$176,247	(\$151,902)
Other Revenue	\$0	\$34,450	\$0	\$0	\$0	\$0
Reserve Draws	\$21,370	\$12,025	\$0	\$36,514	\$0	(\$36,514)
Total Revenues	\$208,425	\$322,853	\$289,721	\$407,966	\$218,200	(\$189,766)
Expenditures:						
Salaries and Benefits	\$361,509	\$355,116	\$229,827	\$339,495	\$326,699	(\$12,796)
Materials and Supplies	\$113,171	\$200,979	\$115,034	\$161,550	\$192,700	\$31,150
Contracted Services	\$834,630	\$682,457	\$649,373	\$882,949	\$924,945	\$41,996
Utilities	\$28,272	\$15,370	\$7,655	\$25,243	\$15,664	(\$9,579)
Debt/Capital Financing	(\$13,780)	\$457,411	\$0	\$500,000	\$500,000	\$0
Grants	\$136,910	\$148,391	\$150,301	\$145,000	\$110,000	(\$35,000)
One Time Projects	\$33,382	\$58,670	\$49,838	\$188,416	\$0	(\$188,416)
Amortization	\$40,206	\$39,196	\$0	\$39,446	\$0	(\$39,446)
Total Expenditures	\$1,534,301	\$1,957,590	\$1,202,028	\$2,282,099	\$2,070,008	(\$212,091)

**Mackenzie County
71-Recreation Boards**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
909-Other Sources -Grants	\$0	\$0	\$0	\$5,000	\$0	(\$5,000)
930-Contribution From Operating Reserve	\$1,525	\$25,106	\$0	\$6,500	\$0	(\$6,500)
940-Contribution From Capital Reserve	\$21,476	\$21,618	\$0	\$0	\$0	\$0
OPERATING REVENUES	\$23,001	\$46,724	\$0	\$11,500	\$0	(\$11,500)
OPERATING EXPENSES						
252-Building repairs and maintenance	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$68,143	\$67,092	\$62,068	\$93,835	\$77,481	(\$16,354)
511-Goods and supplies	\$24,934	\$0	\$0	\$0	\$0	\$0
543-Natural gas	\$0	\$0	\$0	\$0	\$0	\$0
544-Electrical Power	\$0	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$1,141,141	\$1,197,795	\$1,056,256	\$1,255,275	\$1,255,273	(\$2)
831-Interest - long term debt	\$1,047	\$0	\$0	\$0	\$0	\$0
832-Principle - Long term debt	\$112,024	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,347,289	\$1,264,887	\$1,118,324	\$1,349,110	\$1,332,754	(\$16,356)
Non-TCA projects	\$0	\$54,109	\$26,780	\$52,901	\$0	(\$52,901)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$0	\$60,000	\$0	\$110,000	\$90,000	(\$20,000)
995-Amortization of TCA	\$644,710	\$655,958	\$0	\$655,958	\$0	(\$655,958)
TOTAL EXPENSES	\$1,991,999	\$2,034,954	\$1,145,104	\$2,167,969	\$1,422,754	(\$745,215)
EXCESS (DEFICIENCY)	(\$1,968,998)	(\$1,988,230)	(\$1,145,104)	(\$2,156,469)	(\$1,422,754)	\$733,715

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
Other Revenue	\$0	\$0	\$0	\$5,000	\$0	(\$5,000)
Reserve Draws	\$23,001	\$46,724	\$0	\$6,500	\$0	(\$6,500)
Total Revenues	\$23,001	\$46,724	\$0	\$11,500	\$0	(\$11,500)

Expenditures:						
Materials and Supplies	\$24,934	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$68,143	\$67,092	\$62,068	\$93,835	\$77,481	(\$16,354)
Utilities	\$0	\$0	\$0	\$0	\$0	\$0
Debt/Capital Financing	\$113,071	\$60,000	\$0	\$110,000	\$90,000	(\$20,000)
Grants	\$1,141,141	\$1,197,795	\$1,056,256	\$1,255,275	\$1,255,273	(\$2)
One Time Projects	\$0	\$54,109	\$26,780	\$52,901	\$0	(\$52,901)
Amortization	\$644,710	\$655,958	\$0	\$655,958	\$0	(\$655,958)
Total Expenditures	\$1,991,999	\$2,034,954	\$1,145,104	\$2,167,969	\$1,422,754	(\$745,215)

**Mackenzie County
72-Parks Playgrounds**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
420-Sales of goods and services	\$40,146	\$39,880	\$54,693	\$57,560	\$59,000	\$1,440
597-Other revenue	\$0	\$2,830	\$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	\$25,386	\$30,059	\$0	\$0	\$0	\$0
940-Contribution from Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$65,532	\$72,769	\$54,693	\$57,560	\$59,000	\$1,440
OPERATING EXPENSES						
110-Wages and salaries	\$115,926	\$119,811	\$79,876	\$114,358	\$112,305	(\$2,053)
132-Benefits	\$19,760	\$19,200	\$17,712	\$16,406	\$15,933	(\$473)
136-WCB contributions	\$2,020	\$824	\$430	\$1,281	\$783	(\$498)
150-Isolation cost	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$1,139	\$1,598	\$666	\$1,400	\$2,960	\$1,560
214-Memberships & conference fees	\$0	\$245	\$0	\$1,720	\$1,720	\$0
215-Freight	\$0	\$275	\$269	\$1,100	\$1,100	\$0
217-Telephone	\$1,489	\$1,605	\$1,204	\$1,000	\$1,680	\$680
221-Advertising	\$1,700	\$0	\$89	\$2,000	\$2,000	\$0
233-Engineering consulting	\$12,973	\$9,279	\$0	\$20,000	\$20,000	\$0
235-Professional fee	\$0	\$0	\$0	\$100	\$100	\$0
239-Training and education	\$0	\$1,200	\$0	\$0	\$0	\$0
252-Repair & maintenance - buildings	\$1,524	\$0	\$282	\$8,000	\$4,000	(\$4,000)
253-Repair & maintenance - equipment	\$13,489	\$5,375	\$10,378	\$19,000	\$0	(\$19,000)
255-Repair & maintenance - vehicles	\$7,822	\$7,178	\$2,068	\$12,000	\$12,000	\$0
258-Contracted Services	\$90,585	\$102,132	\$68,360	\$97,700	\$106,155	\$8,455
259-Repair & maintenance - structural	\$84,334	\$69,777	\$57,333	\$89,300	\$94,900	\$5,600
263-Rental-vehicle & equipment	\$0	\$0	\$0	\$0	\$0	\$0
266-Communications	\$60	\$1,530	\$2,427	\$4,060	\$6,100	\$2,040
271-Licenses and permits	\$422	\$1,099	\$400	\$4,000	\$4,000	\$0
272-Damage Claims	\$577	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$3,946	\$3,775	\$2,755	\$2,985	\$3,888	\$903
511-Goods and supplies	\$26,974	\$26,666	\$11,574	\$33,300	\$53,300	\$20,000
521-Fuel and oil	\$2,762	\$1,372	\$1,483	\$2,490	\$2,656	\$166
534-Gravel	\$0	\$0	\$0	\$0	\$0	\$0
543- Natural Gas	\$778	\$790	\$640	\$760	\$1,074	\$314
544-Electrical power	\$1,883	\$1,405	\$1,248	\$2,185	\$2,753	\$568
TOTAL	\$390,163	\$375,136	\$259,194	\$435,145	\$449,407	\$14,262
Non-TCA projects	\$15,386	\$30,060	\$10,623	\$20,000	\$0	(\$20,000)
762 - Contributed to Capital	\$0	\$0	\$0	\$0	\$0	\$0
763-Contributed to Capital Reserve	0	50000	0	\$50,000	\$50,000	\$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	\$1,720	\$2,300	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$113,327	\$121,282	\$0	\$121,432	\$0	(\$121,432)
TOTAL EXPENSES	\$520,596	\$578,778	\$269,817	\$626,577	\$499,407	(\$127,170)
EXCESS (DEFICIENCY)	(\$455,064)	(\$506,009)	(\$215,124)	(\$569,017)	(\$440,407)	\$128,610

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25

Revenues:						
User Fees/Sales /Rentals	\$40,146	\$39,880	\$54,693	\$57,560	\$59,000	\$1,440
Other Revenue	\$0	\$2,830	\$0	\$0	\$0	\$0
Reserve Draws	\$25,386	\$30,059	\$0	\$0	\$0	\$0
Total Revenues	\$65,532	\$72,769	\$54,693	\$57,560	\$59,000	\$1,440

Expenditures:						
Salaries and Benefits	\$137,706	\$139,835	\$98,018	\$132,045	\$129,021	(\$3,024)
Materials and Supplies	\$29,813	\$28,784	\$12,598	\$39,520	\$61,080	\$21,560
Contracted Services	\$215,732	\$201,345	\$144,003	\$257,145	\$251,143	(\$6,002)
Utilities	\$6,912	\$5,172	\$4,575	\$6,435	\$8,163	\$1,728
Debt/Capital Financing	\$1,720	\$52,300	\$0	\$50,000	\$50,000	\$0
One Time Projects	\$15,386	\$30,060	\$10,623	\$20,000	\$0	(\$20,000)
Amortization	\$113,327	\$121,282	\$0	\$121,432	\$0	(\$121,432)
Total Expenditures	\$520,596	\$578,778	\$269,817	\$626,577	\$499,407	(\$127,170)

**Mackenzie County
73-Tourism**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
OPERATING REVENUES						
OPERATING EXPENSES						
212-Promotional expense	\$5,245	\$9,806	\$13,591	\$40,000	\$40,000	\$0
fees	\$12,500	\$15,625	\$14,375	\$17,500	\$17,500	\$0
221-Advertising	\$4,800	\$8,775	\$8,775	\$10,775	\$10,775	\$0
511-Goods and supplies	\$0	\$0	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$22,545	\$34,206	\$36,741	\$68,275	\$68,275	\$0
TOTAL EXPENSES	\$22,545	\$34,206	\$36,741	\$68,275	\$68,275	\$0
EXCESS (DEFICIENCY)	(\$22,545)	(\$34,206)	(\$36,741)	(\$68,275)	(\$68,275)	\$0

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Expenditures:						
Materials and Supplies	\$22,545	\$34,206	\$36,741	\$68,275	\$68,275	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$22,545	\$34,206	\$36,741	\$68,275	\$68,275	\$0

**Mackenzie County
74-Library Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Reserve	\$0	\$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	\$3,527	\$3,697	\$0	\$0	\$0
252-Repair & maintenance - buildings	\$0	\$0	\$4,315	\$10,000	\$10,000	\$0
274-Insurance	\$3,045	\$3,176	\$3,643	\$7,622	\$7,050	(\$572)
735-Grants to other organizations	\$259,365	\$258,545	\$252,385	\$259,442	\$259,442	\$0
Non-TCA Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
TOTAL	\$262,410	\$265,248	\$264,040	\$297,064	\$276,492	(\$20,572)
TOTAL EXPENSES	\$262,410	\$265,248	\$264,040	\$297,064	\$276,492	(\$20,572)
EXCESS (DEFICIENCY)	(\$262,410)	(\$265,248)	(\$264,040)	(\$277,064)	(\$276,492)	\$572

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
Revenues:						
Reserve Draws	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Total Revenues	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Expenditures:						
Contracted Services	\$3,045	\$6,703	\$11,655	\$17,622	\$17,050	(\$572)
Grants	\$259,365	\$258,545	\$252,385	\$259,442	\$259,442	\$0
One Time Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
Total Expenditures	\$262,410	\$265,248	\$264,040	\$297,064	\$276,492	(\$20,572)



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	2025 Operating Budget Reserve Allocations and Draws

BACKGROUND / PROPOSAL:

Reserve allocations are utilized to assist Council in funding long term operating projects, and various capital projects over numerous years to reduce the financial impact on budgets. Funding to these reserves assists administration in funding recommendations to Council for the approved 5 and future year capital list.

Administration has reviewed, and incorporated reserve allocations, and draws into the 2025 Draft Operating Budget as per policies.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

To be funded by the 2025 tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Various

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

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That the 2025 allocations and draws from various reserves be approved as presented.

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

**Mackenzie County
2025 Budget
Contributions to Reserves as per Policy**

Reserves	2025 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	77,988	77,988	Reserve Policy #19 - Target Max
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
Fort Vermilion Library Reserve	-	-	Reserve Policy # 30
La Crete Library Reserve	-	-	Reserve Policy # 31
Total	2,307,988	2,307,988	

Contributions to Reserves as per Revenues/Policies - Estimated			
Municipal Reserve	50,000	50,000	Reserve Policy #10
Reclamation Reserve	85,000	85,000	Reserve Policy #5
Off Site Levy Reserve	26,156	35,000	Reserve Policy #3
Water/Sewer (2025Operating)	550,785	550,785	Reserve Policy #13
Total	711,941	720,785	

TOTAL CONTRIBUTIONS TO RESERVES IN THE 2025 BUDGET **3,019,929** **3,028,773**

Draws from Reserves	
Gravel Crushing Reserve	1,700,000
Gravel Reclamation Reserve	50,000

TOTAL DRAWS FROM RESERVES IN THE 2025 OPERATING BUDGET **1,750,000**

1,269,929



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Organizational Chart

BACKGROUND / PROPOSAL:

The 2025 operational budget was drafted to include the approved Organizational Chart (2024-06-26). As part of the budget discussions, Councils reviews the Organizational Chart for further discussion on any amendments proposed by administration.

There are no amendments being proposed for 2025.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

To be funded by the 2025 tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

ADM038 Organizational Structure

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

RECOMMENDED ACTION:

That the Organizational Chart 2024-06-26 be received for information.

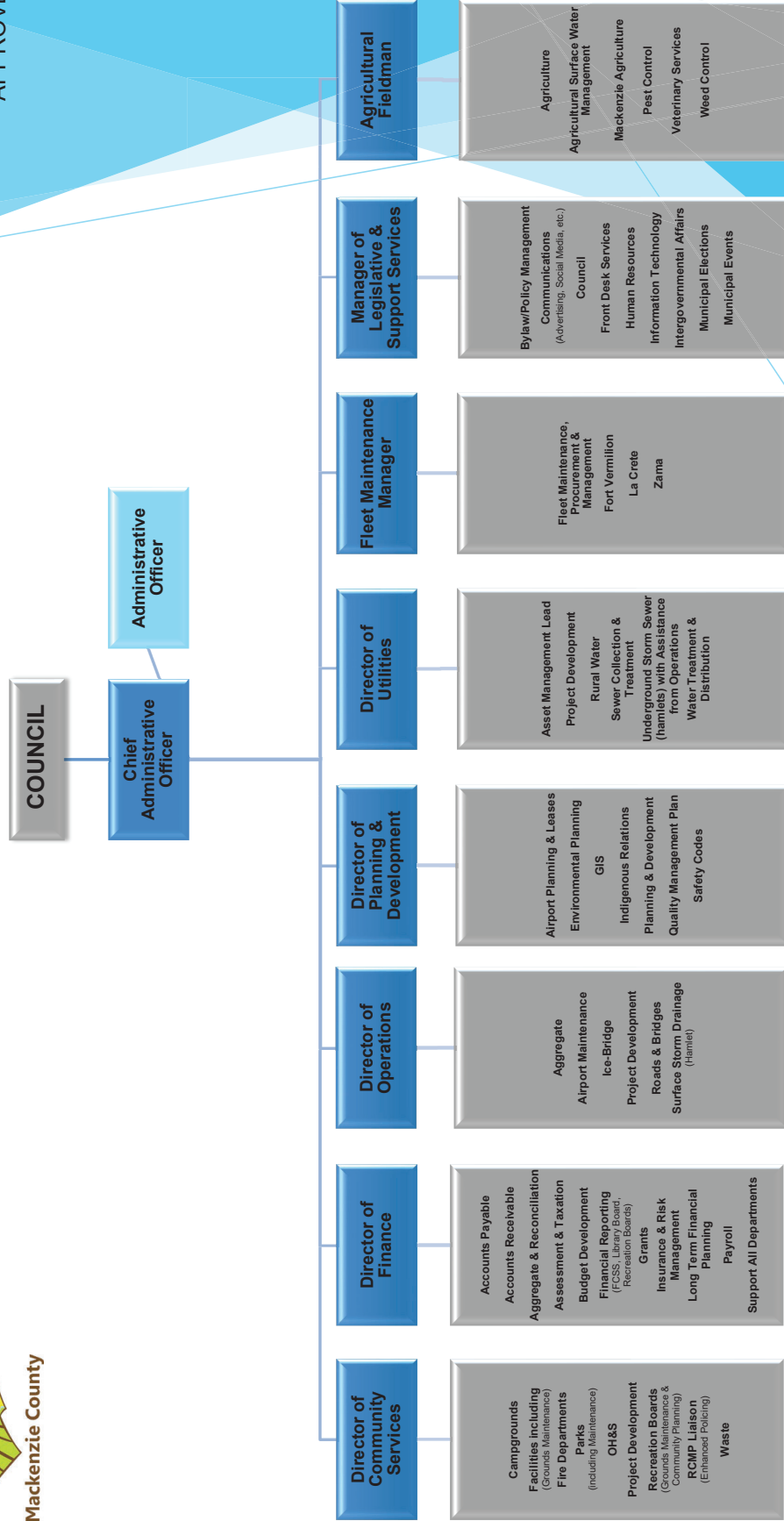
Author: J. Batt Reviewed by: _____ CAO: D. Derksen



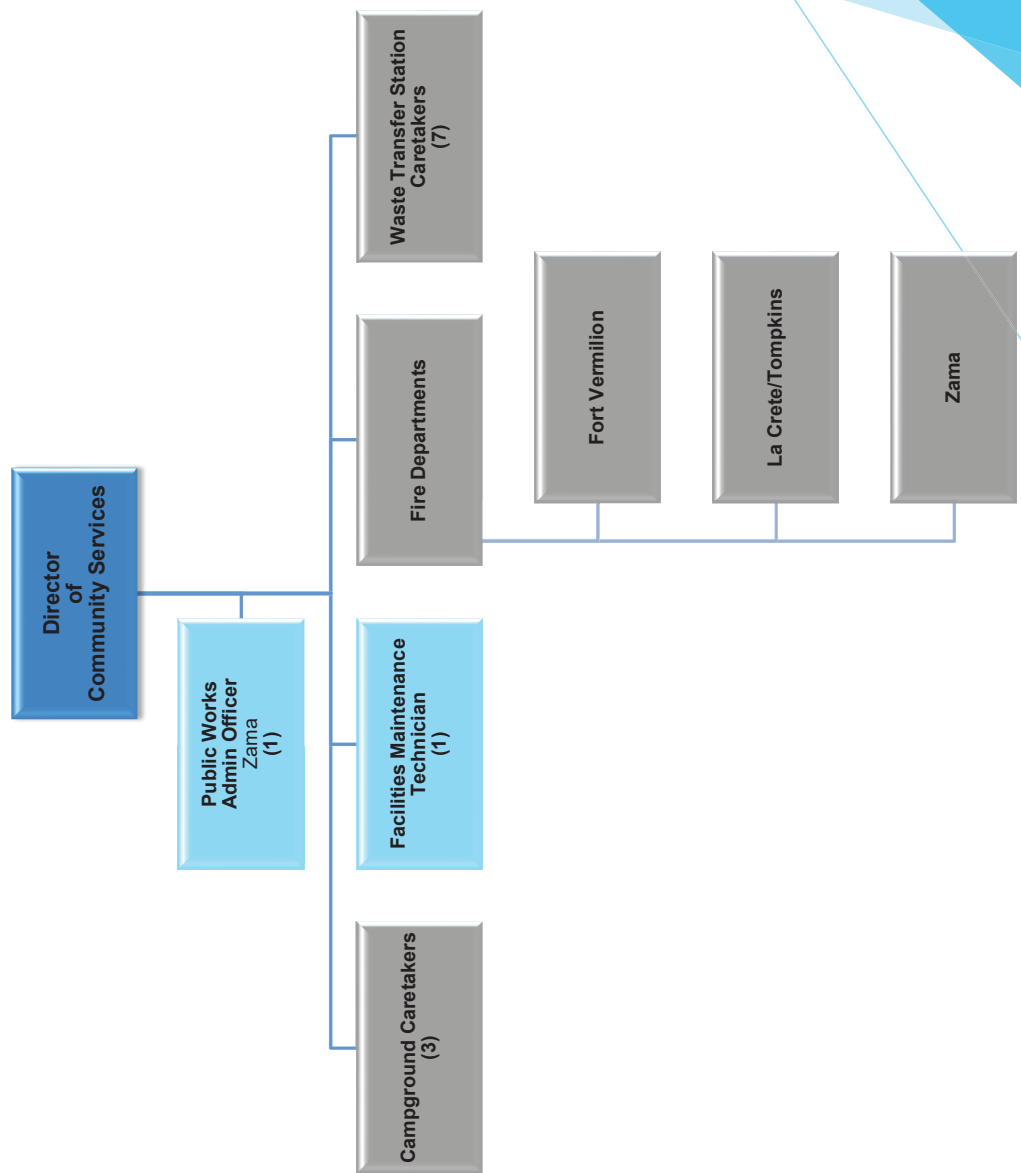
Mackenzie County

Organizational Structure

APPROVED 2024-06-26



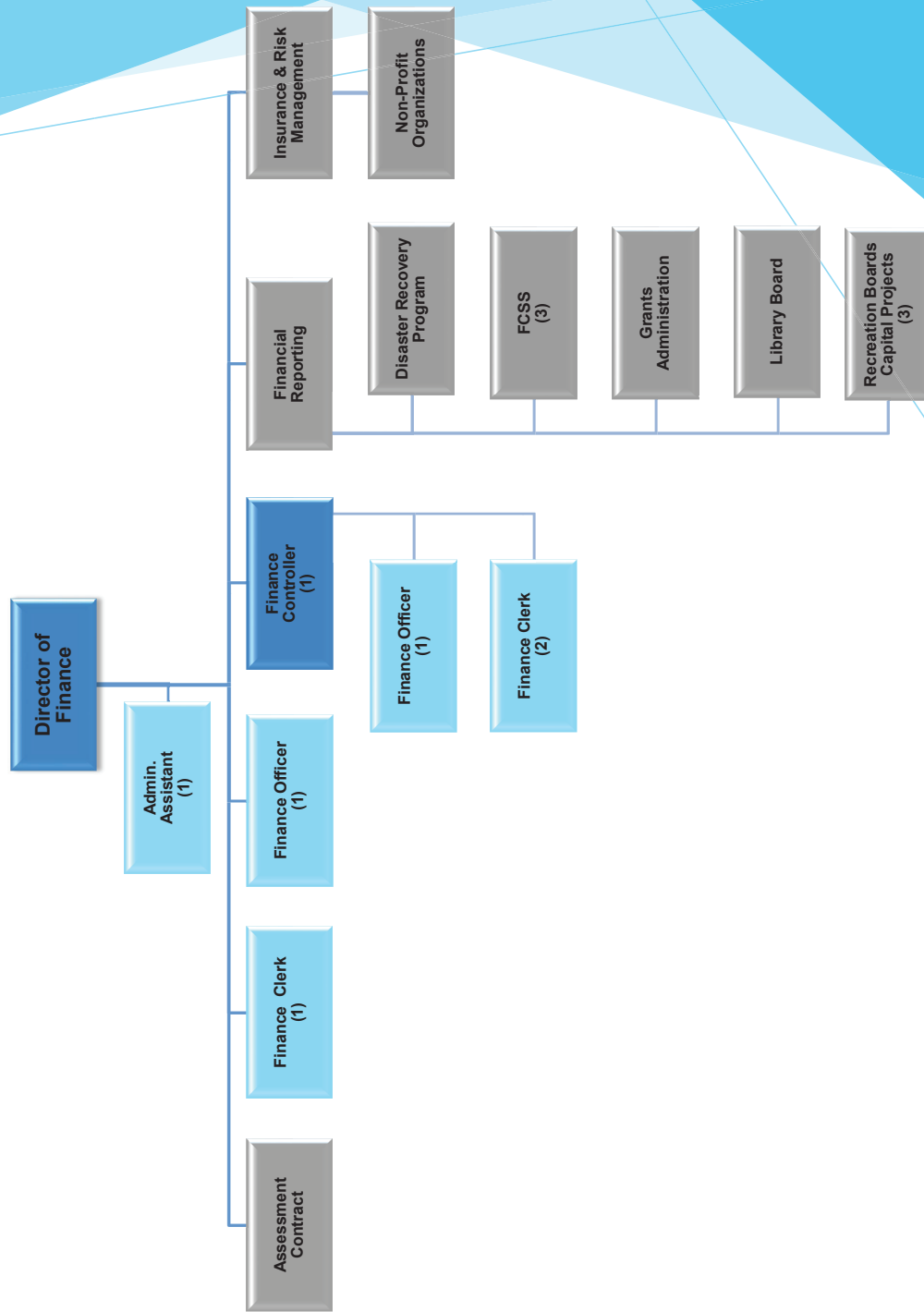
Community Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

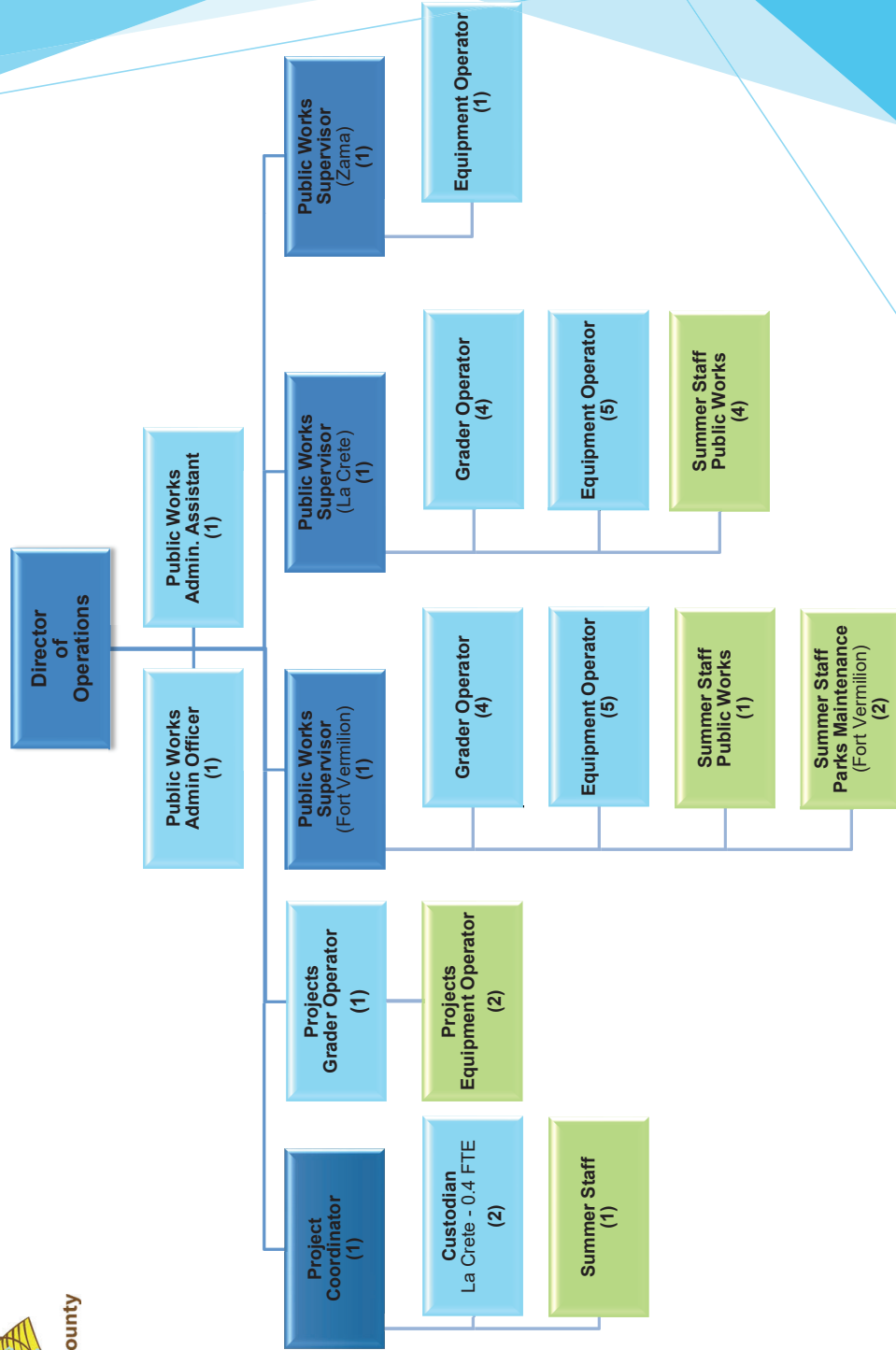


Finance Services



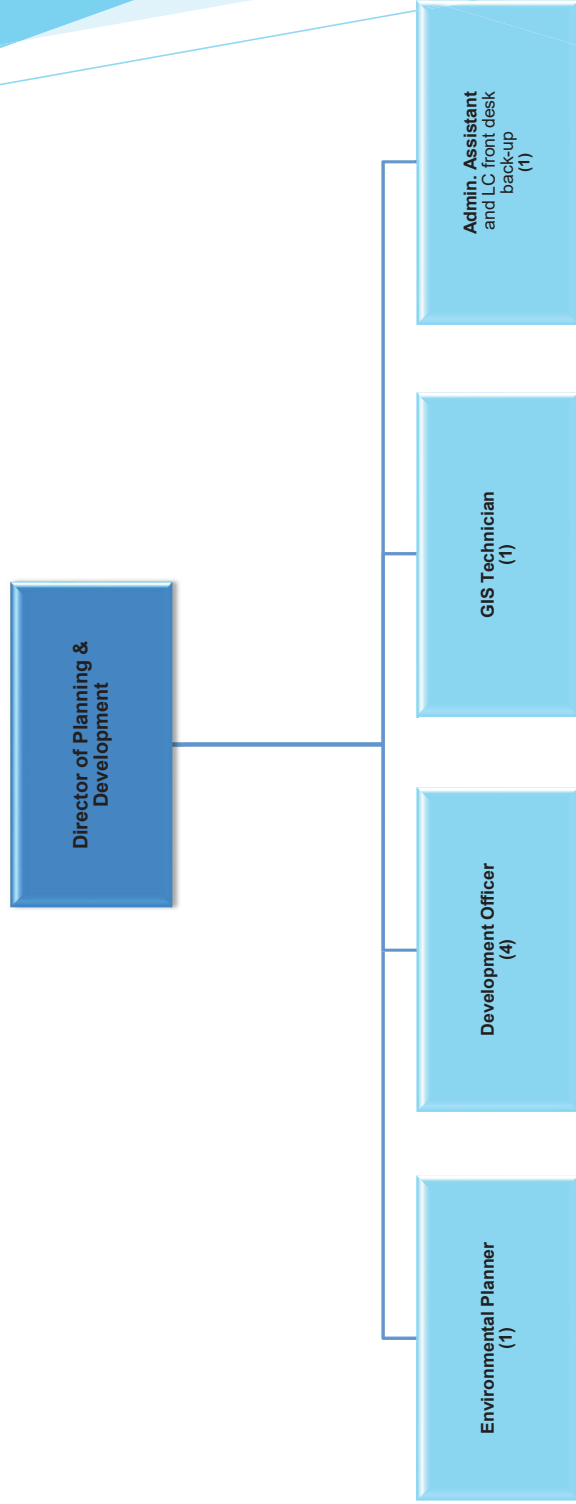
- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

Operations Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

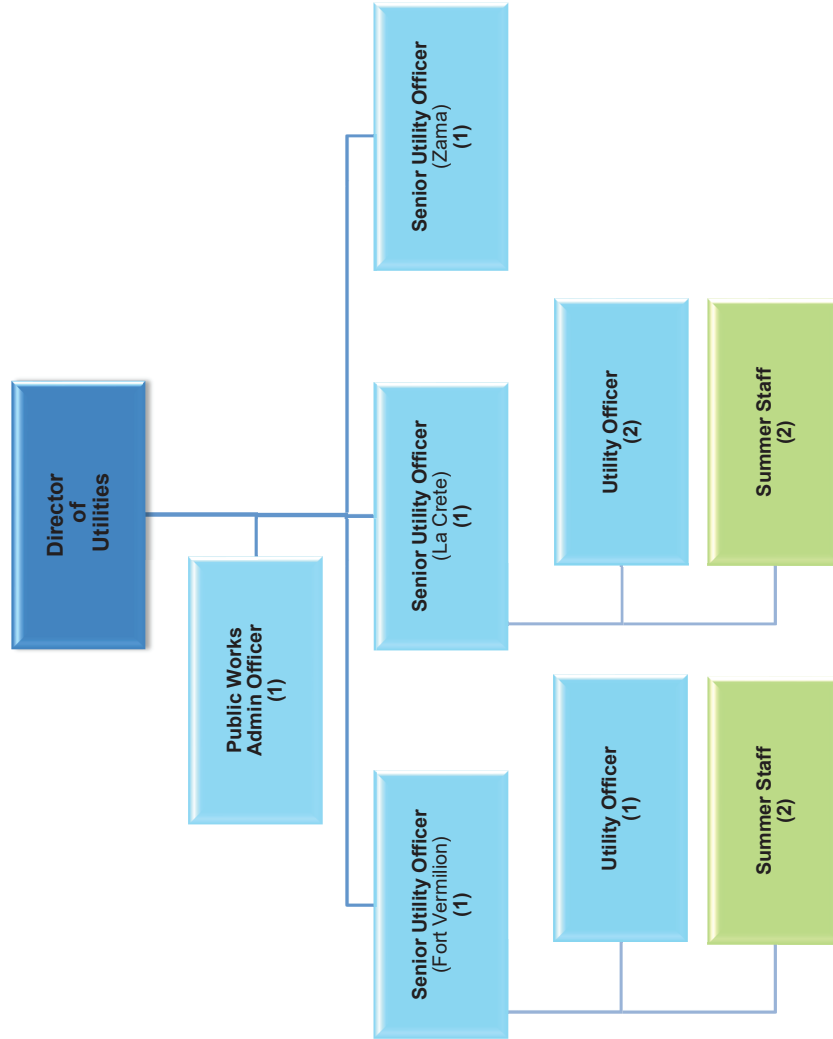
Planning & Development Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal



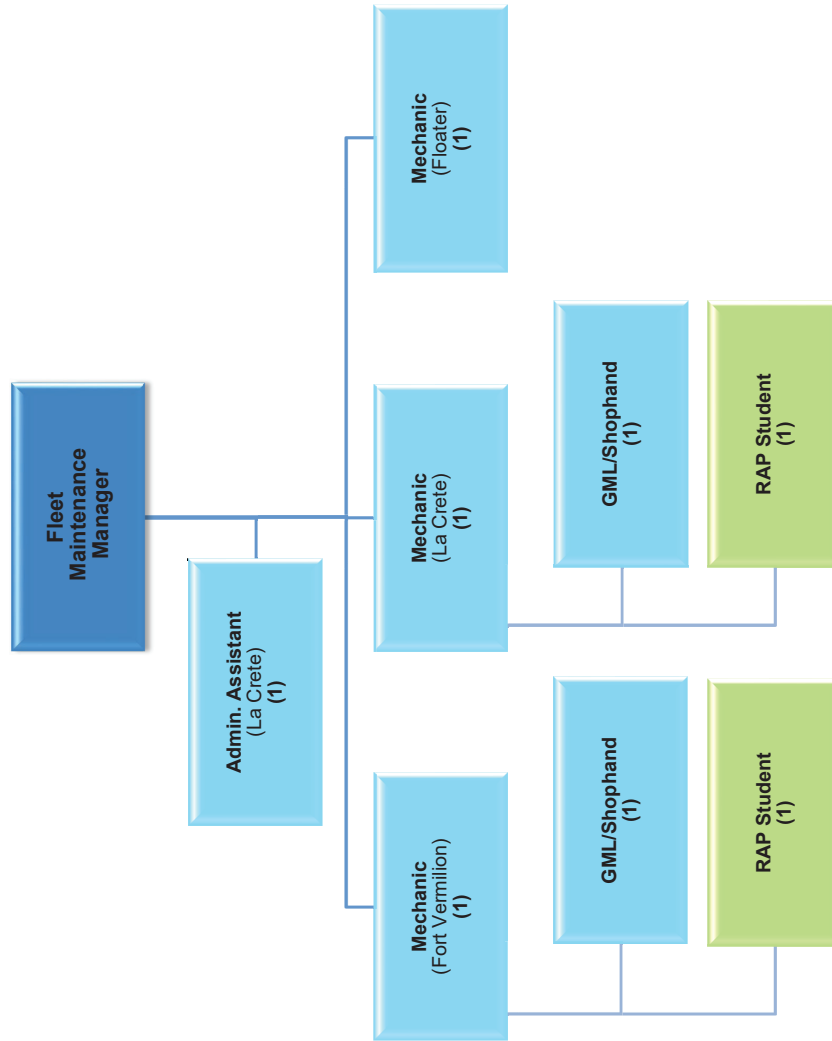
Utilities Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

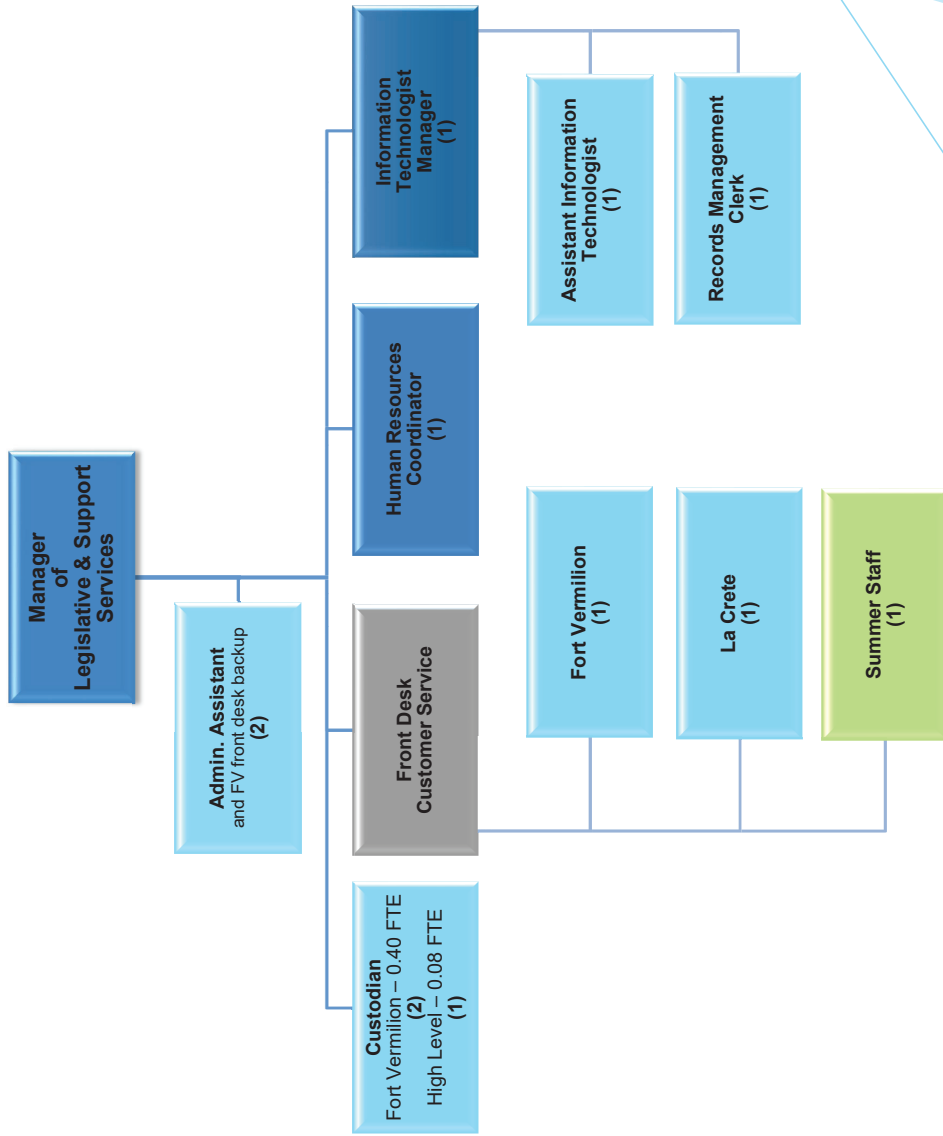


Fleet Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

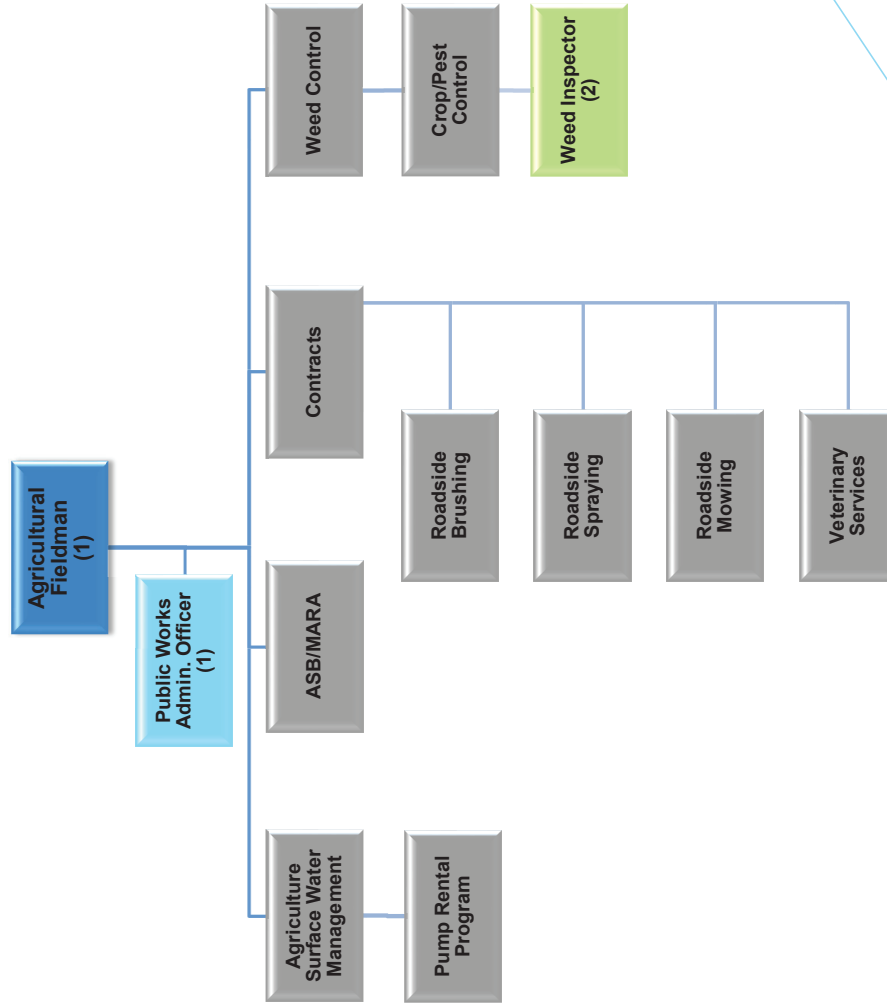
Legislative & Support Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal



Agricultural Services



- Out of Scope/Contract Staff
- Union Position
- Function
- Summer/Seasonal

Municipal District of Mackenzie No. 23

Title	Organizational Structure	Policy No:	ADM038
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Legislation Reference	Municipal Government Act, Section 201
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Purpose

To establish a process for approving the organizational structure.

Policy Statement and Guidelines

General Guidelines

Council shall approve the organizational chart during the budget process. The approved organizational chart will contain all position titles, the number of employees, and the reporting structure. Administration will present the budget for all positions according to the approved organizational chart.

Administration has the authority to:

- Fill all approved positions,
- Determine the key functions of each approved position, and
- Lay off any excess positions caused by a shortage of work.

In the event that an incremental position is needed, an updated organizational chart will be brought to Council for approval.

Administration is authorized to change the reporting structure temporarily if there are employee vacancies, staff training, et cetera. Temporary, seasonal, and part-time employees may be relocated between offices according to varying workloads, as determined by administration.

Reporting Guidelines

Administration will ensure that Council is current with employee changeovers by providing:

- A monthly update on all position changes, and
- An organizational chart listing all positions and corresponding employees, to be provided annually at the Council Organizational Meeting.

	Date	Resolution Number
Approved	September 24, 2002	02-680
Amended		
Amended		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	2025 Administration Conference, Workshop, and Training Budget Requests (Handout)

BACKGROUND / PROPOSAL:

While drafting the operating budget, administration reviews various conferences, workshop and training requests along with requirements to be incorporated into the budget.

Attached are the training requests identified for 2025.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

To be funded by the 2025 tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Various

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

RECOMMENDED ACTION:

That the 2025 Administration Conference, Workshop, and Training Budget Requests be approved/amended as discussed.

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



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2025 One Time Projects

BACKGROUND / PROPOSAL:

Attached are the One-Time Projects that administration is recommending for review by Council to be incorporated into the 2025 Budget. If approved, projects could be funded from the 2025 Tax Levy, or by various Reserve.

- 1 – Rural Traffic Counts - \$55,000
- 2 – Aerial Imagery - \$150,000
- 2 – Planning for Tompkins River Crossing - \$200,000

In 2024 Council approved a One-Time project for the Intermunicipal Development Plan, contingent on the Town of High Level 50/50 cost sharing. Administration has submitted an Alberta Community Partnership (ACP) grant application for this project, and will update Council once communication is received.

Attached are the One-Time project request documents that have additional information regarding each request.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2025 Tax Levy, various Reserves

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

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That administration incorporates the approved 2025 One Time projects into the Draft 2025 Operating budget as discussed.

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

Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY ONE TIME PROJECT JUSTIFICATION SHEET 2025 TO 2034 CAPITAL FORECAST

NEW PROJECT [x] CARRY OVER PROJECT []

PROJECT Rural Traffic Counts

Table with columns: DEPARTMENT, LOCATION, PROJECT #, PRIORITY, CHANGE OF LEVEL OF SERVICE, NEW OR REPLACEMENT ASSET, EXPECTED LIFE OF ASSET.

DESCRIPTION: Administration is proposing to conduct traffic reviews of fifteen (15) rural intersections within the County. The purpose of this review is to determine whether intersection improvements are warranted to address identified deficiencies relative to traffic operation, safety and/or geometry.
NEED FOR PROJECT: To determine future planning, goals and growth with the municipality. This review will include rural road traffic counts and future projected use in addition to the intersection data.
ADDITIONAL INFO: Future widening of intersections under provincial jurisdiction will take time regarding Roadside Development Approvals as well as time for lane/widening design approvals.

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS. Table with columns: LABOUR, PURCHASED MATERIALS, PURCHASED SERVICES, TRSF TO RES / RES FUND, OTHER, TOTAL OPERATING COST, FINANCING COST, TOTAL COST, REVENUE, NET COST. Sub-columns: 1st Year, 2nd Year.

PRIORITY CRITERIA. Table with columns: MANDATED BY LAW, PREVIOUSLY COMMITTED, HEALTH & SAFETY, FUTURE STRATEGIC PLANNING, SOCIAL BENEFIT / COMMUNITY NEED, HIGH EXTERNAL FUNDING, GROWTH RELATED, ASSET MANAGEMENT, COORDINATION WITH OTHER AGENCY, ENVIRONMENTAL ISSUES. Includes checkboxes for selection.

ESTIMATED CAPITAL COST and PROPOSED FINANCING. Large table with columns for years (Previous Years, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, Total) and rows for various cost categories and financing sources.

One Time Project Request – Rural Traffic Counts

Below is a list of the fifteen (15) rural intersections identified for the Traffic Review:

1. RGE RD 18-0 South of HWY 697 (Blue Hills Road)
2. RGE RD 17-2 South of HWY 697 (Transfer Station Road)
3. TWP RD 104-4 East of HWY 697 (Savage Prairie Road)
4. TWP RD 105-4 East of HWY 697 (Wilson Prairie Road)
5. TWP RD 106-0 East of HWY 697 (Airport Road)
6. TWP RD 106-4 East of HWY 697 (AJA Friesen Road)
7. TWP RD 107-2 East of HWY 697 (Spruce Road)
8. RGE RD 13-1 South of HWY 88 (Foster Road)
9. RGE RD 15-1 South of Hwy 58 (Store Road)
10. RGE RD 17-1 of South HWY 58 (15 Mile Road)
11. RGE RD 18-1 South of HWY 58 (9 Mile Road)
12. RGE RD 18-4 North of HWY 58 (6 Mile Road)
13. TWP RD 110-4 East of HWY 35 (Heliport Road)
14. TWP RD 106-0 & 100 Street
15. TWP RD 106-0 & 113 Street

Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY
 ONE TIME PROJECT JUSTIFICATION SHEET
 2025 TO 2034 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

PROJECT Aerial Imagery

DEPARTMENT	Planning & Development	PROJECT #		CHANGE OF LEVEL OF SERVICE	Maintain level of service
LOCATION	Mackenzie County	PRIORITY	Medium #	NEW OR REPLACEMENT ASSET	New and replacement
				EXPECTED LIFE OF ASSET	

DESCRIPTION Update aerial imagery, add more imagery in the Zama area and rural areas around the High Level Airport. Also add new recreational sites and trails.

NEED FOR PROJECT Outdated aerial imagery is less useful to all departments

ADDITIONAL INFO

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	<u>1st Year</u>	<u>2nd Year</u>						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	150,000	-	-	-	-	-	-	-	-	-	150,000
PROPOSED FINANCING	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	150,000	-	-	-	-	-	-	-	-	-	150,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	150,000	-	-	-	-	-	-	-	-	-	150,000

Form B - Capital Budget Template: Non-Growth Related Projects

MACKENZIE COUNTY
 ONE TIME PROJECT JUSTIFICATION SHEET
 2025 TO 2034 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

PROJECT Planning Tompkins River Crossing

DEPARTMENT	Administration	PROJECT #	1	CHANGE OF LEVEL OF SERVICE	Increased level of service
LOCATION	Tompkins Ferry Crossing	PRIORITY	High	NEW OR REPLACEMENT ASSET	New asset
			#	EXPECTED LIFE OF ASSET	

DESCRIPTION	Due to delay in the development of a bridge, Administration is proposing to to engage a consulting firm to develop a shovel ready plan to develop the constructin of a berm that would facilitate Ferry crossing at all water levels. This would be an interim solution that would allow for reliable, safety, egress for thousands pf residents until the time of a bridge being
NEED FOR PROJECT	This would be an interim solution that would allow for reliable, safety, egress for thousands pf residents until the time of a bridge being constructed.
ADDITIONAL INFO	Ensuring a shovel ready project

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input checked="" type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input checked="" type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST								
TOTAL COST	-	-						
REVENUE								
NET COST	-	-						

ESTIMATED CAPITAL COST	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Predevelopment Costs	-	200,000	-	-	-	-	-	-	-	-	-	200,000
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	200,000	-	-	-	-	-	-	-	-	-	200,000
PROPOSED FINANCING	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	200,000	-	-	-	-	-	-	-	-	-	200,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	200,000	-	-	-	-	-	-	-	-	-	200,000



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 30, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Local Growth and Sustainability Grant

BACKGROUND / PROPOSAL:

Administration has recently received notice that Municipal Affairs has recently launched a Local Growth and Sustainability Grant.

Mackenzie County was notified that they would be eligible for the growth component as a municipality with a population between 10,000 – 200,000.

The Growth Component will include a single intake that will award funding for all three years of the program. That intake is open for five weeks. Applications are being accepted from eligible local governments until November 29, 2024. Once the intake closes, and reviews and approvals are completed, successful applicants will be notified and will proceed to sign a conditional grant agreement. Additionally, a council resolution supporting the project is required to be submitted by December 20, 2024.

Projects must be a minimum \$1,000,000 value with a 50% cost share. Grant stacking is allowed, however there are restrictions to the % of the project.

Administration would like Councils direction on what Capital projects administration should consider from the 2025, 2026, and 2027 approved 5 year plan (handout) to provide Council any further information during Capital budget discussions.

The following project guidelines should be considered:

- Roads & Bridges
- Drinking Water
- Storm Water
- Solid Waste Management
- Waste Water
- Public Transit
- Public Safety and Security

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

Disaster Mitigation and Resilience

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Local Growth and Sustainability Grant

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

That administration bring forward information for Capital projects as discussed that would be eligible for funding under the Local Growth and Sustainability Grant.

Author: J. Batt Reviewed by: _____ CAO:



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR116291

Dear Chief Elected Officials:

I am pleased to inform you that the Local Growth and Sustainability Grant (LGSG) has been launched, and the intake window is now open for eligible local governments, such as yours, to apply. First announced in *Budget 2024*, the LGSG is part of government's commitment to support local governments in funding infrastructure projects that attract economic development opportunities and address growth pressures and other unique or emergent needs in their communities. The program was developed, in part, with input from local government stakeholders. *Budget 2024* includes \$20 million for the first year of the program.

The LGSG is divided into two components, with local governments that have a population between 10,000 and 200,000 being eligible for the Growth Component. This component, which will be approximately 75 per cent of the LGSG budget, is cost-shared, with LGSG contributions to an infrastructure project being up to 50 per cent. This component is a competitive, application-based grant. Applications will be scored to ensure funding is delivered to projects that best address program objectives. The minimum project size for this component is \$1 million.

The Growth Component will include a single intake that will award funding for all three years of the program. That intake is open for five weeks. Applications are being accepted from eligible local governments until November 29, 2024. Once the intake closes, and reviews and approvals are completed, successful applicants will be notified and will proceed to sign a conditional grant agreement. Additionally, a council resolution supporting the project is required to be submitted by December 20, 2024.

The other program component, the Sustainability Component, is for infrastructure to address emergent health and safety concerns in communities with fewer than 10,000 people.

Please see the program guidelines on the program website at www.alberta.ca/local-growth-and-sustainability-grant to address any questions you may have. The website also has details on how you can contact a program advisor.

.../2

Please use the attached application form to submit a project for consideration for LGSG funding.

I look forward to working with local governments to help build infrastructure that supports economic development and addresses growth pressures.

Sincerely,

A handwritten signature in black ink that reads "Ric McIver". The signature is written in a cursive, slightly slanted style.

Ric McIver
Minister

Attachment: Growth Application form

cc: Chief Administrative Officers