





MACKENZIE COUNTY

BUDGET COUNCIL MEETING

**NOVEMBER 19, 2024
10:00 AM**

FORT VERMILION
COUNCIL CHAMBERS

 780.927.3718

 www.mackenziecounty.com

 4511-46 Avenue, Fort Vermilion

 office@mackenziecounty.com



Mackenzie County

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Wednesday, November 19, 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 |
| | | b) | |
| AGRICULTURE
SERVICES: | 9. | a) | None |
| | | b) | |
| COMMUNITY
SERVICES: | 10. | a) | None |
| | | b) | |

FINANCE:	11.	a)	Additional 2025 One Time Projects	5
		b)	2024 One Time Projects - Carry Forwards	9
		c)	2025 Non-Profit Organization Grant Applications	15
		d)	2025 Draft Operating Budget	23
		e)	2024 Capital Projects – Carry Forwards	61
		f)	2025 Capital Projects	67
OPERATIONS:	12.	a)	None	
		b)		
UTILITIES:	13.	a)	None	
		b)		
PLANNING & DEVELOPMENT:	14.	a)	None	
		b)		
ADMINISTRATION	15.	a)	None	
		b)		
		c)		
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) Council Meeting
November 27, 2024
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 21. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Additional 2025 One Time Projects for review

BACKGROUND / PROPOSAL:

During the October 24th Budget Council meeting, Council approved the following 2025 One Time projects.

- 1 – Rural Traffic Counts - \$75,000
- 2 – Aerial Imagery - \$150,000
- 3 – Planning for Tompkins River Crossing - \$100,000

Additional One-Time Projects have been identified that administration is recommending for reviewed by Council and incorporated into the 2025 Budget. If approved, projects could be funded from the 2025 Tax Levy.

- 1 – Fort Vermilion Shop Floor Repair - \$12,000
- 2 – Well #4 Cleaning - \$85,000

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2025 Tax Levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That administration incorporates the additional 2025 One Time projects:

- *Fort Vermilion Shop Floor Repair - \$12,000*
- *Well #4 Cleaning - \$85,000*

into the Draft 2025 Operating budget with funding coming from the 2025 taxation levy as Tracking Sheet Change #____.

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 Fort Vermilion Public Works Shop Floor Repair

DEPARTMENT	Administration	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Fort Vermilion	PRIORITY	Medium	NEW OR REPLACEMENT ASSET	New asset
		#		EXPECTED LIFE OF ASSET	

DESCRIPTION	Fix the sink hole in the wash bay area of the Fort Vermilion Public Works Shop. Remove 6'x28' of concrete and replace with new concrete.
NEED FOR PROJECT	Safety Issue and asset management.
ADDITIONAL INFO	

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS		
	1st Year	2nd Year
LABOUR	12,000	
PURCHASED MATERIALS		
PURCHASED SERVICES		
TRSF TO RES / RES FUND		
OTHER		
TOTAL OPERATING COST	12,000	-
FINANCING COST		
TOTAL COST	12,000	-
REVENUE		
NET COST	12,000	-

PRIORITY CRITERIA			
MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEEC	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>
HEALTH & SAFETY	<input checked="" type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>
FUTURE STRATEGIC PLANNING	<input type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
		COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
		ENVIRONMENTAL ISSUES	<input type="checkbox"/>

ESTIMATED CAPITAL COST	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	12,000	-	-	-	-	-	-	-	-	-	12,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	12,000	-	-	-	-	-	-	-	-	-	12,000
PROPOSED FINANCING	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	12,000	-	-	-	-	-	-	-	-	-	12,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	12,000	-	-	-	-	-	-	-	-	-	12,000

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 LC Well #4 Cleaning

DEPARTMENT	Water	PROJECT #	1	CHANGE OF LEVEL OF SERVICE	Increased level of service
LOCATION	La Crete Rural	PRIORITY	High #	NEW OR REPLACEMENT ASSET	Replacement of asset
				EXPECTED LIFE OF ASSET	

DESCRIPTION	Clean and assess Well #4 for the La Crete Raw water located at SW-04-106-16-W5.
NEED FOR PROJECT	Due to the high level of iron, the Utilities Department has been unable to use Well #4 since July 2024. The Well was constructed to meet the growing water demands of La Crete and the surrounding area. In order for the Well to be operational again, the Well will need to be cleaned. The Well's interior would also be filmed and a hydrogeologist would review the footage to determine in what way the Well should be used and how to remove the risk of potential issues in the future
ADDITIONAL INFO	

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	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	85,000	-	-	-	-	-	-	-	-	-	85,000
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	85,000	-	-	-	-	-	-	-	-	-	85,000
PROPOSED FINANCING	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	85,000	-	-	-	-	-	-	-	-	-	85,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	85,000	-	-	-	-	-	-	-	-	-	85,000



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2024 One Time Projects – Carry Forwards

BACKGROUND / PROPOSAL:

Attached are the 2024 One Time projects that administration is recommending be completed, carried forward, with some requiring additional funds.

The 2024 One Time projects are not currently incorporated into the 2025 Draft Operating Budget, but will be once approved by Council.

All 2024 One Time projects are funded by various reserves, and would have no negative impact on the budget, with the exception of one (1) One Time project requested to be carried forward requiring additional funds to complete this project:

- Fishing Opportunities (MARA, Tompkins Twin Pond) (2023) –\$25,000

If approved, the additional request could be funded through 2025 tax levy, or from reserve(s).

Once all projects approved to be carried forward have finalized spending in 2024, administration will include all the approved budgets for these projects in the 2025 Budget.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2025 Tax Levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 One Time project requiring additional funds to complete projects in 2025 have their budgets amended as follows:

- *Fishing Opportunities (MARA, Tompkins Twin Pond) (2023) –\$25,000*

with funding coming from the 2025 taxation levy as Tracking Sheet Change #____.

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That administration incorporates the requested 2024 One Time Carry Forward projects in the Draft 2025 Operating budget.

MACKENZIE COUNTY
2024 ONE TIME Projects

As of
Oct 31, 2024 As of
Oct 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
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Director of Community Services

(12) - Administration Department

FR1AA- Wildfire Mitigation Plan (2024)	80,000	80,000	75,000	75,000	5,000	Completed - 2024	X		
FR1AA - CFP-24-19 (2024)	49,000	49,000	-	-	49,000	Carry Forward.		X	
Total department 12	129,000	129,000	75,000	75,000	54,000				

(23) - Fire Department

FV - Extractor Washer (2024)	11,500	11,500	11,495	11,495	5	Completed - 2024	X		
LC - Extractor Washer (2024)	11,500	11,500	11,495	11,495	5	Completed - 2024	X		
Total department 23	23,000	23,000	22,990	22,990	10				

(61) - Planning & Development Department

Outdoor Recreation and Tourism Plan (2023)	114,100	89,600	81,743	57,243	32,357			X	
Total department 61	114,100	89,600	81,743	57,243	32,357				

(71) - Recreation

FV - Splash Park maintenance/upgrades (2024)	10,000	10,000	-	-	10,000	Carry Forward		X	
LC - Brine & Glycol Filters on new ice plant (2024)	7,457	7,457	7,457	7,457	-	Completed in 2024	X		
LC - Brine Pump VFD supply & Install (2024)	6,944	6,944	6,944	6,944	-	Completed in 2024	X		
ZA - Fish Pond Project (2024)	22,000	22,000	6,208	6,208	15,792	Completed in 2024	X		
LC - Raymond Knlesen Ice Rink Repairs (2024)	6,500	6,500	6,171	6,171	329	Completed in 2024	X		
Total department 71	52,901	52,901	26,779	26,779	26,122				

(72) - Parks

FV Fishing Opportunities (MARA, Tompkins Twin Ponds) (2023)	50,060	20,000	40,682	10,623	9,378	Create new project in 2025 w remaining funds,+ additional funds if approved	X		25,000
Total department 72	50,060	20,000	40,682	10,623	9,378				

Director of Finance

(12) - Administration

Forest Capital of Canada (2023)	291,000	290,000	150,956	149,956	140,044			X	
Northwest Species at Risk (2023)	443,535	441,538	65,351	63,355	378,184			X	
Asset Retirement Obligation (2024)	250,000	250,000	-	-	250,000			X	
Total department 12	984,535	981,538	216,307	213,310	768,228				

MACKENZIE COUNTY
2024 ONE TIME Projects

As of Oct As of Oct
31, 2024 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
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Director of Planning & Development

(12) - Administration Department

Recreational Dispositions (2023)	125,000	59,966	83,433	18,399	41,567	Ongoing		X	
2024 Mackenzie County Census	220,000	220,000	150,447	150,447	69,553	Final invoices and public report		X	
Housing Needs Assessment (2024)	120,000	120,000	20,066	20,066	99,934	To be complete early 2025		X	
Total department 12	465,000	399,966	253,946	188,912	211,054				

(61) - Planning & Development Department

Municipal Development Plan	355,000	54,118	322,744	21,862	32,256	Fort Vermilion ARP to be finalized		X	
LC - Atlas Landing Dispositions (2022)	45,000	17,292	31,292	3,584	13,708	Need to determine what is outstanding		X	
La Crete Area Structure Plan (2022)	150,000	150,000	-	-	150,000	Move forward in 2025		X	
Total department 61	550,000	221,410	354,036	25,446	195,964				

Agricultural Fieldman

(63) - Agricultural Services Department

Irrigation District Feasibility Study	96,814	96,814	95	95	96,719			X	
2024 Mackzie County Agricultural Fair & Tradeshow	71,283	71,283	45,048	45,048	26,235		X		
Municipal Irrigation Data Collection (2024)	20,319	20,319	4,695	4,695	15,624			X	
Total department 63	188,416	188,416	49,838	49,838	138,578				

Director of Operations

(32) - Transportation Department

Additional Regraveling & Grading Zama Access Road (2024)	184,000	184,000	137,510	137,510	46,490	Complete	X		
Total department 32	184,000	184,000	137,510	137,510	46,490				

(33) - Airport

Airport Master Plan (CF 2016)	90,000	11,799	84,058	5,858	5,942	Carry Forward		X	
Total department 33	90,000	11,799	84,058	5,858	5,942				

Director of Utilities

(41) - Water

LC -La Crete Future Water Supply Concept (2018)	200,000	139,160	103,430	42,590	96,570	Phase 2 is complete. The third and final phase is in progress. Expected completion in January 2025.		X	
Water Diversion License Review	65,000	18,775	53,587	7,363	11,413	Ongoing as we are only receiving TDL's for the West Fraser license.		X	
Total department 41	265,000	157,935	157,017	49,953	107,983				

(61) - Planning & Development Department

LC - Storm Water Plan (2022)	151,000	120,327	126,271	95,598	24,729	Will be complete by the end of 2024.	X		
Total department 61	151,000	120,327	126,271	95,598	24,729				

Manager of Legislative & Support Services

(74) - Library

LC Library - Building Extension Engineering	20,000	20,000	-	-	20,000			X	
Total department 74	20,000	20,000	-	-	20,000				

TOTAL 2024 ONE TIME Projects	3,267,012	2,599,893	1,626,177	959,059	1,640,835				
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2023 Contingent on Grant Funding

Bridge Maintenance (7 bridges)	250,000					5 year capital plan - remove	X		
2023 Contingent on Grant Funding - Total	250,000	-	-	-	0				

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 Fishing Opportunities(MARA, Tompkins Twin Ponds)

DEPARTMENT	Recreation	PROJECT #		CHANGE OF LEVEL OF SERVICE	Increased level of service
LOCATION		PRIORITY	Medium	NEW OR REPLACEMENT ASSET	New asset
		#		EXPECTED LIFE OF ASSET	

DESCRIPTION	New Project carrying on with previous work on Fishing Opportunities within the County.
NEED FOR PROJECT	
ADDITIONAL INFO	

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

PRIORITY CRITERIA			
MANDATED BY LAW	<input type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEEC	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>
HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input type="checkbox"/>
FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input type="checkbox"/>
		COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
		ENVIRONMENTAL ISSUES	<input type="checkbox"/>

ESTIMATED CAPITAL COST	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	25,000	-	-	-	-	-	-	-	-	-	25,000
	-	25,000	-	-	-	-	-	-	-	-	-	25,000
PROPOSED FINANCING	Previous Years	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	2025 Non-Profit Organization Grant Applications

BACKGROUND / PROPOSAL:

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

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

Application forms are required for Non-Profit Organizations, with a deadline for applications October 15th of each year.

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

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

Included in the 2025 Draft Operating Budget is the funding provided to all non-profit organizations in the 2024 year, including any utility amendments identified. Any amendments to a change in funding approved will have an impact on the 2025 budget.

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2025 Operating Budget

SUSTAINABILITY PLAN:

N/A

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Policy FIN013 Community Organization Funding
Policy ADM005 Cemetery Maintenance Grant

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the 2025 Non-Profit Organization grant applications be approved as discussed, and incorporated into the 2025 Draft Operating Budget as Tracking Sheet Change #_____.

Mackenzie County
Grants to Other Non-Profit Organizations

2021 budget includes COVID and operational funding

Organization	Operating or Capital	2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2025 Notes
FV Agricultural Society - Heritage Centre	Operating		\$37,752	\$27,750	\$27,750	\$27,750	\$27,750	Operations of Fort Vermilion Heritage Centre
FV Area Board of Trade	Operating		\$10,000	\$16,000	\$16,000	\$16,000	\$17,000	Operating expenses to maintain Centennial building
	Capital		\$8,000		\$0	\$0		Hosting Community Events (Moonlight Madness, Canada Day, trade shows)
FV Royal Canadian Legion, Branch 243	Operating		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	Utilities
	Capital		see notes	\$0	\$0	\$23,637	\$0	Requests made concerning property drainage. Request for Mackenzie county to do snow removal, grass mowing, and hanging veteran banners on a yearly basis. No dollar amount requested.
FV Seniors' Club	Operating		\$6,500	\$6,500	\$6,000	\$6,000	\$6,000	
	Capital		\$2,500		\$0	\$0	\$0	Installation and purchase of window coverings.
HL Agricultural Exhibition Association	Capital		\$40,000		\$4,900	\$7,000	\$10,000	Stage 2 of indoor multi use riding arena at Mosquito Creek Rodeo grounds, entails foundation engineering, permits, pilings footings, building construction and installation. Funding request is to cover projected shortfall.
	Operating				\$0	\$0	\$0	
	Sponsorship				\$0	\$0	\$0	
Irrigate Mackenzie	Capital		\$200,000					Development of an irrigation district, funding would support Phase 1 Irrigation Feasibility Assessment. Includes land and water suitability and availability analysis, conceptual engineering design, and economic impact and feasibility analysis.
LC Area Chamber of Commerce	Operating		\$28,000	\$25,000	\$25,000	\$25,000	\$25,000	
LC Agricultural Society - Mennonite Heritage Village	Capital		\$40,000	\$25,000	\$13,000	\$13,000	\$13,000	Museum restoration shop phase 2: installation of utilities, insulation, kitchen and washroom
	Supplementary		\$75,000	\$45,000	\$45,000	\$45,000	\$45,000	Operating expenses - Includes a portion of wages, accounting, museum yard and building maintenance, staff training, 2025 events
	Operating-Utilities & Insurance		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	
LC Community Equine Centre	Capital		\$200,000		\$0	\$0	\$0	Building an addition to serve as a heated spectator area with bathroom, and an alleyway for a separate entrance.
	Operating - Heat and Power				\$0	\$10,000	\$10,000	
LC Field of Dreams Stampede Committee (Rodeo)	Capital		\$120,000		\$0	\$9,000	\$0	Bleachers for increased capacity (\$70,000); Replacement bucking chutes (\$50,000);
LC Meals for Seniors	Operating			\$6,000	\$6,000	\$6,000	\$6,000	No application received
LC Municipal Nursing Association	Capital		\$65,000					Care & Share upstairs expansion (\$65,000) donated goods can be stored indoors and moved with a forklift and pallet jack;
	Operating		\$300,000					Offset of Heimstaed Lodge annual operations deficit
LC Polar Cats Snowmobile Club	Capital		\$25,500					Opening trails from Wadlin Lake to Buffalo Head Tower 65kms (\$15,000); equipment purchases (\$10,500); 2 cabin generators @ \$5000, gas powered post pounder for signage @3500, chain saw @\$500, whipper snipper brush cutter @ \$1,500
	Operating		\$15,000	\$25,000	\$15,000	\$15,000	\$7,500	Groomer and drag maintenance operations, fuel (\$10,000); repairs to groomer and drag (\$5,000)
LC Seniors Inn (drop-in centre)	Operating			\$3,000	\$3,000	\$3,000	\$3,000	No application received
	Operating - Utilities			\$4,000	\$4,000	\$4,000	\$4,000	
Mackenzie Ski Hill Society	Capital		\$40,000					Snow making equipment to supplement high traffic areas and lengthen the season. Intend to purchase and customized used equipment including compressor, pumps, hoses, injection system, snow cannons.
	Operating		\$30,000	\$30,000	\$30,000	\$0	\$0	Insurance (\$25,000), fuel & propane (\$5,000)
Rainbow Lake Youth Center	Operating		\$36,000	\$0	\$25,000	\$25,000	\$25,000	Operations (\$30,000) payroll; Business Operations (\$3,000) supplies, dues, equipment maintenance; Youth Social Activities (\$3000)
Rocky Lane Agricultural Society	Capital		\$10,000		4 loads of 3/4 Gravel	4 loads of gravel	gravel	Repairs and upgrades to Rocky Acres barn including loft access, roof repairs, improved drainage
	Supplementary		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	General operations (\$15,000),
	Operating		\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	Utilities (\$15,000)
ZA Chamber of Commerce	Operating		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
REDI	Operating		\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	
High School Bursaries	Operating		\$25,000	\$25,000	\$50,000	\$25,000	\$25,000	
Grants to Other Organizations - Misc	Operating		\$20,000	\$20,000	\$15,000	\$15,000	\$15,000	
Cemetaries	Operating		\$2,400	\$3,600	\$3,600	\$3,600	\$3,600	
Total		\$0	\$1,455,652	\$375,850	\$443,250	\$437,487	\$396,850	

*amounts for applicants that did not submit a grant application in 2024, but granted in previous years - are included in the 2021-2024 budgets noted above.

Organizations under agreement with Mackenzie County

Organization	Yearly Budget	Notes
L.A. on Wheels Society	\$35,000	Operating Grant
La Crete Ferry Campground Society	\$2,500	Yearly Insurance
Total	\$37,500	

		2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Fort Vermilion Recreation Society:	Operating - Board & Facilities		\$212,950	\$206,264	\$206,264	\$214,178	\$214,178	\$214,178
	Paid by County:							
	Operating - utilities		\$105,067	\$137,205	\$148,741	\$139,062	\$133,661	\$131,040
	Operating - insurance		\$18,665	\$24,482	\$23,769	\$13,139	\$25,000	\$17,958
	TOTAL	\$0	\$336,682	\$367,951	\$378,775	\$366,379	\$372,839	\$363,176

		2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
La Crete Recreation Society:	Operating - Board & Facilities		\$404,500	\$443,070	\$385,790	\$372,490	\$345,190	\$345,190
	Paid by County:							
	Operating - utilities		\$297,031	\$308,585	\$177,013	\$156,631	\$150,549	\$147,597
	Operating - insurance		\$58,826	\$58,826	\$57,112	\$35,961	\$45,901	\$39,131
	TOTAL	\$0	\$760,357	\$810,481	\$619,916	\$565,082	\$541,640	\$531,918

		2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	Operating - Board & Facilities		\$137,182	\$137,182	\$137,181	\$137,181	\$137,182	\$137,182
	Paid by County:							
	Operating - Utilities		\$22,771	\$22,969	\$24,261	\$11,246	\$10,810	\$10,598
	Operating - Insurance		\$11,053	\$10,527	\$10,221	\$5,648	\$8,972	\$6,107
	TOTAL	\$0	\$171,006	\$170,678	\$171,663	\$154,075	\$156,964	\$153,887

		2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Tompkins Improvement Board	Operating - Board & Facilities		\$22,800	\$22,000	\$26,200	\$0	\$0	\$0
	Paid by County:							
	Operating - Insurance		\$2,500	\$733	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$25,300	\$22,733	\$26,200	\$0	\$0	\$0

Summary of Recreation Boards Budget History

	2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Summary							
Total operating	\$0	\$777,432	\$808,516	\$755,435	\$723,849	\$696,550	\$696,550
County-paid utilities & insurance	\$0	\$515,913	\$563,327	\$441,118	\$361,688	\$374,893	\$352,431
Grand total	\$0	\$1,293,345	\$1,371,843	\$1,196,553	\$1,085,537	\$1,071,443	\$1,048,981

Fort Vermilion Recreation Society:	2025 Budget	2025 Request	2024 Budget	2023 Budget	2022 Budget
		\$0	\$443,396	\$41,320	\$0
2025 Capital Grant Requests	2025 Recommended	2025 Requests	Cost Allocation		
			Rec. Board cost share	County share	cost share
2025 Splash Park Repairs		\$16,396		\$16,396	\$16,396
New Hardwired PA system for hall		\$6,000		\$6,000	\$6,000
Convert 2 old unused dressing rooms to steam rooms		\$63,000		\$63,000	\$63,000
Curling Lounge Expansion		\$126,000		\$126,000	\$126,000
Fitness Centre Expansion		\$150,000		\$150,000	\$150,000
Kitchen & Bar(s) Equipment		\$20,000		\$20,000	\$20,000
Skate Park Expansion		\$50,000		\$50,000	\$50,000
Volleyball Court Fencing		\$5,000		\$5,000	\$5,000
Volleyball Court Lighting		\$7,000		\$7,000	\$7,000
TOTAL CAPITAL REQUESTS	\$0	\$443,396	\$0	\$443,396	\$443,396

La Crete Recreation Society:	2025 Budget	2025 Request	2024 Budget	2023 Budget	2022 Budget
		\$0	\$101,536	\$103,637	\$62,500
2025 Capital Grant Requests	2025 Recommended	2025 Requests	Cost Allocation		
			Rec. Board cost share	County share	cost share
Chiller upgrade on new ice plant		\$45,000	\$0	\$45,000	\$45,000
Rebuild high side float for old ice plant		\$6,036	\$0	\$6,036	\$6,036
Old ice plant software update		\$11,000	\$0	\$11,000	\$11,000
Buffalo Head ice shack addition		\$25,000	\$0	\$25,000	\$25,000
Old arena rink lights		\$14,500	\$0	\$14,500	\$14,500
Skidsteer for arena parking lot		County Donation		County Donation	\$0
				\$0	\$0
				\$0	\$0
TOTAL CAPITAL REQUESTS	\$0	\$101,536	\$0	\$101,536	\$101,536

Zama Recreation Society (excl. FCSS & excl. Chamber of Commerce)	2025 Budget	2025 Request	2024 Budget	2023 Budget	2022 Budget
		\$0	\$25,300	\$77,000	\$0
2025 Capital Grant Requests	2025 Recommended	2025 Requests	Cost Allocation		
			Rec. Board cost share	County share	cost share
Fitness Facility & Skate Shack Tin Roof		\$25,300		\$25,300	\$25,300
					\$0
					\$0
					\$0
TOTAL CAPITAL REQUESTS	\$0	\$25,300	\$0	\$25,300	\$25,300

Tompkins Improvement Board	2025 Budget	2025 Request	2024 Budget	2023 Budget	2022 Budget
		\$0	\$596,000	\$20,000	\$5,000
2025 Capital Grant Requests	2025 Recommended	2025 Requests	Cost Allocation		
			Tompkins Imp. cost share	County share	cost share
New 30x150 Change Room (2 dressing rooms, utilites room & zambonin room)		\$343,000		\$343,000	\$343,000
Relocation of outdoor rink (new boards, base work & asphalt)		\$253,000		\$253,000	\$253,000
					\$0
					\$0
TOTAL CAPITAL REQUESTS	\$0	\$596,000	\$0	\$596,000	\$596,000

Summary of Recreation Boards Budget History

	2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget
Summary					
Total capital (County's portion)	\$0	\$1,166,232	\$241,957	\$67,500	\$186,900
Grand total	\$0	\$1,166,232	\$241,957	\$67,500	\$186,900

Grants to Other Non-Profit Organizations

Library Boards

	2025 Recommended	2025 Request	change	2024 Budget	change	2023 Budget	change	2022 Budget	change	2021 Budget	change
Mackenzie Library Board		\$243,000	0%	\$243,000	0%	\$243,000	0%	\$243,000	0%	\$243,000	0%
Capital Reserve Fund		\$150,000						\$20,000			
Utilities		\$13,945	-15%	\$16,442	-14%	\$19,082	0%	\$19,059	4%	\$18,348	23%
Total	\$0	\$406,945	-100.0%	\$259,442	-100.0%	\$262,082	-7.1%	\$282,059	7.6%	\$262,059	1.6%
Population (based on 2017)		12512		12512		12512		12512		12512	
\$ per capita		\$32.52		\$20.74		\$20.95		\$22.54		\$20.94	

FCSS

	2025 Recommended	2025 Request	change	2024 Budget	change	2023 Budget	change	2022 Budget	change	2021 Budget	change
Fort Vermilion FCSS		\$215,916	38%	\$155,916	1%	\$154,238	3%	\$149,202	0%	\$149,202	0%
La Crete FCSS			-100%	\$224,895	1%	\$222,473	3%	\$215,210	0%	\$215,210	0%
Zama FCSS		\$9,243	-1%	\$9,343	4%	\$8,941	0%	\$8,941	0%	\$8,941	0%
Total FCSS Funding Requested:	\$ -	\$225,159	-42%	\$390,154	1%	\$385,652	3%	\$373,353	0%	\$373,353	0%
Provincial FCSS Funding (80%)	\$ 312,123	\$312,123	0%	\$312,123	5%	\$298,682	0%	\$298,682	0%	\$298,682	0%
Municipal Share (20%)+	\$ 78,031	\$78,031	0%	\$78,031	4%	\$74,671	0%	\$74,671	0%	\$74,671	0%
Provincial + Municipal funding available:	\$ 390,154	\$ 390,154	5%	\$373,353	0%	\$373,353	0%	\$373,353	0%	\$373,353	0%
Requested over the funding available:	\$ -	-\$164,995		\$16,801		\$12,299		\$0		\$0	

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

Location	2025 Recommended	2025 Requests	2024 Budget	2023 Budget	2022 Budget	2021 Budget
La Crete		None received	\$600	None received	600	None received
High Level		None received	\$600	\$600	\$600	\$600
La Crete		\$600	\$600	\$600	\$600	\$600
La Crete		\$600	\$600	\$600	\$600	\$600
La Crete		None received	None received	None received	None received	None received
Rocky Lane		\$600	\$600	\$600	\$600	\$600
Rocky Lane		\$600	\$600	\$600	\$600	\$600
Fort Vermilion		None received	None received	None received	None received	\$600
Fort Vermilion		None received	None received	\$600	None received	None received
Total:	\$0	\$2,400	\$3,600	\$3,600	\$3,600	\$3,600



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Draft 2025 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 – *No funding – attached press release*
- Council Committees – current
- Administration Workshop, Conference, and Training requests
- Regraveling program
- Gravel Crushing
- 2024 funding allocated to Non-Profit Organizations, and utility amendments
- Funding of Reserves as per Policy
- Approved Organizations Chart as of 2024-06-26
- *Regraveling budget increase request reduced – Tracking Sheet Change #1*

- *One Time Projects approved at the October 30th Council meeting – Tracking Sheet Change #2*
- *Operating Contract Changes, and Utility amendments - Tracking Sheet Change #3*

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 #3 as presented.

AND/OR

Simple Majority Requires 2/3 Requires Unanimous

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

EXECUTIVE SUMMARY

2025 OPERATING DRAFT BUDGET HIGHLIGHTS – November 19, 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 \$40,485,415 which is showing a decrease of \$1,810,020 compared to the 2024 budget. \$2,316,137 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

\$506,117. 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 \$691,799. 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 \$1,810,020. 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.

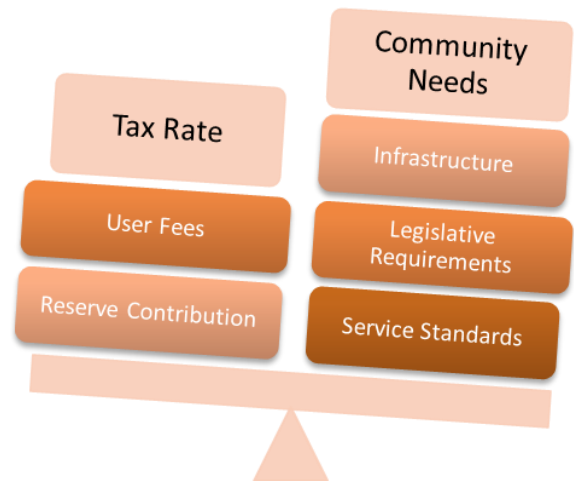
[550] Interest Revenues have increased by \$450,000. This increase is anticipated as the County has, and anticipated future favourable returns on investments.

[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] Contribution from Operating Reserves 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 -\$1,810,020

[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 \$5,282 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 an increase 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 has requesting that \$600,000 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 \$81,683 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 increased 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 \$3,269,928 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] 3 One Time Projects have been incorporated into the draft operating budget:

- 1 – Rural Traffic Counts - \$75,000
- 2 – Aerial Imagery - \$150,000
- 3 – Planning for Tompkins River Crossing - \$100,000.

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	\$142,340	\$15,340
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	\$2,300,000	(\$248,000)
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	\$2,423,538	(\$81,683)
763/764-Contributed to Reserves	\$2,547,060	\$4,700,072	\$0	\$5,347,805	\$3,269,928	(\$2,077,877)
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	\$325,000	(\$2,316,137)
TOTAL	\$42,633,409	\$39,725,363	\$22,564,486	\$42,295,436	\$40,485,415	(\$1,810,020)
Surplus / Deficiency				\$0	\$691,799	

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 was approved by Council:

Aerial Imagery	\$150,000
Rural Traffic Counts	\$ 75,000
Planning for Tompkins River Crossing	\$100,000

2 additional one-time projects have recently been identified and are being proposed for Council review at this Budget Council meeting:

Fort Vermilion Shop Floor Repair	\$ 12,000
Well #4 Cleaning	\$ 85,000

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.

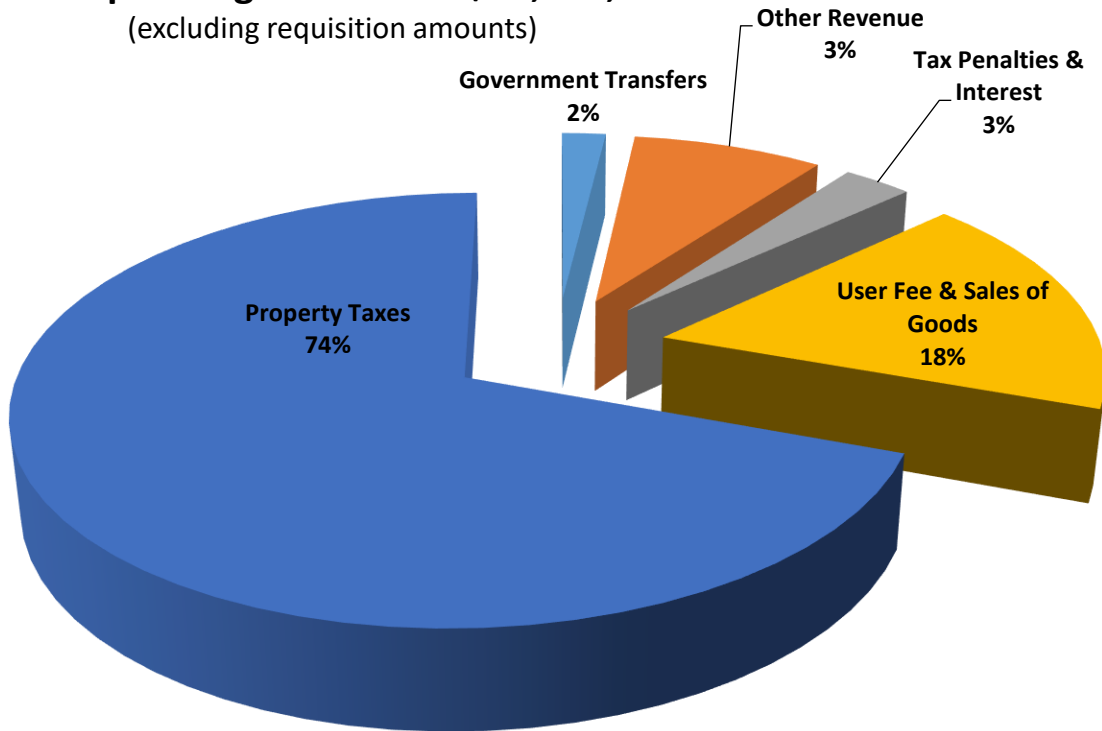
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete any or all of the proposed items.



Total Revenues

2025 Operating Revenues - \$41,177,214

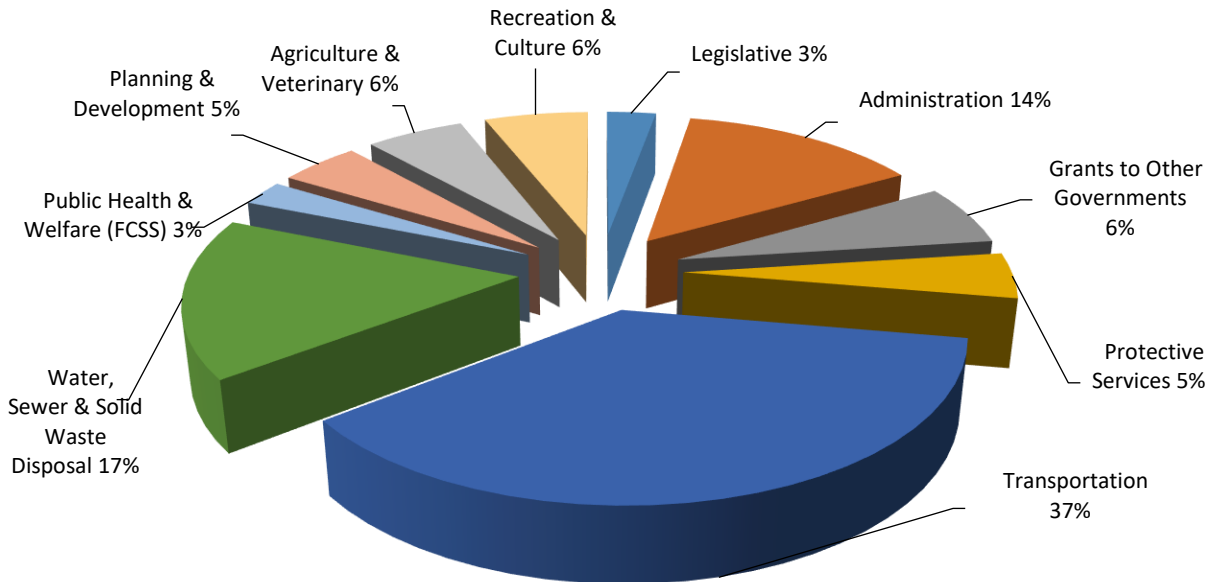
(excluding requisition amounts)



	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

2025 Operating Expenses - \$40,485,415



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	\$7,354,677	\$1,852,310
Contracted Services	\$6,385,568	\$6,588,998	\$4,471,952	\$7,496,415	\$7,521,859	\$25,444
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	\$7,987,022	(\$1,294,917)
Grants	\$4,602,336	\$4,808,284	\$4,473,181	\$4,755,221	\$4,673,538	(\$81,683)
One Time Projects	\$9,340,092	\$5,248,820	\$896,168	\$2,641,137	\$325,000	(\$2,316,137)
Total Expenditures	\$42,633,409	\$39,725,363	\$22,564,486	\$42,295,436	\$40,485,415	(\$1,810,020)
Surplus/Deficiency					\$691,799	\$691,798



BUDGET AMENDMENTS BY COUNCIL MOTIONS					
Tracking					
Change #	GL CODE		ADDITIONS (-)	REMOVE (+)	Acummunlative BASE Variance
		Proposed Base Budget (Existing Service Levels)	\$972,458		\$972,458
1	2-32-00-534	Regravelling reduction (to \$2.1)		\$250,000	\$1,222,458
	1-930/940	Reserve- Road Reserve	\$250,000		\$972,458
2	One Time Projects	Rural Road Traffic counts	\$75,000		\$897,458
		Aerial Imagery	\$150,000		\$747,458
		Planning - Tompkins River Crossing	\$100,000		\$647,458
3	32-40-261	Ice Bridge Contract + 2%	\$2,340		\$645,118
	51-735	Utilities - NPO		\$46,681	\$691,799

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 (2025 Operating)	550,785	550,785	Reserve Policy #13
Road Reserve	250,000	250,000	Tracking Change #1
Total	961,941	970,785	

TOTAL CONTRIBUTIONS TO RESERVES IN THE 2025 BUDGET **3,269,929** **3,278,773**

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**

Surplus Reserves

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

**Mackenzie County
11-Council**

	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 equipment	\$15,545	\$14,068	\$16,436	\$11,500	\$10,500	(\$1,000)
255-Repair & maintenance - vehicles	\$22,332	\$34,855	\$7,516	\$42,000	\$43,500	\$1,500
258-Contracted Services	\$7,109	\$9,869	\$1,033	\$12,000	\$12,000	\$0
259-Repair & maintenance - structural	\$6,669	\$1,800	\$0	\$8,500	\$10,400	\$1,900
263-Rental - vehicle and equipment	\$135	\$6,026	\$0	\$1,500	\$1,500	\$0
266-Communications	\$29,632	\$6,670	\$34,365	\$27,000	\$27,000	\$0
271-Licenses and permits	\$51,418	\$49,987	\$40,369	\$76,512	\$76,512	\$0
272-Damage Claims	\$0	\$28	\$0	\$4,000	\$4,000	\$0
274-Insurance	\$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	\$142,340	\$15,340
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	\$2,300,000	(\$248,000)
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	\$14,415,676	\$1,246,100
Non-TCA projects						
762 - Contributed to Capital	\$799,086	\$33,080	\$137,510	\$184,000	\$175,000	(\$9,000)
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	\$827,988	\$247,596
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	\$15,901,125	(\$5,900,301)
EXCESS (DEFICIENCY)	(\$18,407,983)	(\$16,726,977)	(\$7,276,552)	(\$19,727,994)	(\$13,627,432)	\$6,100,562

**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	\$5,354,779	\$1,218,049
Contracted Services	\$1,842,878	\$2,034,080	\$1,221,651	\$2,291,746	\$2,230,883	(\$60,863)
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	\$2,570,206	(\$735,518)
One Time Projects	\$799,086	\$33,080	\$137,510	\$184,000	\$175,000	(\$9,000)
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	\$15,901,125	(\$5,900,301)

**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-Coumputer 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	\$798,823	(\$46,681)
TOTAL	\$816,647	\$954,812	\$764,584	\$845,552	\$798,823	(\$46,729)
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	\$838,823	(\$26,729)
EXCESS (DEFICIENCY)	(\$516,775)	(\$563,529)	(\$530,492)	(\$553,429)	(\$526,700)	\$26,729

	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	\$798,823	(\$46,681)
Debt/Capital Financing	\$0	\$20,000	\$0	\$20,000	\$40,000	\$20,000
Total Expenditures	\$816,647	\$974,812	\$764,584	\$865,552	\$838,823	(\$26,729)

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	\$150,000	(\$281,337)
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	\$1,578,653	(\$161,301)
EXCESS (DEFICIENCY)	(\$1,045,828)	(\$753,073)	(\$587,889)	(\$738,617)	(\$1,014,653)	(\$276,036)

	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	\$150,000	(\$281,337)
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	\$1,578,653	(\$161,301)

**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:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2024 Capital Projects – Carry Forwards

BACKGROUND / PROPOSAL:

Attached are the 2024 Capital projects that administration is recommending be completed, or carried forward.

Some Capital projects are requesting additional funding to complete:

- *Wadlin Lake Campground \$50,000;*
- *Hutch Lake Campground \$50,000;*
- *Hamlet Park Development \$25,000;*
- *La Crete Walking Trail 109 ave & 113 Street - \$20,000;*
- *FV - Frozen Water Services Repair (River Road) (2015) - \$15,000.*

Any Capital projects not requesting additional funds to be carried forward are funded by various Grants or Reserves and will have no negative impact on the budget.

Once all projects approved to be carried forward have finalized spending in 2024, administration will include the budgets for these projects in the 2025 Budget.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Various Grants or Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Motion #1

Simple Majority Requires 2/3 Requires Unanimous

That the 2024 One Time projects requiring additional funding to complete projects in 2025 have their budgets amended as follows:

- *Wadlin Lake Campground \$50,000;*
- *Hutch Lake Campground \$50,000 with funding for both coming from the Parks & Recreation Reserve.*
- *Hamlet Park Development \$25,000 with funding coming from Other Sources;*
- *La Crete Walking Trail 109 ave & 113 Street - \$20,000 with funding coming from the General Capital Reserve.*
- *FV - Frozen Water Services Repair (River Road) (2015) - \$15,000 with funding coming from the Water Sewer Infrastructure Reserve.*

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That administration incorporates the requested 2024 Capital Carry Forward projects in the Draft 2025 budget as presented/amended.

MACKENZIE COUNTY
2024 TCA Projects

As of
Oct 31, 2024 As of
Oct 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
Director of Community Services									
(71) - Recreation									
FV - Outdoor Rink Repairs (2020)	14,000	14,000	-	-	14,000			X	
LC - Northern Lights Recreation Center New Arena (2021)	6,564,788	45,991	6,518,797	-	45,991	Project complete - awaiting donations	X		
FV - Main lobby epoxy floor (2022)	8,400	8,400	-	-	8,400	2022 project - work not undertaken. Recommend complete until project reviewed	X		
FV - Roof leak exploration and repair (2022)	15,000	8,813	6,187	-	8,813	No work undertaken since 2022. Recommend completion until further reviewed	X		
FV - Generator Hook up (2024)	75,000	75,000	26,816	26,816	48,184	Projects are completed - Request to Combine remaining funds to Purchase Generator.	X		
LC - Generator Hook up (2024)	52,500	52,500	33,542	33,542	18,958		X		
LC - Brine Pump on old ice plant (2024)	14,751	14,751	14,751	14,751	-	completed in 2024	X		
LC - Old ice plant compressor overhaul (2024)	14,485	14,485	-	-	14,485	completed in 2024	X		
LC - Re-route plumbing on old ice plant (2024)	15,000	15,000	15,000	15,000	-	completed in 2024	X		
ZA - Laundry Facility (2024)	12,590	12,590	12,591	12,591	(1)		X		
ZA - Park/Campground Beautification (2024)	65,000	65,000	33,237	33,237	31,763			X	
Olympia Motor Overhaul (2024)	6,230	6,230	5,933	5,933	297		X		
Hot Water Tank (2024)	9,450	9,450	9,000	9,000	450		X		
LC - Multipurpose room reno into 3 dressing rooms (50/50) (2024)	65,000	65,000	65,150	65,150	(150)	completd in 2024	X		
LC - Electric Scissor Lift (50/50) (2024)	25,000	25,000	25,000	25,000	-	completd in 2024	X		
LC - Jaws of Life - Spreader	15,500	15,500	-	-	15,500		X		
Total department 71	6,972,694	447,709	6,766,004	241,020	206,689				

(72) - Parks & Playgrounds Department

FV - Streetscape (2017)	175,000	124,641	69,205	18,846	105,795	Carry forward and additional funds of \$25,000 as per terms of reference		X	5 yr plan review
Streetscape - La Crete (2020)	46,000	25,291	46,000	25,291	0	Carry forward and request \$25,000		X	5 yr plan review
New Hamlet Park - 112 St. LC (2021)	38,000	8,685	31,290	1,975	6,710	completed in 2024	X		
FV - Streetscape Second dock project (2021)	25,394	7,284	23,337	5,226	2,057	completed in 2024	X		
Wadlin Lake Campground - Major Improvements (2022)	63,000	26,604	49,301	12,905	13,699	Carry forward and request \$50,000	X		\$50,000
Hutch Lake Campground - Major Improvements (2022)	162,000	48,698	123,865	10,563	38,135	Carry forward and request \$50,000		X	\$50,000
Bridge Campground - Major Improvements (2022)	100,000	100,000	11,232	11,232	88,768	Carry forward and request \$50,000		X	5 yr plan review
Hamlet Park Development (2022+2024)	135,000	133,000	90,992	88,992	44,008	Carry forward and request \$25,000		X	\$25,000
Janelles Park Development (2023)	50,000	50,000	50,000	50,000	-	Completed in 2024	X		
Wadlin Lake Campground - Pickleball (2023)	55,000	11,929	66,297	23,225	(11,297)	Completed in 2024 - requesting funds from Wadlin campground	X		
La Crete Walking Trail 109 ave to 113 street (2023)	64,000	40,771	23,229	-	40,771	Carry forward and request \$20,000		X	\$20,000
Machesis Lake Campground Improvements (2023+2024)	80,000	80,000	15,469	15,469	64,531	Carry forward and request \$20,000		X	5 yr plan review
Zama Campground - Major Improvements (2024)	25,000	25,000	-	-	25,000	Completed in 2024 - awaiting invoice	X		5 yr plan review
Boat Launch Projects (2024)	60,000	60,000	-	-	60,000	Completed -2024 Extra Slabs are in Stock - awaiting invoice	X		
Total department 72	1,078,394	741,902	600,217	263,725	478,177				

MACKENZIE COUNTY
2024 TCA Projects

As of Oct 31, 2024 As of Oct 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
Director of Finance									
(12) - Administration									
FV - Flood Mitigation (2021)	16,106,953	1,250,909	15,967,189	1,111,145	139,764	Project extended, Awaiting agreement amendment		X	
FV-Interim Housing Project (2022)	500,000	193,639	404,585	98,225	95,415	Ties with Mitigation project		X	
Total department 12	16,606,953	1,444,548	16,371,775	1,209,370	235,178				

Director of Planning & Development									
(12) - Administration									
LC - 100 Street Plan (2020)	65,000	28,375	37,976	1,351	27,024	Project is multi-year		X	
Land Purchase - South of High Level Lands PLS140031 (2022/2023)	1,338,858	1,325,020	23,021	9,183	1,315,837	Waiting for land transfer		X	
Total department 12	1,403,858	1,353,395	60,997	10,534	1,342,861				

Agricultural Fieldman									
(63) - Agriculture									
Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles) (2024)	250,000	250,000	-	-	250,000	Recommend Project be cancelled		X	
Total department 63	250,000	250,000	-	-	250,000				

Director of Operations									
(32) - Transportation Department									
Gravel Reserve (CF 2014)	150,000	17,714	141,265	8,979	8,735	Recommend Remove		X	
OR01 New Road Infrastructure Endeavour to Assist (2020)	1,871,537	500,000	1,563,849	192,312	307,688	Carry Forward - Ongoing		X	5 yr plan review
30 m Right of way for road widening - various locations (2021)	200,000	99,943	103,492	3,435	96,508	Carry Forward		X	
Washout & Culvert Upgrades (2021)	852,000	118,984	806,368	73,352	45,632	Anticipate using all funds		X	
BF 78209 NW 17 105 14 W5M - Teepee Creek (2022)	600,000	572,331	42,071	14,402	557,929	Will Complete in 2024		X	
98 street/98 avenue Asphalt (2023)	900,000	900,000	-	-	900,000	Recommend Remove		X	
113 Street Asphalt - North Rgd RD 154/155 - ENGINEERING ONLY (2023)	50,000	50,000	-	-	50,000	Recommend Remove		X	
109 Ave traffic lights (2023)	467,275	238,129	466,527	237,381	748	Complete		X	
Bridge File 76278 Engineering (2023)	850,000	850,000	-	-	850,000	Tender will be posted end of 2024 or beginning of 2025		X	
Bridge File 81336 Engineering (2023)	40,000	40,000	-	-	40,000	Will Submit for STIP in November		X	
Bridge Maintenance (2023)	627,600	514,825	459,937	347,162	167,663	Carry Forward - Ongoing		X	5 yr plan review
LC - 101 St/109 Ave Intersection Upgrade (2023)	235,000	6,463	229,231	693	5,769	Complete		X	
LC- Crosswalk 100st/94 ave (2023)	80,000	22,751	83,519	26,271	(3,519)	Complete		X	
Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road (2024)	418,000	418,000	332,131	332,131	85,869	Complete		X	
91 street intersection upgrade (2024)	250,000	250,000	9,371	9,371	240,629	Carry Forward - Addition of Project Submitted		X	
Rebuild TWP RD 110-4 from RGE RD 19-3 to 19-0 (3 miles) Heliport (2024)	550,000	550,000	146,873	146,873	403,127	Carry Forward - Addition of Project Submitted		X	
94 Ave W of 113 Street Pavement - ENGINEERING/LAND (2024)	300,000	300,000	100,302	100,302	199,698	Carry Forward		X	
109 ave & 113 Street Pavement - ENGINEERING/LAND (2024)	120,000	120,000	118,656	118,656	1,344	Carry Forward		X	
RR 150 Road (Hwy 697 - Twp 1064) - ENGINEERING ONLY (2024)	50,000	50,000	-	-	50,000	Carry Forward		X	
Rebuild TWP RD 108-1 E of HWY 88 (2 miles) - (600m in 2024, balance in future years) (2024)	250,000	250,000	139,085	139,085	110,915	Carry Forward - Multiple Year Project		X	
Zama Access Culvert Replacement (2024)	90,000	90,000	110,125	110,125	(20,125)	Complete		X	
TWP RD 105-5 (Sawmill Road) (2024)	350,000	350,000	168,313	168,313	181,687	Complete		X	
Total department 32	9,301,412	6,309,140	5,021,116	2,028,845	4,280,296				

MACKENZIE COUNTY
2024 TCA Projects

As of
Oct 31, 2024 As of
Oct 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
(33) - Airports									
FV -Airport - Lighting Upgrade (2022)	260,000	41,922	218,078	-	41,922	Moving Under Finance linked with DRP claim		X	
Total department 33	260,000	41,922	218,078	-	41,922				
Director of Utilities									
(41) - Water Treatment & Distribution Department									
LC - Well Number 4 (2016)	1,348,966	412,852	1,085,857	149,744	263,109	Project is complete.	X		
FV - Frozen Water Services Repairs (River Road) (2015)	280,700	16,607	272,965	8,873	7,735	Have one service left. Carry forward for one more year, with a budget increase. (15,000). Expected completion in September 2025.		X	\$15,000
Blue Hills Water Distribution (2024)	200,000	200,000	-	-	200,000	Have a engineer looking at price update and truckfill options. Report to follow.		X	
FV Truckfill Backup Generator (2024)	185,350	185,350	-	-	185,350	Will be complete by the end of 2024.- awaiting invoice	X		
Waterline East of La Crete (2024)	1,242,773	1,234,018	1,168,379	1,159,624	74,394	28/72 funding. Project is complete. Awaiting invoice	X		
Regional PLC & SCADA Upgrades (2024)	576,000	576,000	58,572	58,572	517,428	Materials have been ordered. Programming has began. Expected completion in January 2025.		X	
Total department 41	3,833,789	2,624,828	2,585,773	1,376,812	1,248,016				
(42) - Sewer Disposal Department									
LC - North Storm-Pond A (2021)	1,520,000	103,032	1,483,230	66,262	36,770	Project is complete.	X		
FV - Sewer Upgrades (2022)	1,226,000	585,733	675,267	35,000	550,733	Will be complete by the end of 2024.	X		
LC-North Sanitary Trunk Sewer (2021+2024)	11,900,000	11,690,433	5,325,455	5,115,888	6,574,545	Trunk sewer line has been installed. Lift station site work has began, parts/ materials have been ordered. Tanks are coming in December. Expected completion in Summer 2025.		X	
Total department 42	14,646,000	12,379,198	7,483,952	5,217,150	7,162,048				
Manager of Fleet Maintenance									
(12) - Administration									
ZA - Backup Generator - office (2024)	50,000	50,000	47,582	47,582	2,418	Additional landscaping may be required	X		
Fuel Tanks (2024)	200,000	200,000	119,784	119,784	80,216		X		
Total department 12	250,000	250,000	167,366	167,366	82,634				
(23) - Fire Department									
LC - Squad Overland Truck (2024)	100,000	100,000	91,662	91,662	8,338	Awaiting invoices	X		
LC - Jaws of Life (2024)	13,504	13,504	13,504	13,504	0		X		
Emergency Management Equipment (2024)	200,000	200,000	195,885	195,885	4,115	Hose reels required. New 2025 project	X		
Total department 23	313,504	313,504	301,051	301,051	12,453				
(32) - Transportation Department									
AWD 160M Graders X3 (2023)	2,103,759	2,103,759	2,103,759	2,103,759	-	Exercising Buy Back	X		
LC - Attachment -Rotary Mower (2024)	55,000	55,000	-	-	55,000	Awaiting final invoice	X		
Replacement Trucks x 3 (2024)	198,000	198,000	189,098	189,098	8,902		X		
Graders x 2 (2024)	1,420,000	1,420,000	1,421,704	1,421,704	(1,704)		X		
FV - Plow/Sander Truck (2024)	115,000	115,000	101,307	101,307	13,693		X		
LC - Wheel loader (2024)	440,000	440,000	414,231	414,231	25,769	Awaiting final invoice	X		
LC - Gravel Trailer (Wagon) (2024)	40,000	40,000	-	-	40,000	Final invoice recd Nov	X		
Zero Turn Mower (2024)	16,900	16,900	16,883	16,883	17		X		
Total department 32	4,388,659	4,388,659	4,246,983	4,246,983	141,676				
TOTAL 2024 APPROVED Capital Projects	59,305,263	30,544,806	43,823,313	15,062,855	15,481,950				

MACKENZIE COUNTY

2024 TCA Projects

As of Oct 31, 2024 As of Oct 31, 2024

Project Description	TOTAL PROJECT BUDGET	2024 BUDGET	TOTAL COSTS	2024 COSTS	2024 REMAINING BUDGET	PROJECT NOTES	COMPLETED	CARRY FORWARD	ADDITIONAL FUNDING REQUIRED
Contingent on Grant or 50/50 Funding		NO BUDGET AVAILABLE UNTIL APPROVED BY COUNCIL							
ZC - Access Pave (PH.V) (CF 2014)	6,000,000	-	-	-	-				
ZA - Sewage Forcemain (2018)	1,085,000	-	-	-	-				
FV - New Hockey Boards and Glass with Protective Netting (2023)	199,500	-	-	-	-	Contingent on Grant Funding 50/50			
FV - Fitness Centre Expansion (2023)	99,000	-	-	-	-	Contingent on Grant Funding 50/50			
FV - Baseball Netting (2023)	75,000	-	-	-	-	Contingent on Grant Funding 50/50			
2023 Contingent on Grant Funding- Total	7,458,500	-	-	-	-				
2024 Contingent @ 50/50 funding		NO BUDGET AVAILABLE UNTIL APPROVED BY COUNCIL							
Eleske Road Soft Spot Repair RGE RD 16-2 S of HWY 58 (2 miles)	83,750	-	-	-	-	Contingent on Funding 50/50 commitment			
Bridge File 75060	500,000	-	-	-	-	Contingent on Funding 50/50 commitment			
Bridge File 81336	250,000	-	-	-	-	Contingent on Funding 50/50 commitment			
LC - Skate Park	100,000	-	-	-	-	Contingent on Funding 50/50 commitment			
FV - Bleachers (50/50)	32,640	-	-	-	-	Contingent on Funding 50/50 commitment			
	1,752,390	-	-	-	-				



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	November 19, 2024
Presented By:	Jennifer Batt, Director of Finance
Title:	2025 Capital Projects

BACKGROUND / PROPOSAL:

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

Administration has reviewed Councils 5 year Capital plan, and are recommending some amendments, along with new 2025 Capital Projects that administration is recommending be reviewed by Council. Some of the projects proposed Council may choose to approve, or allocate to future 2026-2029 capital or future plan.

- 2025 Capital projects approved for consideration in the 5 year Capital Plan;
- New 2025-2029 Capital Projects;
- Complete 5 year Plan including all New projects being proposed;
- Future Years Capital Plan was reviewed, and updated.

Administration is requesting Council review the list to assist with investigating funding options, and Councils willingness to move forward on some of the projects in 2025. There is currently \$27+M being requested in 2025, with an estimated \$3.5M in grant funding.

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

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

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That administration brings forward funding options for the recommended 2025 Capital projects as discussed, along with the updated 5 year and Future years plan to the December 11, 2024 Budget Council Meeting for review.

Capital Projects Approved for Consideration in 2025 from the 5 year Capital Plan

5 Yr Capital Plan Approved for Consideration	2024 BUDGET	2025	2026
LC - UPS battery backup replacement		\$12,000	
Airport Sweeper - FV			\$300,000
Replacement Trucks x 3		\$198,000	
Rotary Mower - FV			\$55,000
Skidsteer - LC			\$95,000
TWP 1052 A Rge Rd 161 Rebuild 3.5 miles		\$500,000	
109 ave & 113 Street Pavement	\$120,000	\$4,843,216	
94 Ave W of 113 Street Pavement	\$300,000	\$3,582,534	
RR 150 Road (Hwy 697 - Twp 1064)	\$50,000		\$845,250
Rebuild TWP RD 108-1 E of HWY 88 (2 miles) - (600m in 2024, balance In future years) (\$794,640)	\$250,000	\$1,044,640	
RR 131 TWP 108-2 Pavement to FV truck fill (\$75,000)		\$0	
Rebuild TWP RD 109-3 btw RGE RD 13-0 & 13-1 (1.5 miles)		\$478,000	
Soft Spot Repair RGE RD 15-5 btw TWP RD 109-0 & 109-1		\$125,000	
Rge Rd 172 -Blue Hills Waste Transfer Station Road Rebuild (\$850,000)		\$1,000,000	
Soft Spot Repair TWP RD 109-2 W of RGE RD 15-5 (.25 mile)		\$225,000	
Bridge Maintenance (2023)	\$514,825	\$260,000	
OR01 New Road Infrastructure Endeavour to Assist (2020)	\$500,000	\$250,000	
LC - Airport Land Purchase			\$350,000
FV Valve Replacement Program (\$50,000)		\$0	
Blue Hills Water Distribution			\$2,300,000
LC-Sewer Flusher			\$90,000
Lift #5 Station Upgrade (Jubilee Park) (\$145,000)		\$280,000	
Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles) - (\$810,000)	\$250,000	\$0	
FV - Streetscape (CF 2017)	\$124,641	\$25,000	
Streetscape - La Crete	\$25,291	\$25,000	
Machesis Lake Campground - Major Improvements	\$80,000	\$250,000	
Bridge Campground - Major Improvements	\$100,000	\$100,000	
Zama Campground - Major Improvements	\$25,000	\$100,000	

\$13,298,390

NEW 2025 - 2029 CAPITAL PROJECTS REQUESTED

NEW 2025 - 2029 CAPITAL PROJECTS REQUESTED	2024	2025	2026	2027	2028	2029
Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road	\$418,000	\$1,000,000				
Rebuild TWP RD 110-4 from RGE RD 19-3 to 19-0 (3 miles) Heliport	\$550,000	\$797,000				
Rebuild Rge Rd 15-3 from TWP Rd 106-4 to 107-0 (2 miles)		\$758,670				
105 Street Revitalization		\$2,123,700				
Rge Rd 15-1 A S of TWP Rd 160-0 (1 mile)		\$511,830				
Pave Rge Rd 18-0 S of Hwy 697 (2 miles)		\$2,420,000				
Culvert Replacement Road Repair Zama Road		\$160,000				
BF 76507 (STIP \$588,000)		\$196,000				
FV Squad Overland Truck		\$100,000				
FV Fire Hall		\$1,250,000				
FV Wheel Loader		\$392,513				
LC Loader - Pallet Forks		\$13,776				
LC Snowblower Attachment		\$65,000				
LC V Plow Attachment		\$12,000				
Rocky Lane Shop Floor		\$26,000				
LC Raw Water Truck Fill Reservoir Expansion		\$650,000				
LC 2025 Waterline Extension (Range Road 150)		\$1,648,640				
FV Raw Water Reservoir Upgrade (<i>Grant funding 75/25 \$252,000</i>)		\$63,050				
FV Raw Water Reservoir fencing		\$23,000				
PLS 170002 - Hutch Lake Campground				\$720,000		
PLS 180022 - Lake Tourangeau		\$180,000				
PLS 180027 - Zama Lands		\$940,000				
PLS 190005 - Hutch Lake Cabins			\$1,000,000			
Site Preperation - High Level Lands		\$375,000				
10 mile south Drainage Ditch erosion		\$320,000				
Bucket Lift		\$20,000				
Generator Fort Vermilion Airport		\$10,000				
Generator La Crete Airport		\$10,000				
Hose Reels - Emergency Equipment		\$30,000				
LC Backhoe				\$150,000		
LC One Ton Truck				\$100,000		
FV One Ton truck					\$100,000	
LC Commercial Truck (plow/dump trucks small and large also gravel trucks)					\$200,000	
FV Tractor					\$60,000	
LC Tractor					\$60,000	
V Plow Attachment (FV & LV)					\$24,000	
GIS Computer						\$10,000
Mower						\$16,000
Wheel Loader						\$400,000
TOTAL:		\$14,096,179	\$1,000,000	\$970,000	\$444,000	\$426,000

DRAFT 5 year Capital Budget/Plan	2024	2025	2026	2027	2028	2029
OR01 New Road Infrastructure Endeavour to Assist (2020)	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	
Bridge Maintenance (2023)	\$514,825	\$260,000	\$260,000	\$260,000	\$260,000	
Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road	\$418,000	\$1,000,000				
Rebuild TWP RD 110-4 from RGE RD 19-3 to 19-0 (3 miles) Heliport	\$550,000	\$797,000				
LC - 94 Ave W of 113 Street Pavement - West of Cemetery Corner	\$300,000	\$3,582,534				
LC - 109 ave & 113 Street Pavement - Ring Road	\$120,000	\$4,843,216				
RR 150 Road (Hwy 697 - Twp 1064)	\$50,000		\$845,250			
Rebuild TWP RD 108-1 E of HWY 88 (2 miles) - (600m in 2024, balance In future years)	\$250,000	\$1,044,640				
91 street intersection upgrade	\$250,000		\$1,731,175			
FV - Streetscape (CF 2017)	\$124,641	\$25,000	\$25,000	\$25,000	\$25,000	
Streetscape - La Crete	\$25,291	\$25,000	\$25,000	\$25,000	\$25,000	
LC - UPS battery backup replacement		\$12,000				
FV Squad Overland Truck		\$100,000				
FV Fire Hall		\$1,250,000				
Airport Sweeper - FV			\$300,000			
Replacement Trucks x 3		\$198,000				
Rotary Mower - FV			\$55,000			
Skidsteer - LC			\$95,000			
FV Wheel Loader		\$392,513				
LC Loader - Pallet Forks		\$13,776				
LC Snowblower Attachment		\$65,000				
LC V Plow Attachment		\$12,000				
Rocky Lane Shop Floor		\$26,000				
Hose Reels - Emergency Equipment		\$30,000				
TWP 1052 A Rge Rd 161 Rebuild 3.5 miles		\$500,000				
Rebuild TWP RD 109-3 btw RGE RD 13-0 & 13-1 (1.5 miles)		\$478,000				
Soft Spot Repair RGE RD 15-5 btw TWP RD 109-0 & 109-1		\$125,000				
Rge Rd 172 -Blue Hills Waste Transfer Station Road Rebuild		\$1,000,000				
Soft Spot Repair TWP RD 109-2 W of RGE RD 15-5 (.25 mile)		\$225,000				
Rebuild Rge Rd 15-3 from TWP Rd 106-4 to 107-0 (2 miles)		\$758,670				
BF 76507 (STIP \$588,000)		\$196,000				
105 Street Revitalization		\$2,123,700				
Rge Rd 15-1 A S of TWP Rd 160-0 (1 mile)		\$511,830				
Pave Rge Rd 18-0 S of Hwy 697 (2 miles)		\$2,420,000				
Culvert Replacement Road Repair Zama Road		\$160,000				
LC - Airport Land Purchase			\$350,000			
FV - Valve Replacement Program		\$0				
Blue Hills Water Distribution			\$2,300,000			
LC-Sewer Flusher			\$90,000			
Lift Station #5 Upgrade (Jubilee Park)		\$280,000				
LC Raw Water Truck Fill Reservoir Expansion		\$650,000				
LC 2025 Waterline Extension (Range Road 150)		\$1,648,640				
FV Raw Water Reservoir Upgrade (Grant funding 75/25 \$252,000)		\$63,050				
FV Raw Water Reservoir fencing		\$23,000				
PLS 170002 - Hutch Lake Campground				\$720,000		
PLS 180022 - Lake Tourangeau		\$180,000				
PLS 180027 - Zama Lands		\$940,000				
PLS 190005 - Hutch Lake Cabins			\$1,000,000			
Site Preperation - High Level Lands		\$375,000				
Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles)	\$250,000	\$0				
10 mile south Drainage Ditch erosion		\$320,000				
Machesis Lake Campground - Major Improvements	\$80,000	\$250,000		\$100,000		
Bridge Campground - Major Improvements	\$100,000	\$100,000	\$100,000	\$100,000		
Bucket Lift		\$20,000				
Generator Fort Vermilion Airport		\$10,000				
Generator La Crete Airport		\$10,000				
Zama Campground - Major Improvements	\$25,000	\$100,000	\$100,000	\$100,000		
ALL - Phone system replacement			\$40,000			
FV - Server replacement			\$35,000			

DRAFT 5 year Capital Budget/Plan	2024	2025	2026	2027	2028	2029	
LC Tompkins - Squad overland truck			\$100,000				
Replacement Trucks x 3			\$198,000				
Grader x 3			\$2,130,000				
Skidsteer - FV				\$95,000			
FV - Backhoe			\$150,000				
LC Tractor			\$225,000				
LC Plow Attachments			\$12,000				
91 street intersection upgrade 94ave to N access							
113 Street S of 94 Ave Pavement Engineering			\$60,000	\$1,618,881			
RR 131 TWP 108-2 Pavement to FV truck fill			\$0				
Rebuild TWP RD 106-0 W of RGE RD 14-4 (1 Mile) (Airport Road)			\$350,000				
FV - Valve Replacement Program			\$50,000				
Blumenort Truck Fill			\$2,500,000				
Hamlet Park Development			\$75,000				
ALL - Upgrade network infrastructure from 1Gbps to 10Gbps				\$25,000			
FV - Xerox replacement Lease not purchase				\$0			
Replacement Trucks x 3				\$198,000			
Grader x 3				\$2,130,000			
Skidsteer - FV				\$66,000			
Skidsteer - LC				\$66,000			
LC Backhoe				\$150,000			
LC One Ton Truck				\$100,000			
FV - Valve Replacement Program				\$50,000			
Wheel loader -LC					\$440,000		
LC Gravel Trailer (Wagon)					\$100,000		
LC - Xerox replacement Lease not purchase					\$0		
FV - Squad overland truck					\$100,000		
Replacement Trucks x 3					\$198,000		
Grader x 3					\$2,130,000		
FV One Ton truck					\$100,000		
LC Commercial Truck (plow/dump trucks small and large also gravel trucks)					\$200,000		
FV Tractor					\$60,000		
LC Tractor					\$60,000		
V Plow Attachment (FV & LV)					\$24,000		
LC - North Sanitary Trunk Sewer					\$8,401,500		
GIS Computer						\$10,000	
Mower						\$16,000	
Wheel Loader						\$400,000	
TOTAL			\$27,396,594	\$13,453,451	\$6,080,908	\$12,375,528	\$428,029
					5 yr TOTAL	\$59,734,510	
DRAFT 5 year Capital Budget/Plan	2024	2025	2026	2027	2028	2029	
Previously Approved for Consideration 2024-2028							
Change - Year/\$\$							
New Projects							

2025 Budget Development

Future Years Capital Plan	Future Years
Swipe card security upgrades	\$15,000
LC Dell Server	\$35,000
FV Dell Server	\$35,000
FV - Xerox replacement	\$50,000
LC - Xerox replacement	\$50,000
FV - Fire Hall Renovation	\$600,000
FV - Walking Paths	\$130,000
FV - Repair & Replace Sidewalk & Curb River Road to High School	\$200,000
LC - Walking Paths	\$246,000
100 st North - expansion & pave	\$2,423,000
La Crete North access east expansion & rebuild	\$1,500,000
Rebuild RR 153 Twp 1064 to 1070	\$1,700,000
91 Street Pavement (94 ave & N Access)	\$2,588,000
TWP 1055 W of 697 Sawmill Pavement	\$0
Soft Spot Rebuild RGE RD 13-4 S of TWP RD 108-2 (1.5 miles) - Wiens Autobody Road	\$608,000
Water Meter Replacement (Supply & Install)	\$1,200,000
LC - Waterline Bluehills	\$33,500,000
FV - Rural Water Supply North of the Peace River (2018)	\$48,000,000
FV - Waste Water Treatment Upgrade	\$10,000,000
LC - Water Plant Upgrade	\$50,000,000
LC - RV Dump Relocation	\$400,000
Movers x 5 (2030-2040)	\$80,000
Tractors x 4 (2030-2040)	\$800,000
Backhoe (2035)	\$150,000
Trackhoe (2030)	\$100,000
Commercial Trucks x 5 (2030-2040)	\$1,000,000
Office Vehicles x 2 (2030)	\$80,000
	\$155,490,000

New

No year assigned