




MACKENZIE COUNTY

# BUDGET COUNCIL MEETING

**DECEMBER 11, 2024  
10:00 AM**

FORT VERMILION  
COUNCIL CHAMBERS

 780.927.3718

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**Mackenzie County**



**MACKENZIE COUNTY  
BUDGET COUNCIL MEETING**

**Wednesday, December 11, 2024  
10:00 a.m.**

**Fort Vermilion Council Chambers**

**Fort Vermilion, Alberta**

**AGENDA**

			Page
<b>CALL TO ORDER:</b>	1.	a) Call to Order	
<b>AGENDA:</b>	2.	a) Adoption of Agenda	
<b>ADOPTION OF PREVIOUS MINUTES:</b>	3.	a) None	
<b>CLOSED MEETING:</b>		<i>Freedom of Information and Protection of Privacy Act Division 2, Part 1 Exceptions to Disclosure</i>	
	4.	a)	
		b)	
<b>TENDERS:</b>	5.	a) None	
<b>PUBLIC HEARINGS:</b>	6.	a) None	
<b>DELEGATIONS</b>	7.	a) None	
<b>GENERAL REPORTS:</b>	8.	a) None	
<b>AGRICULTURE SERVICES:</b>	9.	a) None	
<b>COMMUNITY SERVICES:</b>	10.	a) None	
<b>FINANCE:</b>	11.	a) 2025 Capital Projects	5
		b) 2025 Draft Operating Budget	13
		c)	
		d)	

- |   |     |    |   |
|---|-----|----|---|
| <b>OPERATIONS:</b>                        | 12. | a) | None  |
|   | 13. | a) | None  |
| <b>UTILITIES:</b>                         |     |    |   |
| <b>PLANNING &amp;<br/>DEVELOPMENT:</b>    | 14. | a) | None  |
| <b>ADMINISTRATION</b>                     | 15. | a) | None  |
| <b>COMMITTEE OF THE<br/>WHOLE ITEMS:</b>  | 16. | a) | N/A   |
| <b>COUNCIL<br/>COMMITTEE<br/>REPORTS:</b> | 17. | a) | N/A   |
| <b>INFORMATION /<br/>CORRESPONDENCE:</b>  | 18. | a) | None  |
| <b>NOTICE OF MOTION:</b>                  | 19. | a) | None  |
| <b>NEXT MEETING<br/>DATES:</b>            | 20. | a) | Regular Council Meeting<br>January 14, 2025<br>10:00 a.m.<br>Fort Vermilion Council Chambers        |
|   |     | b) | Committee of The Whole Meeting<br>January 28, 2025<br>10:00 a.m.<br>Fort Vermilion Council Chambers |
| <b>ADJOURNMENT:</b>                       | 21. | a) | Adjournment   |



**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 next Council Meeting for review and approval.

Author: J. Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_

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) <del>(\$794,640)</del>	\$250,000	\$1,044,640	
<del>RR 131 TWP 108-2 Pavement to FV truck fill (\$75,000)</del>		\$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 <del>(\$850,000)</del>		\$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
<del>FV - Valve Replacement Program (\$50,000)</del>		\$0	
<del>Blue Hills Water Distribution (\$2.3M) - Moved to Future year consideration</del>		\$0	
LC-Sewer Flusher			\$90,000
Lift #5 Station Upgrade (Jubilee Park) <del>(\$145,000)</del>		\$280,000	
<del>Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles) (\$810,000)</del>	\$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**

<b>NEW 2025 - 2029 CAPITAL PROJECTS REQUESTED</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Rebuild RGE RD 20-0 S of HWY 35 (.5 mile) - Angle Road	\$418,000					
Range Rd 20-0 Hwy 35 Intersection Upgrade w/ lights		\$1,030,000				
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
<b>TOTAL:</b>		<b>\$14,126,179</b>	<b>\$1,000,000</b>	<b>\$970,000</b>	<b>\$444,000</b>	<b>\$426,000</b>



<b>DRAFT 5 year Capital Budget/Plan</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
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					
Range Rd 20-0 Hwy 35 Intersection Upgrade w/ lights		\$1,030,000				
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			
<del>FV - Valve Replacement Program</del>		\$0				
<del>Blue Hills Water Distribution moved to Future Consideration</del>		\$0				
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				
<del>Rebuild TWP RD 109-0 E from RGE RD 15-5 to RGE RD 15-1 (5 miles)</del>	\$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		

	2024	2025	2026	2027	2028	2029
ALL - Phone system replacement			\$40,000			
FV - Server replacement			\$35,000			
<b>DRAFT 5 year Capital Budget/Plan</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<del>LC</del> /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		
<del>RR 131 TWP 108-2 Pavement to FV truck fill</del>			\$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		
<del>FV - Xerox replacement</del> 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 ( <del>Wagon</del> )					\$100,000	
<del>LC - Xerox replacement</del> 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
<b>TOTAL</b>		<b>\$27,424,569</b>	<b>\$11,151,425</b>	<b>\$6,078,881</b>	<b>\$12,373,500</b>	<b>\$426,000</b>
					<b>5 yr TOTAL</b>	<b>\$57,454,375</b>
<b>DRAFT 5 year Capital Budget/Plan</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Previously Approved for Consideration 2024-2028						
Change - Year/\$\$						
New Projects						

<b>Futire Years Capital Plan</b>	<b>Future Years</b>
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
<del>TWP 1055 W of 697 Sawmill Pavement</del>	\$0
Soft Spot Repair RGE RD 13-4 S of TWP RD 108-2 (1.5 miles)	\$608,000
Blue Hills Water Distribution	\$2,300,000
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
	<b>\$157,790,000</b>

New

No year assigned





**Mackenzie County**

# REQUEST FOR DECISION

<b>Meeting:</b>	<b>Budget Council Meeting</b>
<b>Meeting Date:</b>	<b>December 11, 2024</b>
<b>Presented By:</b>	<b>Jennifer Batt, Director of Finance</b>
<b>Title:</b>	<b>2025 Operating Budget</b>

**BACKGROUND / PROPOSAL:**

Administration presented the draft 2025 Operating Budget for Councils review on October 30<sup>th</sup>, and November 19<sup>th</sup>.

The 2025 Operating Budget presented is based on current expense review, and service levels as identified by Council in 2024. Administration will gain further information from this Council meeting to review and update the draft operating budget.

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
- 2025 funding allocated to Non-Profit Organizations, and utility amendments
- Funding of Reserves as per Policy
- Approved Organizations Chart as of 2024-10-30
- *Regraveling budget increase request reduced – Tracking Sheet Change #1*

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

- *One Time Projects approved at the October 30<sup>th</sup> Council meeting – Tracking Sheet Change #2*
- *Operating Contract Changes, and Utility amendments - Tracking Sheet Change #3*
- *One Time Additional Projects approved at the November 19<sup>th</sup> Council meeting – Tracking Sheet Change #4*
- *One Time Carry Forward Projects that require additional funding approved at the November 19<sup>th</sup> Council meeting – Tracking Sheet Change #5*
- *2025 recommended Non-Profit Organization Grants at the November 19<sup>th</sup> Council meeting – Tracking Sheet Change #6*
- *Reallocate Not for Profit insurance from “Insurance” to “Grant” expense.*
- *Administration identified Operating Budget amendments - Tracking Sheet Change #7*

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.

The fiscal year for all municipalities in Alberta is the calendar year i.e. starts January 1<sup>st</sup> and ends December 31<sup>st</sup>. If a 2025 Operating budget is not approved at this meeting, Council is required to adopt an interim operating budget to continue day-to-day operations until the annual operating budget is adopted by Council. *Section 242(2) of the Municipal Government Act* provides the legislative authority for Councils to adopt an Interim Operating Budget for part of a calendar year.

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

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

**OPTIONS & BENEFITS:**

**2025 Operating Budget Approval**

Administration will bring forward for recommendation any amendments required, including taxation assessment actual amending the budget from time to time.

The approval of the 2025 Operating Budget will allow for the payment of expenses for operating needs and the provision of services to the ratepayers. Council may choose to continue to review service levels, amend services, while allocating the remaining surplus to reserves for future projects.

**Interim Budget**

The approval of an interim operating budget is required to comply with legislation if the 2025 Annual Operating Budget will not be adopted prior to January 1, 2025.

The approval of the interim will allow for the payment of expenses for normal operating needs and the provision of services to the ratepayers. Council may choose to continue to review service levels, amend services, or allocate the remaining surplus to reserves for future projects.

**COSTS & SOURCE OF FUNDING:**

Tax Levy or Various Reserves

**COMMUNICATION/PUBLIC PARTICIPATION:**

N/A

**POLICY REFERENCES:**

FIN022 Budget Development Policy

**RECOMMENDED ACTION:**

**Motion #1**

- Simple Majority
- Requires 2/3
- Requires Unanimous

That the 2025 Draft Operating Budget be amended by Tracking Sheet change #7 as presented.

**Motion #2**

Author: J. Batt Reviewed by: \_\_\_\_\_ CAO: \_\_\_\_\_

Simple Majority       Requires 2/3       Requires Unanimous

That the 2025 Draft Operating Budget be amended by Tracking Sheet change #\_\_\_\_\_ as discussed.

**AND Motion #3**

Simple Majority       Requires 2/3       Requires Unanimous

That the 2025 Operating Budget be approved, including all tracking sheet changes as discussed, and present at the next Regular Council meeting.

**Motion #4**

Simple Majority       Requires 2/3       Requires Unanimous

That administration releases the 2025 Operating Grants for Non-Profit Organizations as approved.

**OR**

**AND Motion #3**

Simple Majority       Requires 2/3       Requires Unanimous

That the 2025 Interim Operating Budget as detailed in Appendix I - 2025 Interim Operating Budget be approved.

**Motion #4**

Simple Majority       Requires 2/3       Requires Unanimous

That 50% of the 2024 Operating Grants for Non-Profit Organizations for 2025 be release.

Author: J. Batt      Reviewed by: \_\_\_\_\_      CAO: \_\_\_\_\_



# EXECUTIVE SUMMARY

## 2025 OPERATING DRAFT BUDGET HIGHLIGHTS – December 11, 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 \$40,825,853 which is showing a decrease of \$1,554,582 compared to the 2024 budget. \$2,279,137 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

\$724,555. 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 \$376,361. 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 \$1,093,222. 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 \$1,554,582. The major changes are detailed in the notes explaining Exhibit 2 below.

*YTD – August 31, 2024*

**Exhibit 1: Revenue Changes in the Operating Budget: -\$1,093,222**

[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.

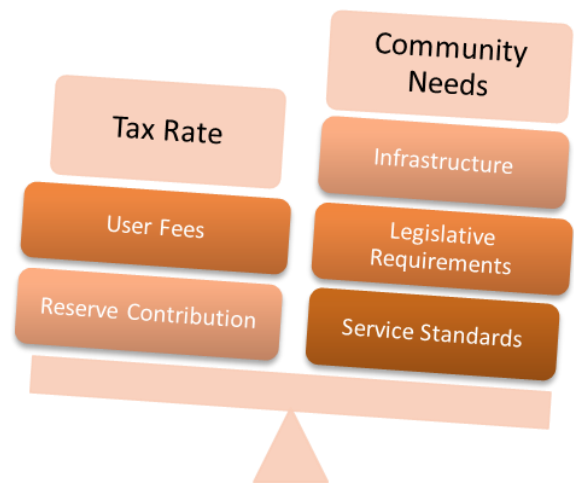
[422] Bulk Water Sales has been increased by \$10,812 to reflect the growth forecast.

[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 & Capital Reserves are \$1,860,000 as the 2025 draft budget is funding gravel crushing from the Gravel Crushing Reserve in the amount of \$1,700,000. The other reserve funding currently allocated in the draft 2025 operating budget is \$50,000 for gravel reclamation, and \$25,000 for a one time project.



Revenues by Object Code

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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	\$110,000	(\$1,080,245)
<b>TOTAL REVENUE</b>	<b>\$44,094,230</b>	<b>\$45,399,285</b>	<b>\$36,807,801</b>	<b>\$42,295,436</b>	<b>\$41,287,214</b>	<b>(\$1,093,222)</b>

**Exhibit 2: Expenditure Changes in the Operating Budget -\$1,554,582**

[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.

[274] Insurance shows a decrease by \$84,723 based on a reallocation of insurance to 735 Grants to Other Organizations.

[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 increased by \$149,188 as grants were recommended at the November 19<sup>th</sup>, 2024 budget meeting.

[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 \$3,419,928 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] 5 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
- 4 – Public Works Shop Floor - \$12,000
- 5 – Well #4 Repair - \$85,000
- 6 – Additional Funds – Fish Ponds \$25,000

**Expenditures by Object Code**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING EXPENSES</b>						
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

<b>263-Rental - vehicle and equipment</b>	\$96,580	\$29,119	\$42,094	\$50,288	\$47,898	(\$2,390)
<b>266-Communications</b>	\$129,311	\$129,213	\$101,369	\$169,937	\$187,854	\$17,917
<b>271-Licenses and permits</b>	\$11,194	\$33,067	\$9,557	\$25,200	\$38,350	\$13,150
<b>272-Damage claims</b>	\$8,875	\$13,500	\$0	\$0	\$0	\$0
<b>274-Insurance</b>	\$632,300	\$605,381	\$492,922	\$641,892	\$557,169	(\$84,723)
<b>342-Assessor fees</b>	\$225,237	\$230,087	\$104,027	\$237,000	\$237,000	\$0
<b>290-Election cost</b>	\$0	\$428	\$0	\$3,000	\$25,000	\$22,000
<b>511-Goods and supplies</b>	\$1,042,046	\$1,050,930	\$808,414	\$1,257,234	\$1,338,161	\$80,927
<b>515-Lab Testing Water/Sewer</b>	\$43,545	\$48,314	\$33,949	\$55,500	\$50,000	(\$5,500)
<b>521-Fuel and oil</b>	\$1,101,109	\$851,925	\$629,336	\$1,125,687	\$1,070,255	(\$55,432)
<b>530-Oil dust control</b>	\$0	\$91,546	\$107,013	\$100,000	\$240,000	\$140,000
<b>531-Chemicals and salt</b>	\$384,104	\$357,806	\$344,801	\$445,300	\$455,300	\$10,000
<b>532-Calcium dust control</b>	\$941,956	\$130,098	\$69,124	\$193,000	\$145,000	(\$48,000)
<b>533-Grader blades</b>	\$146,415	\$151,682	\$13,841	\$150,000	\$150,000	\$0
<b>534-Gravel (apply; supply and apply)</b>	\$3,275,551	\$2,099,327	\$1,757,888	\$2,548,000	\$2,300,000	(\$248,000)
<b>994-Change in Inventory</b>	(\$1,845,709)	(\$457,829)	\$0	(\$612,489)	(\$467,539)	\$144,950
<b>535-Gravel reclamation cost:</b>	\$0	\$9,572	\$79,904	\$370,000	\$50,000	(\$320,000)
<b>536-Gravel Crushing:</b>	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
<b>543-Natural gas</b>	\$159,743	\$140,009	\$83,751	\$182,564	\$119,218	(\$63,346)
<b>544-Electrical power</b>	\$746,568	\$722,191	\$508,354	\$797,533	\$814,573	\$17,040
<b>550-Carbon Tax</b>	\$148,752	\$176,511	\$159,846	\$240,000	\$240,000	\$0
<b>710-Grants to local governments</b>	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$0
<b>735-Grants to other organizations</b>	\$2,352,336	\$2,558,284	\$2,223,181	\$2,505,221	\$2,654,409	\$149,188
<b>763/764-Contributed to Reserves</b>	\$2,547,060	\$4,700,072	\$0	\$5,347,805	\$3,419,928	(\$1,927,877)
<b>810-Interest and service charges</b>	\$23,605	\$31,627	\$20,507	\$22,360	\$22,360	\$0
<b>831-Interest - long term debt</b>	\$362,400	\$349,914	\$145,505	\$368,759	\$785,758	\$416,999
<b>832-Principle - Long term debt</b>	\$1,356,458	\$1,183,119	\$651,916	\$1,318,015	\$2,003,976	\$685,961
<b>921-922-Bad Debt/Tax Cancellation/Writeoff</b>	\$586,732	\$1,637,860	\$98,548	\$1,855,000	\$1,855,000	\$0
<b>One Time projects</b>	\$9,340,092	\$5,248,820	\$896,168	\$2,641,137	\$447,000	(\$2,279,137)
<b>TOTAL</b>	<b>\$40,787,700</b>	<b>\$39,725,363</b>	<b>\$22,564,486</b>	<b>\$42,295,436</b>	<b>\$40,910,853</b>	<b>(\$1,469,582)</b>
<b>Surplus / Deficiency</b>				<b>\$0</b>	<b>\$376,361</b>	

**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 has presented 2024 one time projects that administration has identified as completed, is requesting be carried forward, or requiring additional funds.

During the October 30<sup>th</sup> Budget Council Meeting, 3 new one-time projects were approved by Council, and incorporated into the 2025 Operating Budget:

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

During the November 19<sup>th</sup> Budget Council Meeting 2 additional one-time projects were approved by Council and have been incorporated in the 2025 Operating Budget:

<b>Fort Vermilion Shop Floor Repair</b>	<b>\$ 12,000</b>
<b>Well #4 Cleaning</b>	<b>\$ 85,000</b>

**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.

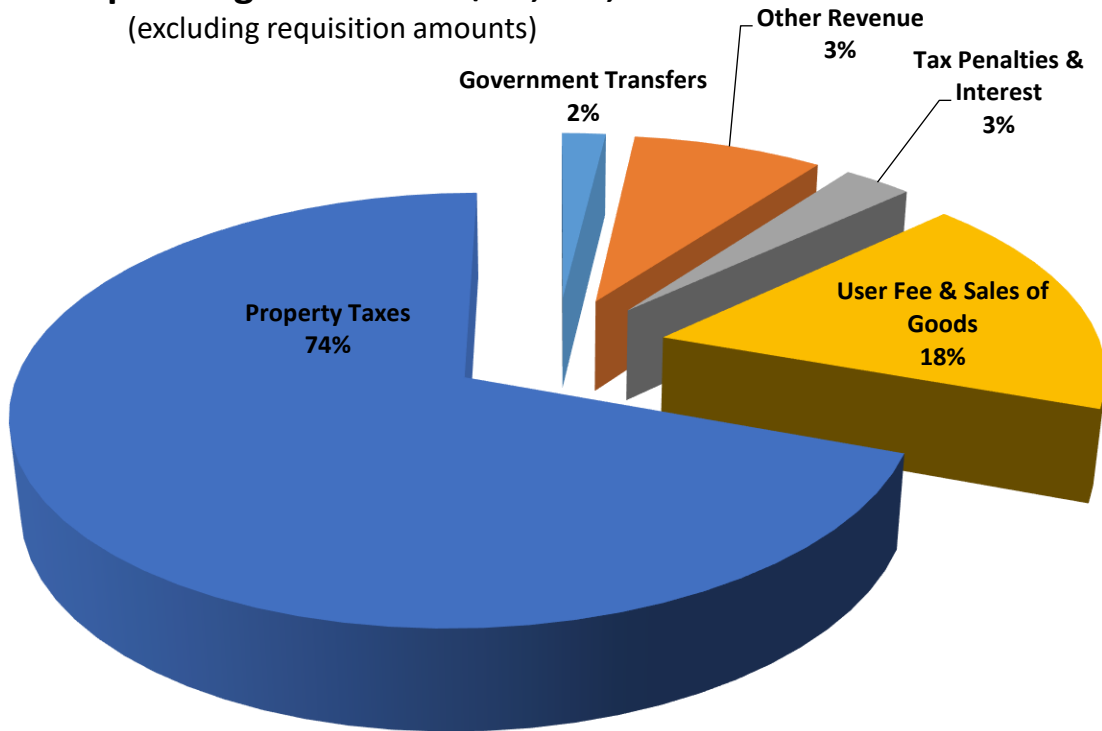
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete any or all of the proposed items.



Total Revenues

**2025 Operating Revenues - \$41,287,214**

(excluding requisition amounts)

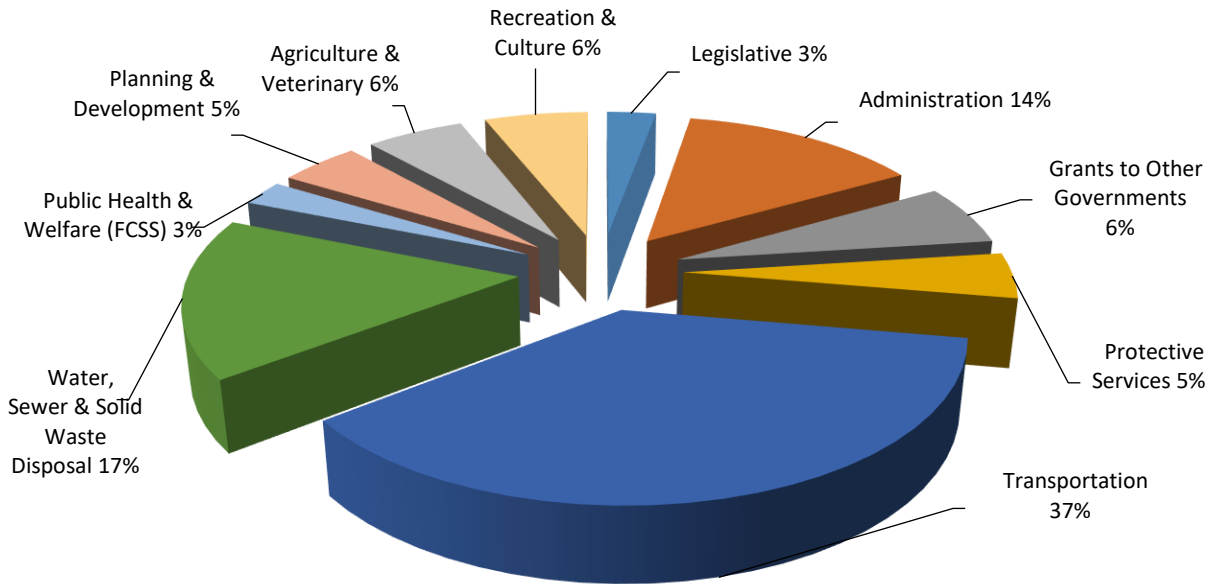


Revenues	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Taxes</b>	\$24,293,305	\$26,806,312	\$28,916,133	<b>\$28,655,317</b>	<b>\$29,542,588</b>	\$887,271
<b>User Fees/Sales /Rentals</b>	\$1,104,597	\$2,849,024	\$1,143,578	<b>\$1,284,776</b>	<b>\$1,335,347</b>	\$50,571
<b>Water/Sewer Rates</b>	\$4,574,988	\$4,898,274	\$3,773,610	<b>\$5,093,839</b>	<b>\$5,149,491</b>	\$55,652
<b>Penalties- Overdue Accounts</b>	\$286,475	\$262,595	\$225,808	<b>\$282,000</b>	<b>\$285,000</b>	\$3,000
<b>Permit &amp; Fees</b>	\$377,736	\$661,106	\$392,925	<b>\$541,000</b>	<b>\$454,000</b>	(\$87,000)
<b>Interest Earnings</b>	\$891,737	\$1,980,972	\$1,174,501	<b>\$1,350,000</b>	<b>\$1,800,000</b>	\$450,000
<b>Grants</b>	\$9,630,660	\$5,547,069	\$869,723	<b>\$1,804,914</b>	<b>\$609,632</b>	(\$1,195,282)
<b>Other Revenue</b>	\$590,781	\$1,622,459	\$311,523	<b>\$379,213</b>	<b>\$251,156</b>	(\$128,057)
<b>Reserve Draws</b>	\$2,343,951	\$771,474	\$0	<b>\$2,904,377</b>	<b>\$1,860,000</b>	(\$1,129,377)
<b>Total Revenues</b>	<b>\$44,094,230</b>	<b>\$45,399,285</b>	<b>\$36,807,801</b>	<b>\$42,295,436</b>	<b>\$41,287,214</b>	<b>(\$1,093,222)</b>



**Total Expenditures**

**2025 Operating Expenses - \$40,910,853**



Expenditures	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Salaries and Benefits</b>	\$8,547,423	\$8,888,988	\$6,398,525	\$10,167,715	\$10,266,123	\$98,409
<b>Materials and Supplies</b>	\$4,755,040	\$4,261,305	\$3,870,198	\$5,502,367	\$7,354,677	\$1,852,310
<b>Contracted Services</b>	\$6,385,568	\$6,588,998	\$4,471,952	\$7,496,415	\$7,444,426	(\$51,989)
<b>Utilities</b>	\$2,280,986	\$2,016,804	\$1,458,081	\$2,450,642	\$2,357,196	(\$93,446)
<b>Debt/Capital Financing</b>	\$4,876,255	\$7,912,164	\$996,380	\$9,281,939	\$8,137,022	(\$1,144,917)
<b>Grants</b>	\$4,602,336	\$4,808,284	\$4,473,181	\$4,755,221	\$4,904,409	\$149,188
<b>One Time Projects</b>	\$9,340,092	\$5,248,820	\$896,168	\$2,641,137	\$447,000	(\$2,279,137)
<b>Total Expenditures</b>	<b>\$40,787,700</b>	<b>\$39,725,363</b>	<b>\$22,564,486</b>	<b>\$42,295,436</b>	<b>\$40,910,853</b>	<b>(\$1,469,582)</b>
<b>Estimated 2024 Surplus/Deficiency</b>					<b>\$376,361</b>	<b>\$376,360</b>



Mackenzie County  
00-Taxes

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance	2026	2027
	Total	Total	Total	Budget	Budget	2024/25	Budget	Budget
<b>OPERATING REVENUES</b>								
100-Municipal Taxes	\$24,293,305	\$26,806,312	\$28,916,133	\$28,655,317	\$29,542,588	\$887,271	\$29,984,650	\$30,437,327
101-Lodge Requisition	\$797,796	\$440	\$492,029	\$486,502	\$0	(\$486,502)	\$0	\$0
103-DIP Requisition	\$72,551	\$73,825	\$76,589	\$74,951	\$0	(\$74,951)	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$25,163,652</b>	<b>\$26,880,578</b>	<b>\$29,484,751</b>	<b>\$29,216,770</b>	<b>\$29,542,588</b>	<b>\$325,818</b>	<b>\$29,984,650</b>	<b>\$30,437,327</b>
<b>OPERATING EXPENSES</b>								
921-Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$25,163,652</b>	<b>\$26,880,578</b>	<b>\$29,484,751</b>	<b>\$29,216,770</b>	<b>\$29,542,588</b>	<b>\$325,818</b>	<b>\$29,984,650</b>	<b>\$30,437,327</b>

**Mackenzie County  
11-Council**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$829,482</b>	<b>\$782,148</b>	<b>\$647,254</b>	<b>\$1,148,197</b>	<b>\$1,167,593</b>	<b>\$19,396</b>
					(\$1,167,593)	
<b>TOTAL EXPENSES</b>	<b>\$829,482</b>	<b>\$782,148</b>	<b>\$647,254</b>	<b>\$1,148,197</b>	<b>\$1,167,593</b>	<b>\$19,396</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$829,482)</b>	<b>(\$782,148)</b>	<b>(\$647,254)</b>	<b>(\$1,148,197)</b>	<b>(\$1,167,593)</b>	<b>(\$19,396)</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Expenditures:</b>						
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
<b>Total Expenditures</b>	<b>\$829,482</b>	<b>\$782,148</b>	<b>\$647,254</b>	<b>\$1,148,197</b>	<b>\$1,167,593</b>	<b>\$19,396</b>

Mackenzie County  
12-Administration

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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-Contribution From Operating Reserve	\$0	\$479,695	\$0	\$865,596	\$0	(\$865,596)
Reserves	\$384,545	(\$71,266)	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$10,869,656</b>	<b>\$6,866,412</b>	<b>\$1,641,067</b>	<b>\$3,564,534</b>	<b>\$2,209,470</b>	<b>(\$1,355,064)</b>
<b>OPERATING EXPENSES</b>						
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 equipment	\$91,494	\$52,195	\$36,758	\$61,700	\$62,700	\$1,000
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
<b>TOTAL</b>	<b>\$5,606,133</b>	<b>\$5,857,403</b>	<b>\$5,193,603</b>	<b>\$6,853,659</b>	<b>\$6,761,852</b>	<b>(\$91,807)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$15,318,401</b>	<b>\$12,253,849</b>	<b>\$5,745,055</b>	<b>\$10,670,987</b>	<b>\$8,723,007</b>	<b>(\$1,947,980)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$4,448,745)</b>	<b>(\$5,387,437)</b>	<b>(\$4,103,988)</b>	<b>(\$7,106,453)</b>	<b>(\$6,513,537)</b>	<b>\$592,916</b>
	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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	\$3,914,714	\$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)
<b>Total Revenues</b>	<b>\$10,869,656</b>	<b>\$6,866,412</b>	<b>\$1,641,067</b>	<b>\$3,564,534</b>	<b>\$2,209,470</b>	<b>(\$1,355,064)</b>
<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$15,318,401</b>	<b>\$12,253,849</b>	<b>\$5,745,055</b>	<b>\$10,670,987</b>	<b>\$8,723,007</b>	<b>(\$1,947,980)</b>

**Mackenzie County  
23-Fire Department**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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)
<b>TOTAL REVENUE</b>	<b>\$171,831</b>	<b>\$1,343,798</b>	<b>\$256,916</b>	<b>\$192,030</b>	<b>\$156,000</b>	<b>(\$36,030)</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$469,944</b>	<b>\$680,385</b>	<b>\$335,106</b>	<b>\$759,147</b>	<b>\$708,418</b>	<b>(\$50,729)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$664,967</b>	<b>\$1,055,072</b>	<b>\$358,096</b>	<b>\$994,786</b>	<b>\$708,418</b>	<b>(\$286,368)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$493,136)</b>	<b>\$288,726</b>	<b>(\$101,180)</b>	<b>(\$802,756)</b>	<b>(\$552,418)</b>	<b>\$250,338</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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)
<b>Total Revenues</b>	<b>\$171,831</b>	<b>\$1,343,798</b>	<b>\$256,916</b>	<b>\$192,030</b>	<b>\$156,000</b>	<b>(\$36,030)</b>
<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$664,967</b>	<b>\$1,055,072</b>	<b>\$358,096</b>	<b>\$994,786</b>	<b>\$708,418</b>	<b>(\$286,368)</b>

**Mackenzie County  
25-Ambulance**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
560-Rental and lease revenue	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
<b>TOTAL REVENUE</b>	<b>\$37,125</b>	<b>\$40,500</b>	<b>\$33,750</b>	<b>\$40,500</b>	<b>\$40,500</b>	<b>\$0</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$7,039</b>	<b>\$12,705</b>	<b>\$5,005</b>	<b>\$10,000</b>	<b>\$18,168</b>	<b>\$8,168</b>
995-Amortization of TCA	\$12,328	\$12,328	\$0	\$12,328	\$0	(\$12,328)
<b>TOTAL EXPENSES</b>	<b>\$19,367</b>	<b>\$25,033</b>	<b>\$5,005</b>	<b>\$22,328</b>	<b>\$18,168</b>	<b>(\$4,160)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$17,758</b>	<b>\$15,467</b>	<b>\$28,745</b>	<b>\$18,172</b>	<b>\$22,332</b>	<b>\$4,160</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
User Fees/Sales /Rentals	\$37,125	\$40,500	\$33,750	\$40,500	\$40,500	\$0
<b>Total Revenues</b>	<b>\$37,125</b>	<b>\$40,500</b>	<b>\$33,750</b>	<b>\$40,500</b>	<b>\$40,500</b>	<b>\$0</b>
<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$19,367</b>	<b>\$25,033</b>	<b>\$5,005</b>	<b>\$22,328</b>	<b>\$18,168</b>	<b>(\$4,160)</b>

**Mackenzie County  
26-Enforcement Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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
<b>TOTAL REVENUE</b>	<b>\$22,339</b>	<b>\$34,124</b>	<b>\$30,494</b>	<b>\$28,827</b>	<b>\$45,000</b>	<b>\$16,173</b>
<b>OPERATING EXPENSES</b>						
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)
<b>TOTAL</b>	<b>\$579,131</b>	<b>\$803,504</b>	<b>\$215,467</b>	<b>\$920,173</b>	<b>\$919,041</b>	<b>(\$1,132)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$585,535</b>	<b>\$809,908</b>	<b>\$215,467</b>	<b>\$926,577</b>	<b>\$919,041</b>	<b>(\$7,536)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$563,196)</b>	<b>(\$775,784)</b>	<b>(\$184,973)</b>	<b>(\$897,750)</b>	<b>(\$874,041)</b>	<b>\$23,709</b>

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

<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>\$22,339</b>	<b>\$34,124</b>	<b>\$30,494</b>	<b>\$28,827</b>	<b>\$45,000</b>	<b>\$16,173</b>

<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$585,535</b>	<b>\$809,908</b>	<b>\$215,467</b>	<b>\$926,577</b>	<b>\$919,041</b>	<b>(\$7,536)</b>

**Mackenzie County  
32-Transportation**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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)
<b>TOTAL REVENUE</b>	<b>\$2,340,968</b>	<b>\$2,288,638</b>	<b>\$581,460</b>	<b>\$2,073,432</b>	<b>\$2,273,693</b>	<b>\$200,261</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$14,742,353</b>	<b>\$10,818,374</b>	<b>\$7,720,502</b>	<b>\$13,169,576</b>	<b>\$14,415,676</b>	<b>\$1,246,100</b>
<b>Non-TCA projects</b>						
762 - Contributed to Capital	\$799,086	\$33,080	\$137,510	\$184,000	\$187,000	\$3,000
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)
<b>TOTAL EXPENSES</b>	<b>\$20,748,951</b>	<b>\$19,015,615</b>	<b>\$7,858,012</b>	<b>\$21,801,426</b>	<b>\$15,913,125</b>	<b>(\$5,888,301)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$18,407,983)</b>	<b>(\$16,726,977)</b>	<b>(\$7,276,552)</b>	<b>(\$19,727,994)</b>	<b>(\$13,639,432)</b>	<b>\$6,088,562</b>



**Mackenzie County  
32-Transportation**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>\$2,340,968</b>	<b>\$2,288,638</b>	<b>\$581,460</b>	<b>\$2,073,432</b>	<b>\$2,273,693</b>	<b>\$200,261</b>
<b>Expenditures:</b>						
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	\$187,000	\$3,000
Amortization	\$6,309,770	\$6,399,766	\$0	\$6,401,883	\$0	(\$6,401,883)
<b>Total Expenditures</b>	<b>\$20,748,951</b>	<b>\$19,015,615</b>	<b>\$7,858,012</b>	<b>\$21,801,426</b>	<b>\$15,913,125</b>	<b>(\$5,888,301)</b>

**Mackenzie County  
33-Airport**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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)
<b>TOTAL REVENUE</b>	<b>\$86,163</b>	<b>\$120,217</b>	<b>\$44,531</b>	<b>\$88,929</b>	<b>\$78,788</b>	<b>(\$10,141)</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$174,620</b>	<b>\$180,823</b>	<b>\$147,401</b>	<b>\$312,163</b>	<b>\$315,033</b>	<b>\$2,870</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$378,687</b>	<b>\$401,666</b>	<b>\$153,259</b>	<b>\$527,978</b>	<b>\$315,033</b>	<b>(\$212,945)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$292,524)</b>	<b>(\$281,449)</b>	<b>(\$108,728)</b>	<b>(\$439,049)</b>	<b>(\$236,245)</b>	<b>\$202,804</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>\$86,163</b>	<b>\$120,217</b>	<b>\$44,531</b>	<b>\$88,929</b>	<b>\$78,788</b>	<b>(\$10,141)</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$378,687</b>	<b>\$401,666</b>	<b>\$153,259</b>	<b>\$527,978</b>	<b>\$315,033</b>	<b>(\$212,945)</b>

**Mackenzie County  
41 - Water Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025
	Total	Total	Total	Budget	Budget
<b>OPERATING REVENUES</b>					
124-Frontage	\$2,540	\$2,540	\$2,540	\$2,540	\$0
420-Sales of goods and services	\$70,176	\$70,710	\$52,103	\$69,000	\$69,000
421-Sale of water - metered	\$2,388,370	\$2,609,100	\$1,995,768	\$2,875,382	\$2,908,536
422-Sale of water - bulk	\$1,003,384	\$1,071,771	\$834,483	\$1,006,744	\$1,016,656
511-Penalties of AR and utilities	\$21,337	\$19,825	\$16,026	\$12,000	\$12,000
521-Offsite levy	\$181,910	\$128,991	\$42,968	\$20,000	\$2,540
597-Other revenue	\$1,238	\$1,125	\$725	\$0	\$0
630-Sale of non-TCA equipment	\$0	\$0	\$0	\$0	\$0
840-Provincial Grants	\$0	\$0	\$0	\$0	\$0
909-Other Sources-Grants	\$0	\$0	\$0	\$0	\$0
930-Contribution From Operating Reserve	\$12,238	\$59,906	\$0	\$147,936	\$0
940-Contribution from Capital Reserves	\$0	\$8,755	\$0	\$51,245	\$85,000
<b>TOTAL REVENUE</b>	<b>\$3,681,193</b>	<b>\$3,972,723</b>	<b>\$2,944,613</b>	<b>\$4,184,847</b>	<b>\$4,093,732</b>
<b>OPERATING EXPENSES</b>					
110-Wages and salaries	\$519,482	\$573,580	\$405,353	\$699,154	\$643,200
132-Benefits	\$83,237	\$92,009	\$83,387	\$128,728	\$115,104
136-WCB contributions	\$7,597	\$4,821	\$2,628	\$7,927	\$9,353
150-Isolation cost	\$10,745	(\$277)	\$4,652	\$8,640	\$7,200
211-Travel and subsistence	\$12,821	\$19,432	\$11,050	\$39,600	\$34,600
214-Memberships & conference fees	\$1,939	\$1,375	\$865	\$3,020	\$6,020
215-Freight	\$58,457	\$72,250	\$49,911	\$84,100	\$81,600
216- Postage	\$31,502	\$21,500	\$10,750	\$21,500	\$21,500
217-Telephone	\$16,539	\$16,559	\$11,168	\$18,000	\$16,680
221-Advertising	\$500	\$0	\$0	\$500	\$500
233-Engineering consulting	\$18,301	\$33,314	\$8,125	\$51,000	\$52,100
235-Professional fee	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$2,146	\$3,257	\$1,377	\$10,000	\$10,500
242-Computer Programing	\$3,865	\$9,048	\$13,665	\$20,320	\$21,369
252-Repair & maintenance - buildings	\$19,614	\$39,568	\$19,411	\$25,050	\$21,250
253-Repair & maintenance - equipment	\$73,449	\$117,987	\$85,099	\$88,900	\$99,000
255-Repair & maintenance - vehicles	\$27,855	\$20,990	\$13,676	\$14,000	\$14,000
258 - Contract Services	\$72,207	\$37,909	\$25,382	\$29,400	\$29,400
259-Repair & maintenance - structural	\$82,664	\$118,488	\$89,726	\$89,100	\$147,100
262-Rental - building and land	\$2,050	\$2,310	\$1,723	\$3,200	\$3,200
263-Rental - vehicle and equipment	\$3,700	\$0	\$373	\$1,500	\$2,880
266-Communications	\$1,096	\$2,015	\$1,242	\$3,150	\$4,680
271-licenses and permits	\$351	\$375	\$65	\$950	\$950
272-Damage claims	\$3,086	\$0	\$0	\$0	\$0
274-Insurance	\$145,750	\$126,455	\$111,992	\$124,943	\$130,249
511-Goods and supplies	\$252,049	\$309,724	\$236,401	\$328,400	\$344,900
515-Lab Testing Water & Sewer	\$42,044	\$46,784	\$33,180	\$50,000	\$45,000
521-Fuel and oil	\$58,970	\$47,707	\$24,839	\$71,224	\$54,581
531-Chemicals and salt	\$125,519	\$117,892	\$93,454	\$140,300	\$150,300
543-Natural gas	\$90,709	\$73,662	\$38,702	\$94,582	\$55,358
544-Electrical power	\$275,275	\$251,306	\$174,273	\$266,418	\$277,410
831-Interest - long term debt	\$14,625	\$8,589	\$3,969	\$6,860	\$4,390
832-Principle - Long term debt	\$215,113	\$217,529	\$107,256	\$219,973	\$222,443
<b>TOTAL</b>	<b>\$2,273,257</b>	<b>\$2,386,158</b>	<b>\$1,663,694</b>	<b>\$2,650,439</b>	<b>\$2,626,817</b>
<b>Non-TCA projects</b>					
762 - Contributed to Capital	\$12,238	\$68,661	\$49,568	\$199,180	\$85,000
763-Contributed to Operating Reserve	\$0	\$0	\$0	\$0	\$0
764 - Contributed to Capital Reserve	\$1,066,043	\$0	\$0	\$0	\$0
921-Bad Debt	\$0	\$923,265	\$0	\$1,330,227	\$550,785
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$5,000	\$5,000
994-Change in Inventory	(\$6,790)	(\$9,472)	\$0	\$0	\$0
995-Amortization of TCA	\$1,410,469	\$1,444,446	\$0	\$1,446,068	\$0
<b>TOTAL EXPENSES</b>	<b>\$4,755,217</b>	<b>\$4,813,058</b>	<b>\$1,713,262</b>	<b>\$5,630,914</b>	<b>\$3,267,602</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$1,074,024)</b>	<b>(\$840,335)</b>	<b>\$1,231,351</b>	<b>(\$1,446,067)</b>	<b>\$826,130</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025
	Total	Total	Total	Budget	Budget
<b>Revenues:</b>					
Water/Sewer Fees	\$3,391,754	\$3,680,871	\$2,830,251	\$3,882,126	\$3,925,192
User Fees/Sales /Rentals	\$70,176	\$70,710	\$52,103	\$69,000	\$69,000
Penalties- Overdue Accounts	\$21,337	\$19,825	\$16,026	\$12,000	\$12,000
Grants	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$185,688	\$132,656	\$46,233	\$22,540	\$2,540
Reserve Draws	\$12,238	\$68,661	\$0	\$199,181	\$85,000
<b>Total Revenues</b>	<b>\$3,681,193</b>	<b>\$3,972,723</b>	<b>\$2,944,613</b>	<b>\$4,184,847</b>	<b>\$4,093,732</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$621,061	\$670,133	\$496,020	\$844,449	\$774,857
Materials and Supplies	\$486,652	\$551,221	\$416,096	\$637,740	\$660,789
Contracted Services	\$494,313	\$549,452	\$391,371	\$491,193	\$560,309
Utilities	\$441,493	\$389,234	\$248,982	\$450,224	\$404,029
Debt/Capital Financing	\$1,288,991	\$1,139,911	\$111,225	\$1,562,060	\$782,618
One Time Projects	\$12,238	\$68,661	\$49,568	\$199,180	\$85,000
Amortization	\$1,410,469	\$1,444,446	\$0	\$1,446,068	\$0
<b>Total Expenditures</b>	<b>\$4,755,217</b>	<b>\$4,813,058</b>	<b>\$1,713,262</b>	<b>\$5,630,914</b>	<b>\$3,267,602</b>

**Mackenzie County  
42-Sewer Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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
<b>TOTAL REVENUE</b>	<b>\$1,188,535</b>	<b>\$1,855,353</b>	<b>\$949,260</b>	<b>\$1,217,014</b>	<b>\$1,229,600</b>	<b>\$12,586</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$723,130</b>	<b>\$681,325</b>	<b>\$479,923</b>	<b>\$822,892</b>	<b>\$2,055,730</b>	<b>\$1,232,838</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$1,797,170</b>	<b>\$2,551,490</b>	<b>\$479,923</b>	<b>\$1,915,478</b>	<b>\$2,055,730</b>	<b>\$140,252</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$608,635)</b>	<b>(\$696,137)</b>	<b>\$469,337</b>	<b>(\$698,464)</b>	<b>(\$826,130)</b>	<b>(\$127,666)</b>

**SEWER**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>\$1,188,535</b>	<b>\$1,855,353</b>	<b>\$949,260</b>	<b>\$1,217,014</b>	<b>\$1,229,600</b>	<b>\$12,586</b>
<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$1,797,170</b>	<b>\$2,551,490</b>	<b>\$479,923</b>	<b>\$1,915,478</b>	<b>\$2,055,730</b>	<b>\$140,252</b>

**Mackenzie County  
43-Solid Waste Disposal**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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
<b>TOTAL REVENUE</b>	<b>\$243,748</b>	<b>\$404,512</b>	<b>\$331,818</b>	<b>\$439,520</b>	<b>\$439,520</b>	<b>\$0</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$739,477</b>	<b>\$713,854</b>	<b>\$495,142</b>	<b>\$748,301</b>	<b>\$740,286</b>	<b>(\$8,015)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$757,589</b>	<b>\$755,213</b>	<b>\$495,142</b>	<b>\$764,660</b>	<b>\$740,286</b>	<b>(\$24,374)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$513,841)</b>	<b>(\$350,701)</b>	<b>(\$163,324)</b>	<b>(\$325,140)</b>	<b>(\$300,766)</b>	<b>\$24,374</b>

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

<b>Revenues:</b>						
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
<b>Total Revenues</b>	<b>\$243,748</b>	<b>\$404,512</b>	<b>\$331,818</b>	<b>\$439,520</b>	<b>\$439,520</b>	<b>\$0</b>

<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$757,589</b>	<b>\$755,213</b>	<b>\$495,142</b>	<b>\$764,660</b>	<b>\$740,286</b>	<b>(\$24,374)</b>

**Mackenzie County**  
**51-Family Community Services**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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
<b>TOTAL REVENUE</b>	<b>\$299,872</b>	<b>\$411,283</b>	<b>\$234,092</b>	<b>\$312,123</b>	<b>\$312,123</b>	<b>\$0</b>
<b>OPERATING EXPENSES</b>						
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	\$48	\$0
511-Goods and supplies	\$0	\$109	\$0	\$0	\$0	\$0
735-Grants to other organizations	\$814,920	\$953,553	\$764,239	\$845,504	\$979,392	\$133,888
<b>TOTAL</b>	<b>\$816,647</b>	<b>\$954,812</b>	<b>\$764,584</b>	<b>\$845,552</b>	<b>\$979,440</b>	<b>\$133,888</b>
763-Contributed to Capital Reserve	\$0	\$20,000	\$0	\$20,000	\$40,000	\$20,000
<b>TOTAL EXPENSES</b>	<b>\$816,647</b>	<b>\$974,812</b>	<b>\$764,584</b>	<b>\$865,552</b>	<b>\$1,019,440</b>	<b>\$153,888</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$516,775)</b>	<b>(\$563,529)</b>	<b>(\$530,492)</b>	<b>(\$553,429)</b>	<b>(\$707,317)</b>	<b>(\$153,888)</b>

	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
<b>Total Revenues</b>	<b>\$299,872</b>	<b>\$411,283</b>	<b>\$234,092</b>	<b>\$312,123</b>	<b>\$312,123</b>	<b>\$0</b>

<b>Expenditures:</b>						
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$1,727	\$1,150	\$345	\$48	\$48	\$0
Grants	\$814,920	\$953,662	\$764,239	\$845,504	\$979,392	\$133,888
Debt/Capital Financing	\$0	\$20,000	\$0	\$20,000	\$40,000	\$20,000
<b>Total Expenditures</b>	<b>\$816,647</b>	<b>\$974,812</b>	<b>\$764,584</b>	<b>\$865,552</b>	<b>\$1,019,440</b>	<b>\$153,888</b>

**Mackenzie County**

	2022 Actual	61-Planning Development 2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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
<b>TOTAL REVENUE</b>	<b>\$562,537</b>	<b>\$813,067</b>	<b>\$499,253</b>	<b>\$1,001,337</b>	<b>\$564,000</b>	<b>(\$437,337)</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$1,547,120</b>	<b>\$1,483,159</b>	<b>\$947,045</b>	<b>\$1,240,052</b>	<b>\$1,378,653</b>	<b>\$138,601</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$1,608,365</b>	<b>\$1,566,140</b>	<b>\$1,087,142</b>	<b>\$1,739,954</b>	<b>\$1,578,653</b>	<b>(\$161,301)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$1,045,828)</b>	<b>(\$753,073)</b>	<b>(\$587,889)</b>	<b>(\$738,617)</b>	<b>(\$1,014,653)</b>	<b>(\$276,036)</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
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)
<b>Total Revenues</b>	<b>\$562,537</b>	<b>\$813,067</b>	<b>\$499,253</b>	<b>\$1,001,337</b>	<b>\$564,000</b>	<b>(\$437,337)</b>

<b>Expenditures:</b>						
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)
<b>Total Expenditures</b>	<b>\$1,608,365</b>	<b>\$1,566,140</b>	<b>\$1,087,142</b>	<b>\$1,739,954</b>	<b>\$1,578,653</b>	<b>(\$161,301)</b>

**Mackenzie County  
63-Agriculture**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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)
<b>TOTAL REVENUE</b>	<b>\$208,425</b>	<b>\$322,853</b>	<b>\$289,721</b>	<b>\$407,966</b>	<b>\$218,200</b>	<b>(\$189,766)</b>
<b>OPERATING EXPENSES</b>						
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)
<b>TOTAL</b>	<b>\$1,474,493</b>	<b>\$1,402,313</b>	<b>\$1,152,190</b>	<b>\$1,554,237</b>	<b>\$1,570,008</b>	<b>\$15,771</b>
<b>Non-TCA projects</b>	<b>\$33,382</b>	<b>\$58,670</b>	<b>\$49,838</b>	<b>\$188,416</b>	<b>\$0</b>	<b>(\$188,416)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$1,534,301</b>	<b>\$1,957,590</b>	<b>\$1,202,028</b>	<b>\$2,282,099</b>	<b>\$2,070,008</b>	<b>(\$212,091)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$1,325,876)</b>	<b>(\$1,634,737)</b>	<b>(\$912,307)</b>	<b>(\$1,874,133)</b>	<b>(\$1,851,808)</b>	<b>\$22,325</b>

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

<b>Revenues:</b>						
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)
<b>Total Revenues</b>	<b>\$208,425</b>	<b>\$322,853</b>	<b>\$289,721</b>	<b>\$407,966</b>	<b>\$218,200</b>	<b>(\$189,766)</b>

<b>Expenditures:</b>						
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)



Mackenzie County  
63-Agriculture

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>One Time Projects</b>	\$33,382	\$58,670	\$49,838	\$188,416	\$0	(\$188,416)
<b>Amortization</b>	\$40,206	\$39,196	\$0	\$39,446	\$0	(\$39,446)
<b>Total Expenditures</b>	<b>\$1,534,301</b>	<b>\$1,957,590</b>	<b>\$1,202,028</b>	<b>\$2,282,099</b>	<b>\$2,070,008</b>	<b>(\$212,091)</b>

**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
<b>OPERATING REVENUES</b>	<b>\$23,001</b>	<b>\$46,724</b>	<b>\$0</b>	<b>\$11,500</b>	<b>\$0</b>	<b>(\$11,500)</b>
<b>OPERATING EXPENSES</b>						
252-Building repairs and maintenance	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$68,143	\$67,092	\$62,068	\$93,835	\$0	(\$93,835)
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	\$1,305,575	\$50,300
831-Interest - long term debt	\$1,047	\$0	\$0	\$0	\$0	\$0
832-Principle - Long term debt	\$112,024	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,347,289</b>	<b>\$1,264,887</b>	<b>\$1,118,324</b>	<b>\$1,349,110</b>	<b>\$1,305,575</b>	<b>(\$43,535)</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$1,991,999</b>	<b>\$2,034,954</b>	<b>\$1,145,104</b>	<b>\$2,167,969</b>	<b>\$1,395,575</b>	<b>(\$772,394)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$1,968,998)</b>	<b>(\$1,988,230)</b>	<b>(\$1,145,104)</b>	<b>(\$2,156,469)</b>	<b>(\$1,395,575)</b>	<b>\$760,894</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
Other Revenue	\$0	\$0	\$0	\$5,000	\$0	(\$5,000)
Reserve Draws	\$23,001	\$46,724	\$0	\$6,500	\$0	(\$6,500)
<b>Total Revenues</b>	<b>\$23,001</b>	<b>\$46,724</b>	<b>\$0</b>	<b>\$11,500</b>	<b>\$0</b>	<b>(\$11,500)</b>
<b>Expenditures:</b>						
Materials and Supplies	\$24,934	\$0	\$0	\$0	\$0	\$0
Contracted Services	\$68,143	\$67,092	\$62,068	\$93,835	\$0	(\$93,835)
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	\$1,305,575	\$50,300
One Time Projects	\$0	\$54,109	\$26,780	\$52,901	\$0	(\$52,901)
Amortization	\$644,710	\$655,958	\$0	\$655,958	\$0	(\$655,958)
<b>Total Expenditures</b>	<b>\$1,991,999</b>	<b>\$2,034,954</b>	<b>\$1,145,104</b>	<b>\$2,167,969</b>	<b>\$1,395,575</b>	<b>(\$772,394)</b>

**Mackenzie County  
72-Parks Playgrounds**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
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	\$25,000	\$25,000
<b>TOTAL REVENUE</b>	<b>\$65,532</b>	<b>\$72,769</b>	<b>\$54,693</b>	<b>\$57,560</b>	<b>\$84,000</b>	<b>\$26,440</b>
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$390,163</b>	<b>\$375,136</b>	<b>\$259,194</b>	<b>\$435,145</b>	<b>\$449,407</b>	<b>\$14,262</b>
<b>Non-TCA projects</b>	<b>\$15,386</b>	<b>\$30,060</b>	<b>\$10,623</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$5,000</b>
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)
<b>TOTAL EXPENSES</b>	<b>\$520,596</b>	<b>\$578,778</b>	<b>\$269,817</b>	<b>\$626,577</b>	<b>\$524,407</b>	<b>(\$102,170)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$455,064)</b>	<b>(\$506,009)</b>	<b>(\$215,124)</b>	<b>(\$569,017)</b>	<b>(\$440,407)</b>	<b>\$128,610</b>

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

<b>Revenues:</b>						
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	\$25,000	\$25,000
<b>Total Revenues</b>	<b>\$65,532</b>	<b>\$72,769</b>	<b>\$54,693</b>	<b>\$57,560</b>	<b>\$84,000</b>	<b>\$26,440</b>

<b>Expenditures:</b>						
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	\$25,000	\$5,000
Amortization	\$113,327	\$121,282	\$0	\$121,432	\$0	(\$121,432)
<b>Total Expenditures</b>	<b>\$520,596</b>	<b>\$578,778</b>	<b>\$269,817</b>	<b>\$626,577</b>	<b>\$524,407</b>	<b>(\$102,170)</b>

**Mackenzie County  
73-Tourism**

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>OPERATING REVENUES</b>						
<b>OPERATING EXPENSES</b>						
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
<b>TOTAL</b>	<b>\$22,545</b>	<b>\$34,206</b>	<b>\$36,741</b>	<b>\$68,275</b>	<b>\$68,275</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$22,545</b>	<b>\$34,206</b>	<b>\$36,741</b>	<b>\$68,275</b>	<b>\$68,275</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$22,545)</b>	<b>(\$34,206)</b>	<b>(\$36,741)</b>	<b>(\$68,275)</b>	<b>(\$68,275)</b>	<b>\$0</b>

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

**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)
<b>OPERATING REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-\$20,000</b>
<b>OPERATING EXPENSES</b>						
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
764-Contributed to Capital Reserve:	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Non-TCA Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
<b>TOTAL</b>	<b>\$262,410</b>	<b>\$265,248</b>	<b>\$264,040</b>	<b>\$297,064</b>	<b>\$426,492</b>	<b>\$129,428</b>
<b>TOTAL EXPENSES</b>						
	\$262,410	\$265,248	\$264,040	\$297,064	\$426,492	\$129,428
<b>EXCESS (DEFICIENCY)</b>	<b>(\$262,410)</b>	<b>(\$265,248)</b>	<b>(\$264,040)</b>	<b>(\$277,064)</b>	<b>(\$426,492)</b>	<b>(\$149,428)</b>

	2022 Actual	2023 Actual	2024 YTD	2024	2025	\$ Variance
	Total	Total	Total	Budget	Budget	2024/25
<b>Revenues:</b>						
Reserve Draws	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>(\$20,000)</b>
<b>Expenditures:</b>						
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
Debt/Capital Financing	\$0	\$0	\$0	\$0	\$150,000	\$150,000
One Time Projects	\$0	\$0	\$0	\$20,000	\$0	(\$20,000)
<b>Total Expenditures</b>	<b>\$262,410</b>	<b>\$265,248</b>	<b>\$264,040</b>	<b>\$297,064</b>	<b>\$426,492</b>	<b>\$129,428</b>

**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	150,000	150,000	Reserve Policy #31
<b>Total</b>	<b>2,457,988</b>	<b>2,457,988</b>	

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	26,156	Reserve Policy #3
Water/Sewer (2025 Operating)	550,785	465,785	Reserve Policy #13+Tracking #4
Road Reserve	250,000	250,000	Tracking Change #1
<b>Total</b>	<b>961,941</b>	<b>876,941</b>	

<b>TOTAL CONTRIBUTIONS TO RESERVES IN THE 2025 BUDGET</b>	<b>3,419,929</b>	<b>3,334,929</b>
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**Draws from Reserves**

Gravel Crushing Reserve	1,700,000	
Gravel Reclamation Reserve	50,000	
Municipal Reserve	25,000	Tracking #5
Water/Sewer Infrastructure Reserve	85,000	

<b>TOTAL DRAWS FROM RESERVES IN THE 2025 OPERATING BUDGET</b>	<b>1,860,000</b>
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**Surplus Reserves**

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

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
	71-735	Utilities - NPO		\$46,681	\$691,799
4	One Time additional	Shop floor	\$12,000		\$679,799
		Well 4	\$85,000		\$594,799
		Reserve funding		\$85,000	\$679,799
5	One Time CF	Fish Pond	\$25,000		\$654,799
		Reserve MR		\$25,000	\$679,799
6	NPO Rec Board 71			\$50,215	\$730,014
		LC Rec Projects	\$17,036		\$712,978
		FV Rec Projects	\$6,000		\$706,978
	51-735	NPO	\$158,800		\$548,178
	4-51	Library Reserve	\$150,000		\$398,178
7	NPO 51	La Crete Meals on Wheels - remove as no longer in operat		\$6,000	\$404,178
	71-735	Utilities Correction- NPO	\$27,817		\$376,361

## Appendix 1 - 2025 Interim Operating Budget

Operational Budget by Department	2024 Budget	2025 Interim Budget
Administration	\$10,133,341	<b>\$5,066,671</b>
Agriculture	\$2,282,099	<b>\$1,141,050</b>
Airports	\$527,978	<b>\$263,989</b>
Ambulance	\$10,000	<b>\$5,000</b>
Council	\$1,148,197	<b>\$574,099</b>
Enforcemnet Services	\$926,577	<b>\$463,289</b>
Fire Services	\$994,786	<b>\$497,393</b>
Library	\$297,064	<b>\$148,532</b>
Non Profit Organizations	\$865,552	<b>\$432,776</b>
Parks & Playgrounds	\$626,577	<b>\$313,289</b>
Planning & Subdivision Development*	\$1,240,052	<b>\$422,163</b>
Projects & Infrastructure *	\$417,646	<b>\$197,863</b>
Public Works	\$21,801,426	<b>\$10,900,713</b>
Recreation Boards	\$2,167,969	<b>\$1,083,985</b>
Sewer Disposal	\$1,915,478	<b>\$957,739</b>
Tourism	\$68,275	<b>\$34,138</b>
Waste Management	\$764,660	<b>\$382,330</b>
Water Distribution	\$5,630,914	<b>\$2,815,457</b>
<b>TOTAL EXPENDITURES:</b>	<b><u>\$51,818,591</u></b>	<b><u>\$25,700,473</u></b>

\* Updated budget reporting