





MACKENZIE COUNTY


BUDGET COUNCIL MEETING

OCTOBER 31, 2023
10:00 AM

FORT VERMILION
COUNCIL CHAMBERS

 780.927.3718

 www.mackenziecounty.com

 4511-46 Avenue, Fort Vermilion

 office@mackenziecounty.com



Mackenzie County

**MACKENZIE COUNTY
BUDGET COUNCIL MEETING**

**Wednesday, October 31, 2023
10:00 a.m.**

Fort Vermilion Council Chambers

Fort Vermilion, Alberta

AGENDA

Page

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

COMMUNITY SERVICES:	10.	a)	Campground Service Level Review	1
		b)	Waste Collection Service Level Review	5
		c)	Fire Fighter Honorariums	27
		d)		
FINANCE:	11.	a)	Draft 2024 Operating Budget	47
		b)	2024 One Time Projects	85
		c)	Organizational Chart Review	91
		d)	Recreation Reserve Policies RESV022 RESV023, RESV024 Review	103
		e)		
OPERATIONS:	12.	a)	Oil Dust Control Maintenance	109
		b)		
UTILITIES:	13.	a)	None	
		b)		
PLANNING & DEVELOPMENT:	14.	a)	None	
		b)		
ADMINISTRATION	15.	a)	Bylaw 1272-22 Honorariums and Related Expense Reimbursement for Councillors and Approved Committee Members	119
		b)		
		c)		
COMMITTEE OF THE WHOLE ITEMS:	16.	a)	N/A	
		b)		
COUNCIL COMMITTEE REPORTS:	17.	a)	N/A	
		b)		
INFORMATION / CORRESPONDENCE:	18.	a)	None	

NOTICE OF MOTION: 19. a)

NEXT MEETING DATES: 20. a) Regular Council Meeting
November 14, 2023
10:00 a.m.
Fort Vermilion Council Chambers

b) Budget Council Meeting
November 21, 2023
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 21. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Don Roberts, Director of Community Services
Title:	Campground Service Level Review

BACKGROUND / PROPOSAL:

During the 2023 budget review, Council made service level changes to the campgrounds operated by Mackenzie County moving towards the user pay model.

Administration is presenting the overview of camper & day user counts, and estimated revenue, and expenses for 2023 with the new model being implemented.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Bylaw 1277-23 Fee Schedule Bylaw

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

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the Campground Service Level Review report be received for information.

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

Campground Revenue

Campground	2020	2021	2022	2023	2024 Budget
Hutch Lake	\$28,900.00	\$25,865.00	\$23,186.43	\$23,764.88	\$30,000.00
Machesis Lake	\$6,070.00	\$11,125.00	\$4,945.00	\$7,759.45	\$9,560.00
Wadlin	\$44,807.00	\$59,159.00	\$12,015.00	\$7,236.71	\$18,000.00
	\$79,777.00	\$96,149.00	\$40,146.43	\$38,761.04	\$57,560.00

Campground Expenses

Caretakers

Hutch Lake	\$34,225.00	\$33,801.25	\$32,439.37	\$27,290.00	\$34,400.00
Machesis Lake	\$22,000.00	\$25,021.00	\$22,508.04	\$24,150.00	\$23,400.00
Wadlin	\$37,714.39	\$37,624.39	\$25,988.15	\$21,500.00	\$32,900.00
	\$93,939.39	\$96,446.64	\$80,935.56	\$72,940.00	\$90,700.00

**bonus not included

Hutch Lake Campground

Camp Reservation Fee	\$0.00	\$0.00	\$0.00	\$1,535.00	\$2,000.00
Camp Reservation Stripe Fee	\$0.00	\$0.00	\$0.00	\$390.76	\$500.00
Starlink Internet (est. 4 months)	\$0.00	\$0.00	\$0.00	\$680.00	\$1,020.00
	\$0.00	\$0.00	\$0.00	\$2,605.76	\$3,520.00

Machesis Lake Campground

Camp Reservation Fee	\$0.00	\$0.00	\$0.00	\$105.00	\$300.00
Camp Reservation Stripe Fee	\$0.00	\$0.00	\$0.00	\$48.53	\$200.00
Starlink Internet (est. 4 months)	\$0.00	\$0.00	\$0.00	\$680.00	\$1,020.00
	\$0.00	\$0.00	\$0.00	\$833.53	\$1,520.00

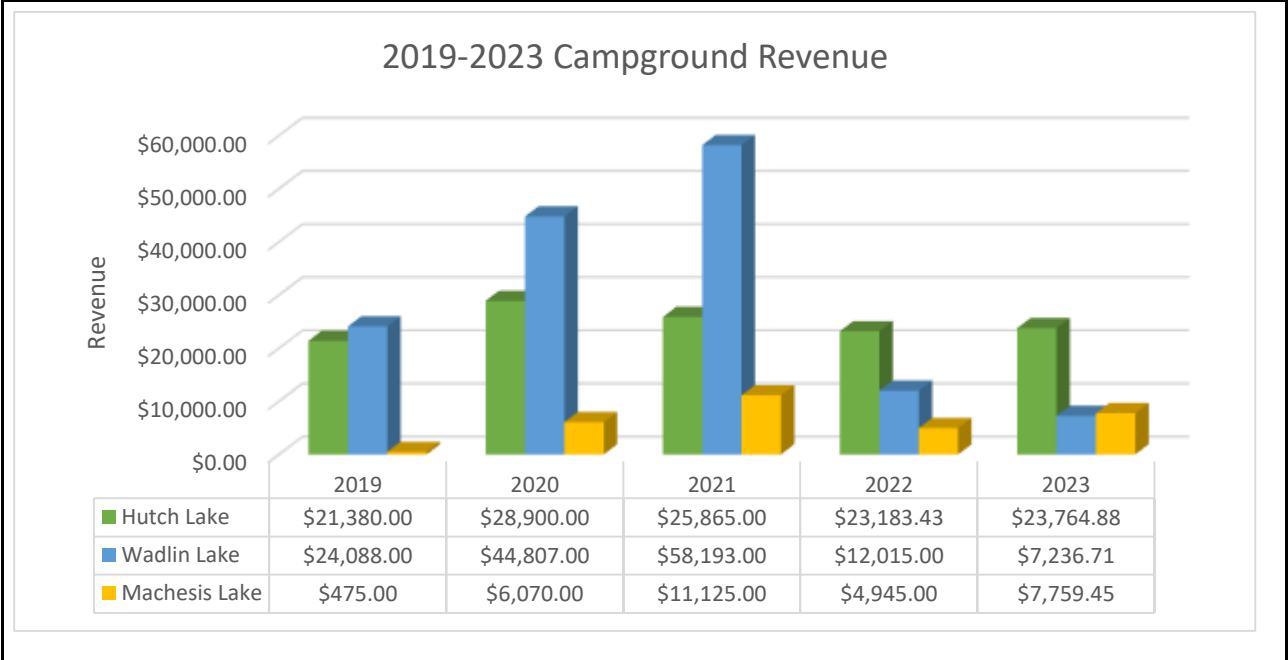
Wadlin Lake Campground

Camp Reservation Fee	\$0.00	\$0.00	\$0.00	\$335.00	\$1,500.00
Camp Reservation Stripe Fee	\$0.00	\$0.00	\$0.00	\$55.14	\$500.00
Starlink Internet (est. 4 months)	\$0.00	\$0.00	\$0.00	\$680.00	\$1,020.00
	\$0.00	\$0.00	\$0.00	\$1,070.14	\$3,020.00

Total Expenses	\$93,939.39	\$96,446.64	\$80,935.56	\$77,449.43	\$98,760.00
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Surplus/Deficit	-\$14,162.39	-\$297.64	-\$40,789.13	-\$38,688.39	-\$41,200.00
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Does not include utilities, cell phones, advertising, goods and supplies



2023 Campground Usage

	# of Day Use Passes Sold	# of Day Use People	# of People Using Overnight Camping	Marina Rental	Total # of Bookings for Camping	Reservations Made Online	Total # of People Using Facilities
Hutch Lake	483	978	1515	14	449	104	2493
Wadlin	341	466	628	13	124	24	866
Machesis	31	302	384	--	94	21	686

*incl Day Use.



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Don Roberts, Director of Community Services
Title:	Waste Collection Service Level Review

BACKGROUND / PROPOSAL:

During the 2023 budget review, Council made service level changes to the waste collections provided by Mackenzie County moving towards the user pay model.

Administration is presenting the overview of collection services, customer counts, and estimated revenue, and expenses for 2023 with the new model being implemented.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Bylaw 1291-23

- FOR THE PURPOSE OF REGULATING AND CONTROLLING THE HANDLING, COLLECTION AND DISPOSAL OF ASHES, GARBAGE, REFUSE, AND OTHER WASTE IN THE MUNICIPALITY OF MACKENZIE COUNTY

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

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the Waste Collection Service Level Review report be received for information.

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

WASTE COLLECTION REVENUE

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Blumenort WTS	\$155.00	\$6,650.50	\$5,762.00	\$5,490.60	
Fort Vermilion WTS	\$555.00	\$14,517.10	\$13,126.00	\$12,597.60	\$40,000.00
Rocky Lane WTS	\$30.00	\$3,026.00	\$3,857.00	\$2,914.80	
Misc Garbage cards/tags FV	\$5,582.40	\$11,055.00	\$32,565.77	\$22,890.00	
Bluehills WTS	\$655.00	\$4,893.00	\$3,005.00	\$3,406.80	
Buffalo Head WTS	\$350.00	\$3,570.00	\$4,326.00	\$2,828.40	\$60,000.00
La Crete WTS	\$12,085.00	\$47,423.60	\$40,356.20	\$40,386.36	
Misc Garbage cards/tags LC	\$4,076.08	\$10,352.10	\$4,037.66	\$8,586.00	
Zama WTS	\$833.90	\$595.00	\$730.00	\$1,368.00	\$1,000.00
Misc Garbage cards/tags ZA	\$100.00	\$660.00	\$470.00	\$300.00	
Route 1-3 FV	\$4,320.00	\$720.00	\$0.00	\$30,696.00	\$55,220.00
Route 1-3 LC	\$72,001.36	\$130,559.60	\$134,381.38	\$239,681.00	\$281,300.00
Recycling		\$3,665.60	\$1,131.27	\$0.00	\$0.00
Total	\$100,743.74	\$237,687.50	\$243,748.28	\$371,145.56	\$437,520.00
Total Revenue	\$100,743.74	\$237,687.50	\$243,748.28	\$371,145.56	\$437,520.00

WASTE COLLECTION EXPENSES

	\$71,831.02	\$87,415.20	\$91,412.86	\$118,944.04	\$155,000.00
	\$7,879.04	\$2,321.05	\$20.72	-\$373.47	\$1,000.00
	\$18,755.80	\$22,592.00	\$25,436.00	\$4,915.70	\$0.00
	\$62,662.34	\$68,612.93	\$68,504.10	\$46,647.59	\$38,064.00
	\$359,628.42	\$232,639.97	\$272,797.83	\$263,033.26	\$250,000.00
	\$13,059.88	\$1,562.76	\$83.78	\$1,478.72	\$0.00
	\$533,816.50	\$415,143.91	\$458,255.29	\$434,645.84	\$444,064.00
Wages (110,132,136)	\$18,752.81	\$77,099.47	\$61,828.87	\$52,803.17	\$69,908.00
	\$18,752.81	\$77,099.47	\$61,828.87	\$52,803.17	\$69,908.00
WTS Contractors					
Blumenort	\$10,562.00	\$17,730.00	\$20,036.25	\$21,600.00	\$21,600.00
Fort Vermilion	\$14,330.00	\$7,125.00	\$18,000.00	\$16,450.00	\$14,400.00
Rocky lane	\$24,800.00	\$15,400.00	\$16,110.00	\$17,400.00	\$17,400.00
Bluehills	\$13,500.00	\$14,850.00	\$14,850.00	\$16,200.00	\$16,200.00
Buffalo Head	\$17,700.00	\$20,625.00	\$21,600.00	\$21,600.00	\$21,600.00
La Crete	\$34,412.37	\$37,416.37	\$34,262.70	\$32,210.04	\$30,520.04
Zama	\$16,944.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00
WTS Contractor Total	\$132,248.37	\$127,546.37	\$139,258.95	\$139,860.04	\$136,120.04
LA CRETE MINOR HOCKEY ASSOCIATION		\$3,500.00	\$6,500.00	\$4,500.00	
ZAMA FIRE DEPARTMENT			\$700.00	\$700.00	\$10,000.00
FORT VERMILION RECREATION SOCIETY				\$4,000.00	
Total Expenses	\$684,817.68	\$623,289.75	\$666,543.11	\$636,509.05	\$660,092.04
Surplus/Deficit	-\$584,073.94	-\$385,602.25	-\$422,794.83	-\$265,363.49	-\$222,572.04

Above Expense does not include utilities, repairs and main, goods & supplies for waste bins and waste transfer stations

Transfer Station Customer Count 2021

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Bluehills	88	93	27	22	33	36	30	0	24	31	17	19	420
Blumenort	151	142	34	43	49	49	64	54	33	0	46	27	692
BHP	181	186	51	37	51	29	40	31	30	157	32	24	849
Fort Vermilion	631	542	112	172	246	228	230	93	194	169	133	150	2900
La Crete	1936	1402	305	404	615	568	636	415	0	339	261	326	7207
Rocky Lane	125	88	34	33	57	50	68	59	0	38	27	36	615
Zama	31	30	7	5	6	12	25	19	27	22	20	18	222
Total	3143	2483	570	716	1057	972	1093	671	308	756	536	600	12905

Transfer Station Customer Count 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Bluehills	14	8	22	27	28	57	37	26	22	47	18	12	318
Blumenort	16	26	39	44	62	64	63	53	43	64	38	26	538
BHP	32	14	25	40	48	61	38	32	31	43	26	30	420
Fort Vermilion	165	134	174	178	210	176	169	168	247	184	106	130	2041
La Crete	345	252	290	377	533	576	622	586	477	599	319	363	5339
Rocky Lane	43	23	37	44	55	76	68	50	49	56	47	25	573
Zama	18	23	21	21	35	22	37	17	19	27	17	22	279
Total	633	480	608	731	971	1032	1034	932	888	1020	571	608	9508

Transfer Station Customer Count 2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Bluehills	13	12	12	39	46	105	26	22	26	47	18	12	378
Blumenort	23	28	20	53	57	86	30	36	48	64	38	26	509
BHP	19	13	17	35	47	85	39	39	50	43	26	30	443
Fort Vermilion	104	101	104	163	156	78	105	135	97	184	106	130	1463
La Crete	260	250	296	516	751	510	540	590	374	599	319	363	5368
Rocky Lane	41	35	32	57	59	66	60	53	49	56	47	25	580
Zama	17	14	14	14	24	13	38	21	27	27	17	22	248
Total	477	453	495	877	1140	943	838	896	671	1020	571	608	8989

Est from 2022

Caretaker Reported Bins Dumped 2021

WTS	Bin Type	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
BLUE HILLS	6 yd	20	16	8	9	3	4	3		1	8	3	2	77
	40 yd	1	0	0	0	0	0	0		0	0	0	0	1
BLUMENORT	6 yd	19	16	9	8	6	7	9	8	3		2	6	93
	40 yd	0	1	0	0	1	1	1	0	1		1	0	6
BUFFALO HEAD	6 yd	21	10	12	5	7	6	4	4	3	2	6	3	83
	40 yd	0	1	0	0	1	0	0	0	0	1	0	0	3
FORT VERMILION	6 yd	40	31	26	21	36	24	21	26	22	20	20	15	302
	40 yd	4	5	3	1	5	4	3	1	4	1	2	1	34
LA CRETE	6 yd	114	106	38	15	26	9	21	23		13	6	19	390
	40 yd	7	7	9	9	4	7	10	18		14	12	16	113
ROCKY LANE	6 yd	30	31	1	9	5	6	1	4		2	3	22	114
	40 yd	1	2	0	1	1	2	3	2		1	0	1	14
ZAMA	6 yd	0	0	0	3	0	0	0	0	0	0	0	0	3
	40 yd	0	0	0	0	1	0	0	0	0	0	0	0	1
Totals		257	226	106	81	96	70	76	86	34	62	55	85	1234

Caretaker Reported Bins Dumped 2022

WTS	Bin Type	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
BLUE HILLS	6 yd	3	0	0	8	0	6	4	2	4	6	6	0	39
	40 yd	0	0	0	0	0	1	0	0	0	1	0	0	2
BLUMENORT	6 yd	3	4	4	8	4	9	6	3	3	2	10	3	59
	40 yd	0	0	0	0	2	0	0	1	1	3	2	1	10
BUFFALO HEAD	6 yd	3	6	3	5	5	9	4	3	4	4	5	1	52
	40 yd	0	0	0	0	1	1	0	1	0	0	0	0	3
FORT VERMILION	6 yd	21	14	16	18	19	21	20	15	17	24	15	15	215
	40 yd	1	1	1	2	2	4	0	0	0	2	2	1	16
LA CRETE	6 yd	21	19	11	23	29	27	32	14	15	24	22	16	253
	40 yd	13	12	11	15	22	28	18	2	2	2	17	18	160
ROCKY LANE	6 yd	15	5	2	11	2	9	4	2	0	6	2	0	58
	40 yd	2	0	0	4	2	5	3	3	4	4	2	2	31
ZAMA	6 yd	0	0	0	0	0	0	0	0	1	0	0	0	1
	40 yd	0	0	2	0	0	0	0	0	0	1	0	0	3
Totals		82	61	50	94	88	120	91	46	51	79	83	57	902

Caretaker Reported Bins Dumped 2023

WTS	Bin Type	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
BLUE HILLS	6 yd	4	2	2	2	8	4	5	0	5	6	6	0	44
	40 yd	0	0	0	0	0	4	0	0	0	1	0	0	5
BLUMENORT	6 yd	6	1	5	5	12	13	12	4	5	2	10	3	78
	40 yd	0	2	0	0	1	2	0	0	2	3	2	1	13
BUFFALO HEAD	6 yd	3	2	5	2	4	17	5	3	2	4	5	1	53
	40 yd	0	0	0	0	1	2	1	0	1	0	0	0	5
FORT VERMILION	6 yd	24	15	17	11	25	22	11	4	9	24	15	15	192
	40 yd	0	1	5	3	6	3	3	2	3	2	2	1	31
LA CRETE	6 yd	25	6	8	17	35	49	26	11	18	24	22	16	257
	40 yd	15	12	11	19	27	23	18	20	22	2	17	18	204
ROCKLY LANE	6 yd	0	2	2	3	5	9	8	8	0	6	2	0	45
	40 yd	6	3	6	6	5	4	4	4	4	4	2	2	50
ZAMA	6 yd	0	0	0	0	0	0	1	0	0	0	0	0	1
	40 yd	0	0	0	0	2	0	1	0	0	1	0	0	4
Totals		83	46	61	68	131	152	95	56	71	79	83	57	982

BYLAW NO.1291-23

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

**FOR THE PURPOSE OF REGULATING AND CONTROLLING THE HANDLING,
COLLECTION AND DISPOSAL OF ASHES, GARBAGE, REFUSE, AND OTHER
WASTE IN THE MUNICIPALITY OF MACKENZIE COUNTY**

WHEREAS, under the authority of the Municipal Government Act being Chapter M-26, RSA 2000 and any amendments thereto, a Municipal Council may pass By-laws establishing and maintaining a system for collection, removal and disposal of garbage, ashes and waste throughout the municipality;

AND WHEREAS, the Municipal Council of the Municipality of Mackenzie County in the Province of Alberta recognizes the importance of and encourages an animal proof waste handling system, waste reduction and recycling while also supporting the user-pay system for waste collection;

NOW THEREFORE, the Municipal Council of the Municipality of Mackenzie County in the Province of Alberta, duly assembled, hereby enacts as follows:

PART 1 TITLE AND APPLICATION

- 1.1 This By-law may be cited as the “Hamlet Residential Waste Collection Bylaw”.
- 1.2 This By-law applies to all waste produced, accumulated, stored, collected delivered or disposed of within the Municipality.

PART 2 DEFINITIONS

In this By-law, unless the context otherwise requires, the term:

- 2.1 **“Animal Attractant”** means foodstuff or bait of any kind excluding Birdseed, but including suet balls for purposes of feeding any and all species of animal.
- 2.2 **“Animal Proof Waste Container”** means a receptacle for disposing of Residential Waste or Commercial Waste which meets the specification for an animal proof refuse receptacle.
- 2.3 **“Approved Storage Location”** means a location within a Residential Unit, or a Multi-Residential Dwelling Unit, or a Commercial Premise, or any accessory

structure that is deemed to be animal proof by the Chief Administrative Officer or designate.

- 2.4 **“Apartment House”** means a residential building which is occupied or intended to be occupied by more than four families living independently of each other and includes, but is not limited to:
- a) Structures known as townhouses or row-houses;
 - b) Senior citizens self contained units in a complex of more than four units;
 - c) Licensed boarding houses, lodging houses and rooming houses, terraces of dwellings and any other type of residential premises where more than four families reside or dwell, and; which neither a dwelling house nor a condominium is as defined in this By-law.
- 2.5 **“Ashes”** means cold residue from burning of wood, coal and other like material.
- 2.6 **“Billing Period”** shall be the same as the monthly period for which the consumer is charged for services.
- 2.7 **“Birdseed”** means a mixture of seeds for the purpose of attracting and feeding birds.
- 2.8 **“Biological Waste”** means waste that is created in a hospital, necropsy facility or biological research laboratory and contains or may contain pathogenic agents that may cause disease in persons exposed to the waste.
- 2.9 **“Building Waste”** means all refuse produced in the process of constructing, demolishing, altering or repairing a building and shall include, but not be limited to: earth, vegetation and rock displaced during the process of building.
- 2.10 **“By-Law Enforcement Officer”** means person appointed by the Municipal Council to enforce offenses of this By-law.
- 2.11 **“Collection”** includes acquisition of refuse by the Municipality, or where the context implies by a private hauler, by picking up, collecting or gathering together, and includes the removal and transportation of the same to a disposal site and “collect” shall have comparable meaning.
- 2.12 **“Collector”** means a person who collects refuse within the Municipality as an agent, contractor or employee of the Municipality.
- 2.13 **“Collection Area”** means the location within the corporate limits of the Municipality of Mackenzie County.

- 2.14 **“Commercial Premises”** means a building, structure or premises used for the conduct of some profession, business, manufacturing process or other undertaking, and which includes: any institutional, industrial, commercial, restaurant and retail premises, a Residential Dwelling Unit or units if attached and includes areas designated as a Mobile Home Park in accordance with the Land Use By-law.
- 2.15 **“Commercial Unit”** means one self-contained working space having any or all of the following amenities: a separate entrance, office space, bay/work area, receiving and shipping area, washroom, kitchen and common area in a Commercial Premise or complex.
- 2.16 **“Condominium”** means a residential property divided into individually owned units as described in the Condominium Property Act, Revised Statutes of Alberta, 2000, and amendments thereto, and for the purpose of this By-law only each unit shall be deemed to be a dwelling house.
- 2.17 **“Dangerous Goods”** mean dangerous goods as defined in the Transportation of Dangerous Goods Act and Regulations.
- 2.18 **“Dwelling House”** means any premises which:
- a) are actually used as a residence;
 - b) consist of four (4) or less self-contained units;
 - c) collectively produce less than 0.75 cubic meters of refuse per week;
 - d) has one storage location for all refuse disposed of from the premises, and;
 - e) is constructed to permit refuse collection to be made directly from a street.
- 2.19 **“Executive Officer of the Local Board of Health”** is a member designated by Alberta Health Services for the purpose of carrying out the Public Health Act and Regulations and may include a Health Inspector.
- 2.20 **“Fire Chief”** means the authorized and appointed Fire Chief or Fire Chiefs of the Municipality of Mackenzie County.

- 2.21 **“Garbage”** means refuse composed of animal or vegetable matter. It is refuse produced as a by-product of the preparation, consumption, or storage of food.
- 2.22 **“Industrial Properties”** means places that carry on one or more of the following activities; the manufacturing, processing, assembling, cleaning, repairing, servicing, testing, storage, warehousing, distribution or trans shipment of materials, goods, products and/or equipment.
- 2.23 **“Litter”** means:
- a) Rubbish, waste materials, paper, packages, containers, bottles, cans or parts thereof; or
 - b) Any article, product, machinery, motor vehicle or other manufactured goods which is dumped, discarded, abandoned or otherwise disposed of.
- 2.24 **“Municipality”** means the corporation of Mackenzie County or the area contained within the boundaries thereof, as the context requires.
- 2.25 **“Municipal Tags”** means tags purchased from the municipality at rates set out in the Fee Schedule by-law and used for obtaining additional waste pickup service. The single use tag would be attached to the refuse container to be emptied by the municipality or its collector.
- 2.26 **“Occupant”** means any Person occupying a Residential Unit, Multi-Residential Dwelling Unit or Commercial Unit whether they are in fact the Owner, renter, tenant or lessee of the dwelling unit.
- 2.27 **“Owner”** has the same meaning as in the Municipal Government Act”.
- 2.28 **“Peace Officer”** means a member of the Royal Canadian Mounted Police, a By-Law Enforcement Officer or Special Constable appointed pursuant to the provisions of the Police Act, Chapter P-17 of the Revised Statutes of Alberta, 2000 and amendments or successor legislation thereto.
- 2.29 **“Premises”** means land, including any buildings erected thereon including residential houses and properties, apartment houses, and dwelling houses.
- 2.30 **“Private Hauler”** means any person who transports or causes to be transported any refuse within the Municipality other than those persons employed or contracted by the Municipality.

- 2.31 **“Recycling Depot”** means a waste sorting station approved under the Public Health Act where designated waste is compacted, shredded, ground, processed or sorted.
- 2.32 **“Recyclable Material”** means materials that are acceptable for recycling in this Municipality as set out in Schedule “C” hereto.
- 2.33 **“Refuse”** means any discarded or abandoned organic or inorganic material and without restricting the generality of the foregoing, includes garbage, ashes and all forms of grass, tree and hedge cuttings and clippings, broken household dishes and utensils, empty or partly empty tins, boxes, cartons, bottles and containers, discarded paper and fabric and other materials.
- 2.34 **“Refuse Receptacle”** means a container designed for containing refuse awaiting collection and disposal and is deemed animal proof that is approved by the Municipality.
- 2.35 **“Residential Property”** means land with improvements designated, intended or used for residential occupancy including condominiums, but excluding apartment houses.
- 2.36 **“Street”** means public thoroughfares within the Municipality and includes sidewalks and borders of the street and all portions thereof appearing in any registered plan pursuant to the Land Titles Act, or any private roadway on any bare-land condominium site.
- 2.37 **“Waste or Waste Material”** means ashes, garbage, refuse or trade refuse as herein defined and includes any other matter or material suitable for disposal by the Municipality waste disposal system.
- 2.38 **“Wet Garbage”** means the kitchen garbage containing liquids originating from hotels, boarding houses and restaurants but excludes drained kitchen garbage which has been properly packaged.
- 2.39 **“White Metals”** means any household appliance such as stove, dishwasher, refrigerator, and deep freezes.
- 2.40 **“Yard Waste”** means refuse that is organic matter formed as a result of gardening or horticultural pursuits and includes grass, leaves, tree and hedge clippings and cuttings.

PART 3 INTERPRETATIONS

- 3.1 Schedules “A”, attached hereto, form part of this Bylaw.

- 3.2 The captions and headings in this Bylaw are for convenience of reference use only, and shall not affect the interpretation of any provision of this Bylaw.
- 3.3 Nothing in this Bylaw shall operate to relieve any person from complying with any Federal, Provincial or other Municipal Law, Order, regulation or Bylaw and such person shall comply with all conditions or obtain any necessary consents at his/her own expense.
- 3.4 Except as provided herein to the contrary no person shall:
- a) Store or deposit any refuse on any premises owned or occupied by the Municipality or on any street; or
 - b) Store or place any refuse receptacle or commercial container on any street.
- 3.5 Section 3.4 shall not apply:
- a) In respect of any refuse stored or deposited at any disposal site designated pursuant to this Bylaw;
 - b) In respect of any refuse receptacle placed or stored on a street for use by the public by or with the consent in writing of the Chief Administrative Officer or designate; or
 - c) To a person who is actively engaged in loading or unloading any refuse receptacle or commercial container.
- 3.6 Any person who deposits any refuse on a street shall forthwith remove such refuse from the street at his/her own expense.

PART 4 AUTHORITY

- 4.1 The Municipality shall;
- a) Supervise the collection, removal and disposal of refuse, and;
 - b) Direct the days and times that collections shall be made from different portions of the municipality, and;
 - c) Decide as to the quantities and classes of refuse to be removed from any premises or as accepted by the Municipality for disposal.
 - d) Decide as to what applicable units in Schedule "A" will receive residential garbage collection services
- 4.2 Subject to the provisions of this Bylaw, the decision of the Municipality as to:
- a) The amount of refuse which has been removed from any premises, and;

- b) The amount and types of refuse which the Municipality is obliged to remove from any premises or class of premises shall be final and conclusive subject only to the superior statutory authority of another entity.

PART 5 MUNICIPAL COLLECTION AND REMOVAL OF REFUSE

5.1 Subject to the provisions of the Bylaw the Municipality:

- a) Shall cause refuse to be collected from each dwelling house each week in accordance with the rates and fees specified in the “Fee Schedule By-law “, and
- b) May cause refuse to be collected from premises other than a dwelling house each week in accordance with the rates and fees specified in the “Fee Schedule By-law “.

5.2 Unless special arrangements are authorized by the Municipal Council, the Municipality shall not remove from premises on which a dwelling house is located;

- a) Discarded furniture, discarded automobile parts including tires, and other private vehicles, white metals, and household equipment;
- b) Tree trunks, tree limbs, whole shrubs or bushes or portion of hedges;
- c) Fences, gates and other permanent and semi-permanent fixtures on the premises;
- d) Without limiting the foregoing, any discarded household chattel, material or equipment which has an overall weight of more than 34 kilograms or an overall length of more than 1.25 metres.

5.3 Unless other arrangements are authorized by the Municipal Council, except as otherwise provided in this Bylaw, the Municipality shall not remove from any premises;

- a) Building materials and building waste
- b) Dead animals
- c) Sod
- d) Liquid waste
- e) By-products of manufacturing
- f) Dangerous goods
- g) White metals

5.4 The Municipality shall ensure that the equipment used for waste collection and the manner in which waste is collected and disposed of by the Municipality shall comply with the regulations of the Health Authority.

- 5.5 The Municipality may enter into a contract or contracts with any person or organization for the collection of the whole or a portion of the refuse accumulated within the Municipal limits.

PART 6 CLEAN – UP CAMPAIGN

- 6.1 The Municipal Council of the Municipality may authorize a clean-up campaign in the spring and/or fall of each year at which time all refuse will be picked up to a maximum of one half ton truck load. Additional loads, car bodies will not be accepted as part of these clean-up campaigns.

PART 7 REFUSE RECEPTACLES, WEIGHT OF, LOCATION AND REFUSE ENCLOSURES

- 7.1 Refuse receptacles required shall be acquired by the Occupants from private industry as per the specifications set by the Municipality.
Specifications:
64 G/ 240 L IPL “Classic” cart
Charcoal European grip
Model # 60213363A5
Or a similar model as approved by the Municipality.
- 7.2 Except as otherwise provided no person shall place refuse from a building or premises elsewhere than in the refuse receptacles.
- 7.3 Occupants of the premises shall ensure refuse is stored in an approved storage location at all times other than when the waste is being transferred to a Refuse Receptacle.
- 7.4 Where the owner or occupant of the premises places refuse in a receptacle other than one which meets the specifications set out in this By-law, the collectors will not remove that refuse.
- 7.5 The collector at his/her discretion shall have the right to refuse to remove materials where the container does not meet the necessary requirements or is in a dilapidated, unsafe, or unsanitary condition.
- 7.6 A collector shall not be required to remove any refuse receptacle which, together with its contents, exceeds thirty-four (34) kilograms or seventy five (75) pounds.

- 7.7 Except as otherwise provided herein, no person shall place or keep refuse receptacles upon any travelling surface of any street or sidewalk. The refuse receptacle shall be placed at the curb level on the date of the waste pick up.
- 7.8 The occupant of premises from which refuse is to be collected
- a) Shall place or locate the refuse receptacle for collection in such a manner that they will not overturn or be likely to be overturned;
 - b) Shall be allowed service for one refuse receptacle a week with an option to have additional receptacles if municipal tags are attached to them.

PART 8 PREPARATION OF WASTE FOR COLLECTION

- 8.1 An owner or occupant of premises from which refuse is to be collected shall:
- a) Thoroughly drain all household garbage and place it in either plastic garbage bags or securely tie the parcel before disposing of it in the refuse receptacle;
 - b) Place all quenched ashes, sawdust and other powdery or fine material in either securely tied plastic bags or parcels before disposing of it in the refuse receptacle.
- 8.2 No occupant shall:
- a) Mix combustible and non-combustible matter in the refuse receptacles or containers, or
 - b) Place any explosives, dangerous goods or highly flammable materials in any receptacle for collection, or
 - c) Place for collection, ashes which are not properly quenched.

PART 9 DUTIES OF COLLECTORS

- 9.1 Collectors shall:
- a) Be as careful as is reasonably possible not to damage or misuse any refuse receptacle;
 - b) Replace emptied receptacles and the lids in approximately the same location where it was picked up;
 - c) Not leave refuse on the ground which has spilled from the refuse receptacle or the collection vehicle; and
 - d) No person employed in the collection of waste materials shall pick, or sort any ashes, garbage, refuse or discarded material from the collection vehicle or the owner's or occupant's premises

**PART 10 CONSTRUCTION REFUSE, COVERING OF REFUSE AND
PLACEMENT ON STREETS**

- 10.1 Any person(s) carrying out the construction, demolition or alteration of buildings or other building operations on any property shall do so in a manner as to not permit building materials or building refuse to remain loose, free or uncontrolled on the property.
- 10.2 The owner of the building site shall be responsible for the actions of any contractor, subcontractor or tradesman who fail to comply with subsection 10.1.
- 10.3 Any building material or building refuse material which blows free from the building site shall be re-captured, returned to the building site and deposited in a refuse receptacle.
- 10.4 The owner of a building site shall be responsible for the term of construction in providing a suitable refuse receptacle capable of receiving all building refuse material and maintaining the same in a safe condition.
- 10.5 The Chief Administrative Officer or designate may direct the person carrying out construction or alteration of a building to provide a fence of a type that will trap any building material in such a manner as to prevent it from escaping from the building site.
- 10.6 No person shall convey through any street in the Municipality any refuse of whatever nature except in the properly covered metal receptacle or in a vehicle which is covered with canvas or tarpaulin, or other covering as approved by the Municipality, so constructed and arranged as to prevent the contents thereof or any portion thereof from being wind borne or falling on the streets, to protect the content from flies and to minimize as much as practicable the escape of any offensive odours. It shall not be necessary that a vehicle carrying solely soil, sand, gravel or concrete be covered with a canvas or a tarpaulin other than required by other legislation or regulation.
- 10.7 Except for sand, cinder or other similar materials in reasonable quantities placed on any slippery streets or sidewalks, no person shall place refuse of any type or direct or allow it to be placed upon any portion of a street.

**PART 11 CHARGES FOR COLLECTION AND DISPOSAL, NO OPTION FOR USE
AND EXEMPTIONS**

- 11.1 The occupant of any premises in Mackenzie County within the identified area in Appendix A may be designated by the Chief Administrative Officer or designate

for the provision of garbage collection services, shall pay to the Municipality a monthly charge as set out in the "Fee Schedule By-law".

- 11.2 Accounts for refuse collection service shall be forwarded monthly to the occupier of the premises and shall be payable to the Municipality. The payment of any charges provided by this By-law may be enforced by action in any court of competent jurisdiction.
- 11.3 The rates or charges levied pursuant to this By-law shall be applied to each applicable unit within the designated garbage collection area in Appendix "A." The Chief Administrative Officer or designate will maintain a list of owners/occupants that have levied rates or charges.
- 11.4 Non-receipt of a utility bill will not exempt the owner or occupant from payment for the service received.

PART 12 NOTICES AND PENALTIES

- 12.1 In any case where the Municipality is required to give notice to owner or occupant pursuant to this By-law, notice shall be effected by service either;
- a) By causing a written copy of the notice to be delivered to and left in a conspicuous place at or about the effected property, or
 - b) By causing a written notice to be mailed by mail or delivered to the last known address of the owner.
- 12.2 Where a Peace Officer or By-law Enforcement Officer who has reasonable grounds to believe that an owner or occupant has contravened any provision of this By-law, the Peace Officer or By-law Enforcement Officer may serve upon such person, a summons as outlined in this By-law.
- 12.3 An owner or occupant who contravened any provision of this By-law by:
- a) Doing something that is prohibited in this By-law;
 - b) Failing to do something that is required in this By-law; or
 - c) Doing something in a manner different from that which is required or permitted in this By-law.

is guilty of an offense and liable upon summary conviction to a fine of not less than One Hundred Dollars (\$100.00) or not more than Two Thousand Five Hundred Dollars (\$2,500.00) or as otherwise stated in the "Fee Schedule By-law" whichever is less.

- 12.4 Any owner or occupant served with a summons pursuant to Section 12.3 of this By-law may, where a specified penalty is indicated on the summons, avoid prosecution by remitting payment of the specified penalty as noted on the summons on or before the appearance date noted on the summons. The specified penalty shall be the amount the Municipality will accept in lieu of prosecution.
- 12.5 Any owner or occupant who does not pay the specified penalty on or before the appearance date noted on the summons is liable to a fine as set out in the "Fee Schedule By-law".
- 12.6 Where a specified penalty is not noted in the summons, the person served with the summons is liable to a fine as set out in the "Fee Schedule By-law".
- 12.7 Where a contravention of this By-law is of a continuing nature, further summons, with the appropriate specified penalties, may be issued provided that no more than one summons shall be issued for each calendar day that the contravention continues.
- 12.8 Nothing in this By-law shall prevent a Peace Officer or By-law Enforcement Officer from issuing a summons for the mandatory court appearance of any person who contravenes any provision of this By-law.

PART 13 GENERAL

- 13.1 A Peace Officer or By-law Enforcement Officer, witnessing a contravention of this By-law, may cause the contravention to be remedied.
- 13.2 When expenses are incurred by the Municipality for any work performed as a result of a direction of a Peace Officer or By-law Enforcement Officer under Section 13.1, the Municipality may serve a statement of expenses, together with a demand for payment to the person or persons responsible for the contravention, including all legal costs on a solicitor and their own client basis.
- 13.3 Whenever, in this By-law, it is directed that an owner or occupant of any building or premises shall do any matter of thing, then in default of its being done, either the owner or occupant, or both, or if there are several owners or occupants, any or all such owners or occupants shall be liable to prosecution; and it shall be no defense for any owner or occupant so prosecuted to allege that any other person is responsible for such default.
- 13.4 If any term, clause, or condition of this By-law or application thereof, to any thing or circumstance shall to any extent be invalid or unenforceable, the remainder of this By-law or application of such term, clause or condition to any thing or

circumstance, other than those to which it is held as invalid or unenforceable, shall not be affected thereby and each other term, clause or condition of this By-law shall be enforced to the fullest extent permitted.

REPEAL AND COMING INTO FORCE

1. Bylaw No. 893-13 and all amendments thereto are hereby repealed.
2. This bylaw shall come into effect upon receiving third and final reading.

READ a first time this 26th day of April, 2023.

READ a second time this 26th day of April, 2023.

READ a third time and finally passed this 26th day of April, 2023.

(original signed)

Josh Knelsen
Reeve

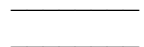
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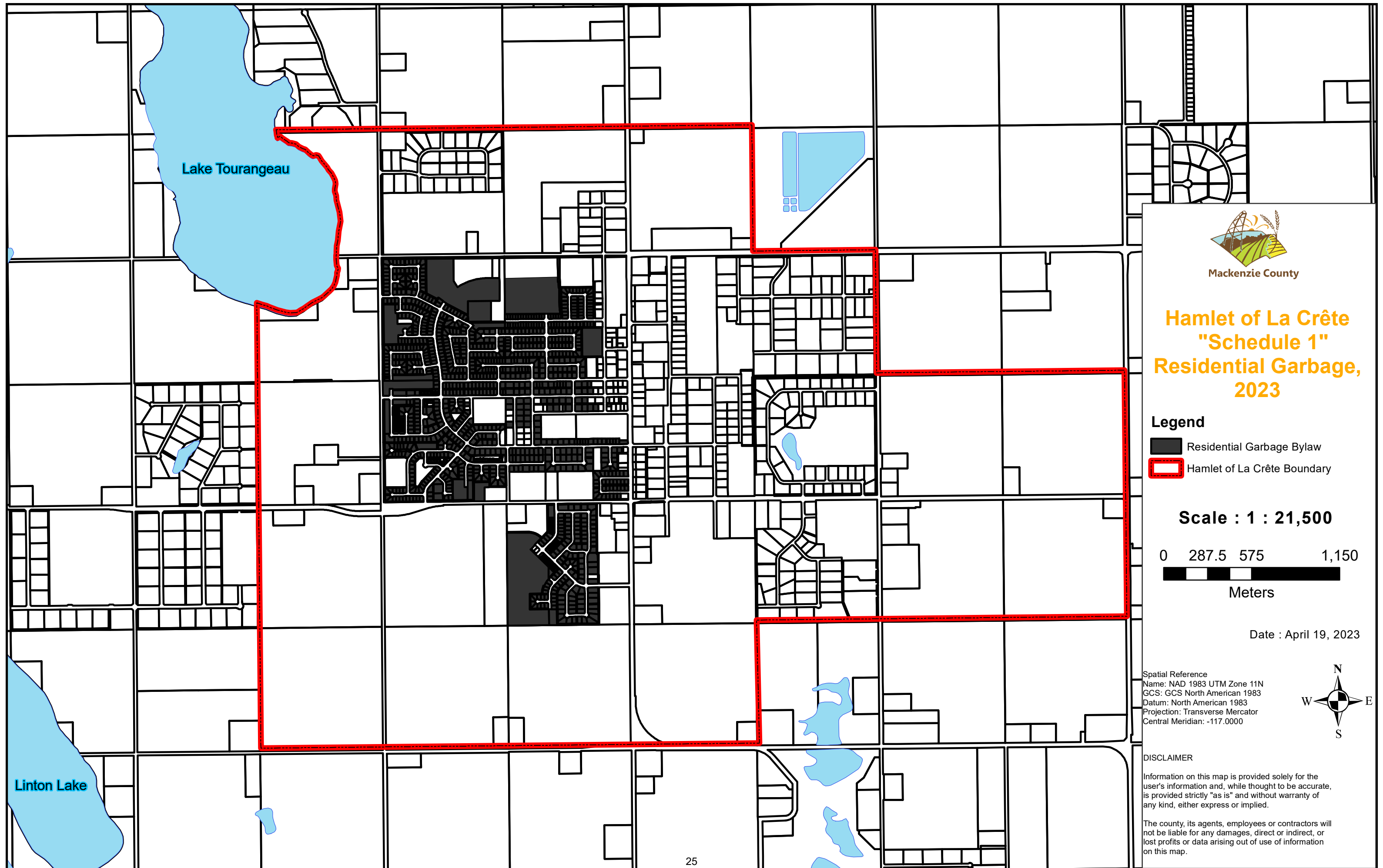
Byron Peters
Interim Chief Administrative Officer

Appendix-“A”

Schedule 1 – Hamlet Residential Waste Collection Map of La Crete

Schedule 2 – Hamlet Residential Waste Collection Map of Fort Vermilion





Lake Tourangeau



Linton Lake



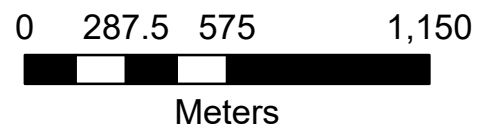
Mackenzie County

Hamlet of La Crête "Schedule 1" Residential Garbage, 2023

Legend

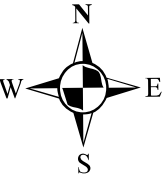
-  Residential Garbage Bylaw
-  Hamlet of La Crête Boundary

Scale : 1 : 21,500



Date : April 19, 2023

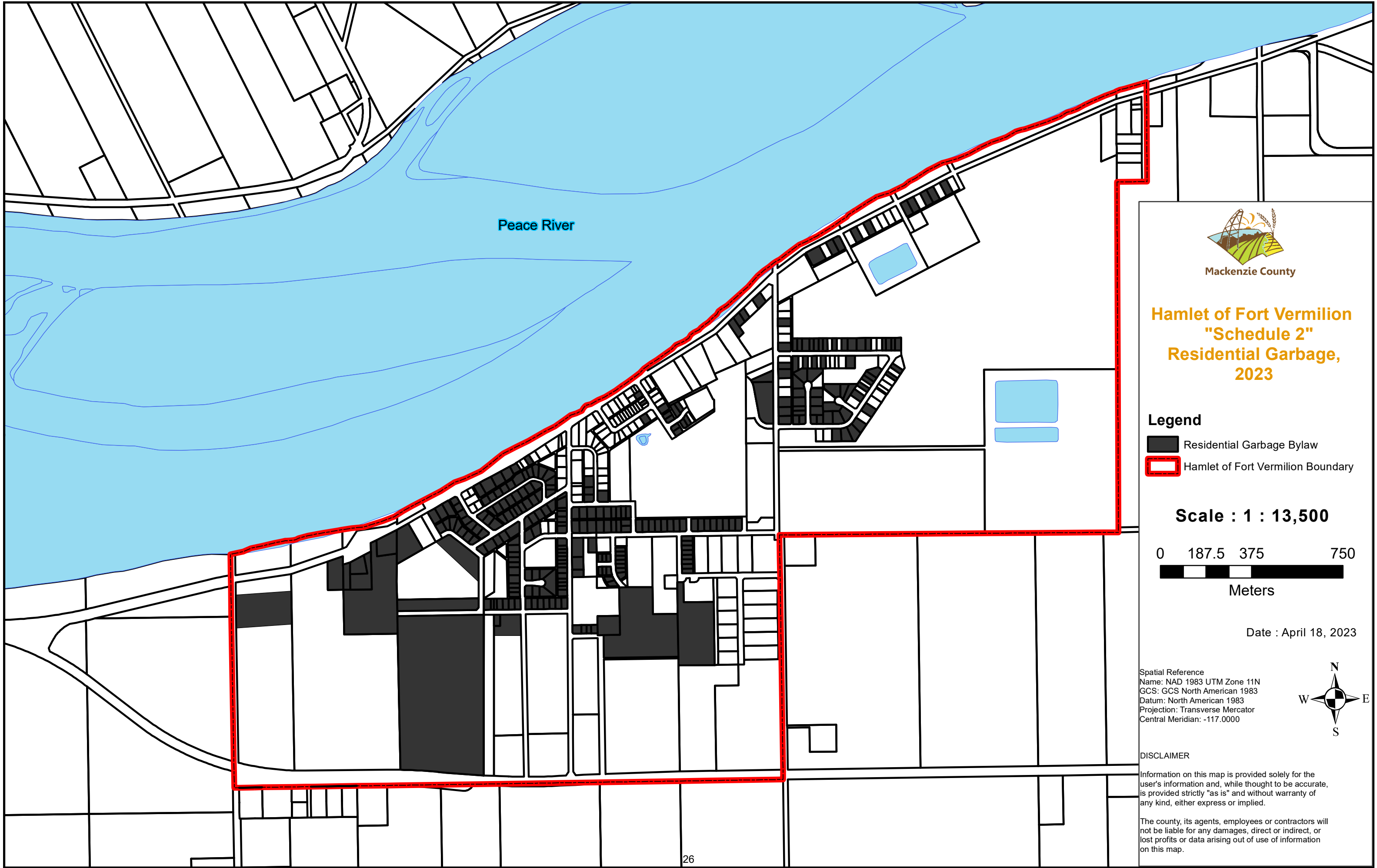
Spatial Reference
 Name: NAD 1983 UTM Zone 11N
 GCS: GCS North American 1983
 Datum: North American 1983
 Projection: Transverse Mercator
 Central Meridian: -117.0000



DISCLAIMER

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Peace River



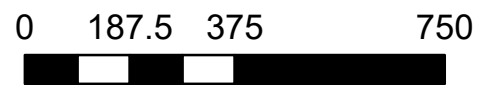
Mackenzie County

Hamlet of Fort Vermilion "Schedule 2" Residential Garbage, 2023

Legend

-  Residential Garbage Bylaw
-  Hamlet of Fort Vermilion Boundary

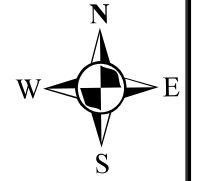
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Meters

Date : April 18, 2023

Spatial Reference
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 GCS: GCS North American 1983
 Datum: North American 1983
 Projection: Transverse Mercator
 Central Meridian: -117.0000



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Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Don Roberts, Director of Community Services
Title:	Fire Fighter Honorariums

BACKGROUND / PROPOSAL:

During a Regular Council meeting reviewing cheque registers, Councillor Bateman requested that administration review the amount of time, and resources utilized by administration to provide cell phone payments to fire fighters, and what that would equate to in hours submitted.

As per sections in ADM052 Electronic Access and Acceptable Use Policy

***Section 6.4** Designated personnel may be issued a cell phone or qualify to receive a monthly reimbursement for the purpose of conducting municipal business, see Schedule B attached. County Management shall be responsible for the authorizing and monitoring of Employee cell phone usage to ensure appropriate use and costs incurred are financially responsible.*

***Schedule “B”** attached provides guidance on who is to receive an allowance, and the monthly reimbursement amount.*

It is estimated that administration provides 16 hrs of administrative time every quarter between entering into agreements, verifying eligibility for payment, authorizing, and processing fire fighter cell phone payments. On top of the administrative time, there are cheques purchased, and mailing fees quarterly to be considered.

Administration has also identified that the fire department has a higher than average amount of stale dated cheques, which requires the process to be repeated twice in some cases.

Calculating how the cell phone payments equate to hours submitted change seasonally, and is based on the amount and type of emergency responses.

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

Administration used a base period, and calculated July 2022 - June 2023 for fire fighter total hours submitted in all detachments which was 5,042 hours (not including State of Local Emergencies). Cell phone payments for the same period noted was \$16,200.

Payment/hrs would equate to \$3.21 / hr not including administrative time, supplies.

If Council chose to amend the cell phone payments to a change in an hourly rate, both the ADM052 Electronic Access and Acceptable Use Policy & Bylaw 1144-19 Remuneration for Volunteer Fire Fighters would require amendments.

Administration has also been approached about providing the Deputy Fire Chiefs a monthly honorarium similar to Fire Chiefs.

Currently the Fire Chiefs are provided a County Vehicle, fuel card, and \$250/ month.
*Personal use of the vehicle is a taxable benefit and included on their T4

No vehicle usage was requested, but that a monthly honorarium be considered for Deputy Fire Chiefs.

Any amendment to Honorariums would require a budget amendment, as the budget has been drafted based on current Policies, and Bylaws.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

ADM052 Electronic Access and Acceptable Use Policy
Bylaw 1144-19 Remuneration for Volunteer Fire Fighters

RECOMMENDED ACTION:

Motion #1

Simple Majority Requires 2/3 Requires Unanimous

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

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

Motion #2

Simple Majority Requires 2/3 Requires Unanimous

That Remuneration for Volunteer Fire Fighters Bylaw be brought to the next Council meeting as discussed.

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

Mackenzie County

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

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

Guidelines/Procedures:

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

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

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

Definitions:

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

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

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

“Municipality” – means Mackenzie County.

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

1. Access to Communications

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

2. Electronic Mail (Email)

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

3. Lost, Damaged or Stolen

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

4. Passwords

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

5. Personal Use

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

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

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

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

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

7. Prohibited Communications

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

8. Replacement

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

9. Security/Appropriate Use

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

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

10. Software and Device/Cloud Storage

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

11. Technical Support

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

12. Technology for Elected Officials

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

- Computer or Laptop
- iPad

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

13. Violations

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

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

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

14. Agreement

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

	Date	Resolution Number
Approved	07-May-13	13-05-328
Amended	11-Jun-14	14-06-409
Amended	7-Dec-21	21-12-821

Schedule "A"

Electronic Access Use Agreement

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

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

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

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

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

Signature

Date

Name (Please Print)

Schedule "B"

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

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

Schedule "C"

Employee Cell Phone Authorization Form

EMPLOYEE INFORMATION

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

CELL PHONE OPTIONS

Option 1

County Issued Cell Phone

Check all that apply:

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

Option 2

Personal Cell Phone

Please complete the following:

Cell Phone # _____

Monthly Reimbursement \$ _____

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

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

APPROVAL

Employee Signature: _____

Date: _____

Supervisor Name: _____

Supervisor Signature: _____

Date Approved: _____

FOR OFFICE USE ONLY

County Issued Cell Phone Number _____

Financial Code/GL Account _____

BYLAW 1144-19

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

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

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

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

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

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

1. To establish remuneration for volunteers of fire departments for attending fires, fire practices (includes meetings) and training.
2. To establish remuneration rates for volunteers of fire departments when deployed outside the municipality for extended duration responses, and within the municipality when completing work under a State of Local Emergency.
3. Remuneration rates in accordance with Schedule 'A'.
4. A vehicle or vehicle allowance will be provided to the Fire Chiefs. If the Hamlet/Rural Fire hall does not have a Fire Chief then the Deputy Fire Chief will receive a vehicle or vehicle allowance.
5. Volunteer fire fighters are allowed to participate in the County monthly cell phone program; however, they must adhere to the County's Electronic Access and Acceptable Use Policy.
6. Each year Mackenzie County will authorize volunteer fire fighters \$50 toward the purchase of wearing apparel that promotes the fire department. The volunteer must attend a minimum of 6 training events in the last 6 months to be eligible.
7. Volunteer members are responsible to supply their hourly information to their Fire Chief or designate as soon as practical after the attendance.

8. Upon receipt of documentation, Honorariums will be paid every 3 months to the Fire Chiefs and fire fighters unless otherwise specified in this Bylaw. Fire fighter attendance records must be received by Mackenzie County administration quarterly (Jan-Mar, Apr-June, July-Sept, Oct-Dec).
9. In the case of an emergency event, including a State of Local Emergency, payments shall be made on a monthly basis.
10. No payment will be provided to any volunteer if they fail to provide the current year information after January 31st of the following year unless a Council resolution authorizes such payment.
11. Municipal employees shall not be paid remuneration when responding to a call during regular scheduled work hours.
12. If the Fire Chief is a municipal employee and engaging in normal Fire Chief duties during regularly scheduled municipal work hours the monthly flat-rate shall be reduced by 50%.
13. The remuneration rates shall be reviewed by Mackenzie County annually or by request. Such a review may result in an amendment to Schedule 'A'.
14. Bylaw 1053-16 is hereby repealed.
15. This Bylaw shall come into effect upon receiving third and final reading.

READ a first time this 24th day of July, 2019.

READ a second time this 13th day of August, 2019.

READ a third time and finally passed this 13th day of August, 2019.

(original signed)

Joshua Knelsen
Reeve

(original signed)

Lenard Racher
Chief Administrative Officer

Schedule 'A'

Volunteer Fire Fighter Remuneration Rates

Fire Chief	Monthly flat-rate	\$250.00
	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out / Investigation / Inspection	\$ 25.00/hr
	Instructor	\$ 23.00/hr
Deputy Chief	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out / Investigation / Inspection	\$ 18.00/hr
	Instructor	\$ 23.00/hr
Captains and Lieutenants	Practice	\$ 8.50/hr
	Training	\$ 10.00/hr
	Fire call-out	\$ 16.00/hr
	Instructor	\$ 23.00/hr
Fire Fighters	Practice	\$ 7.50/hr
	Training	\$ 10.00/hr
	Fire call-out	\$ 10.00/hr with increases of \$1 per course to a maximum of \$14.00/hr
	Instructor	\$ 23.00/hr
State of Local Emergency (SOLE) Rate	Fire call-out	\$41.00/hr
Deployment Outside of the Municipality	Fire call-out	\$41.00/hr



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Draft 2024 Operating Budget

BACKGROUND / PROPOSAL:

Administration has drafted the 2024 Operating Budget for Councils review.

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

Included in this draft budget is:

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

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

Not Included in this draft budget:

- 2023 Carry Forward One Time Projects*
- Proposed 2024 One Time Projects
- Any service level changes not approved by Council motion

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

**2023 Year to Date (YTD) Actuals are as of September 30, 2023.

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

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

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

Items for further discussion:

Operating Budget

October 31, 2023

- Review all 3 Recreation Reserve Policies RESV022, RESV023, RESV024;
- Create a Policy for Recreation Reserve – Tompkins Improvement;

Future Budget Council meetings

- New Lease estimates for parks, roads etc. to be incorporated into Operating budget;
- Develop Fort Vermilion, and La Crete Library Reserve Policies;
- Fort Vermilion Library rental to be incorporated with funds allocated to Reserve;
- Develop Zama Rental Housing Reserve Policies;
- Zama housing rental to be incorporated with funds allocated to Reserve;
- Hay-Zama Bison signage and history – One Time Project developed.

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

Capital Budget

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

Tax Levy or Various Reserves

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

FIN022 Budget Development Policy

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the Draft 2024 Operating Budget be amended by Tracking Sheet change_____.

AND/OR

Simple Majority Requires 2/3 Requires Unanimous

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

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

EXECUTIVE SUMMARY

2024 OPERATING DRAFT BUDGET HIGHLIGHTS – OCTOBER 31, 2023

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

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

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

Overall the County's draft taxation expenditures after budget meeting amendments are proposed at \$36,026,731 which is a decrease of \$1,258,031 compared to the 2023 budget. As one time projects are not incorporated into this draft budget, \$1,389,694 of this decrease, the operating budget expenditures have a small increase of \$131,663. Administration continues to review service level costs, and services provide, unfortunately the increase in costs outside of administrations control

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

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

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

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

Provincial & Federal Fiscal Retrenchment & Impacts

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

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

OPERATING BUDGET OVERVIEW

The 2024 Proposed Operating Budget was prepared on the premise that the County will deliver the same level and quality of services approved in the 2023 Operating Budget. The base operating budget revenue to expenditures is currently anticipating a surplus of funds of \$502,693. Not included in the draft operating budget is any approved one time projects, and their funding components, or a combination of negative and positive expenditure and revenue shifts. The surplus is primarily indexed on anticipated investment income, and should not be incorporated into future budget years without review.

Exhibit 1: Revenue Changes included in the Operating Budget details the shifts and reasons driving these revenue changes. These revenue changes show an overall decrease of \$754,315. These changes are detailed in Exhibit 1 below.

YTD – September 30, 2023

Exhibit 2: Expenditure Changes Included in the Operating Budget details the shifts and reasons driving these changes. These expenditure changes show an overall decrease of \$1,258,031. The major changes are detailed in the notes explaining Exhibit 2 below.

YTD – September 30, 2023

Exhibit 1: Revenue Changes in the Operating Budget \$754,315

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

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

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

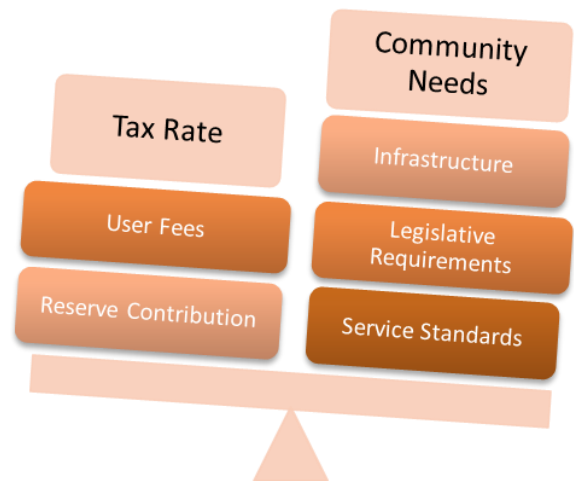
[550] Interest Revenues have increased by \$925,000. This increase is anticipated as the County has, and anticipated future favourable returns on investments.

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

[909] Contribution from Other Sources have decreased by \$107,963 solely from the one time projects are not incorporated into the existing draft budget.

[930/940] Contribution from Operating/Capital Reserves have decreased by \$1,523,184 primarily from the one time projects are not incorporated into the existing draft budget, and other one time events funded by operating reserves approved by Council.

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



Revenues by Object Code

	2021 Actual	2022 Actual	2023 YTD*	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
100-Municipal Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
124-Frontage	\$26,932	\$40,286	\$49,167	\$35,000	\$38,713	\$3,713
261-Ice Bridge	\$120,000	\$135,000	\$135,000	\$130,000	\$135,000	\$5,000
420-Sales of goods and services	\$898,402	\$914,177	\$1,444,498	\$1,084,586	\$1,083,116	(\$1,470)
421-Sale of water - metered	\$3,553,735	\$3,562,354	\$2,566,407	\$3,861,992	\$4,078,995	\$217,003
422-Sale of water - bulk	\$962,702	\$1,012,634	\$770,285	\$951,093	\$1,014,844	\$63,751
424-Sale of land	\$33,328	\$0	\$0	\$10,000	\$10,000	\$0
510-Penalties on taxes	\$720,214	\$257,208	\$171,561	\$300,000	\$250,000	(\$50,000)
511-Penalties of AR and utilities	\$26,280	\$29,267	\$20,047	\$25,000	\$32,000	\$7,000
520-Licenses and permits	\$54,820	\$53,445	\$63,992	\$54,000	\$54,000	\$0
521-Offsite levy	\$358,744	\$181,910	\$44,672	\$20,000	\$20,000	\$0
522-Municipal reserve revenue	\$271,084	\$100,213	(\$31,707)	\$80,000	\$50,000	(\$30,000)
526-Safety code permits	\$395,308	\$247,372	\$399,064	\$350,000	\$350,000	\$0
525-Subdivision fees	\$103,777	\$66,224	\$54,701	\$125,000	\$125,000	\$0
530-Fines	\$9,688	\$8,512	\$15,170	\$9,000	\$15,000	\$6,000
531-Safety code fees	\$17,780	\$10,695	\$12,786	\$12,000	\$12,000	\$0
550-Interest revenue	\$240,793	\$971,306	\$861,278	\$425,000	\$1,350,000	\$925,000
551-Market value changes	(\$3,361)	-\$79,569	\$84,464	\$0	\$0	\$0
560-Rental and lease revenue	\$204,626	\$190,420	\$135,275	\$203,367	\$201,660	(\$1,707)
570-Insurance proceeds	\$22,799	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$37,357	\$26,887	\$26,076	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$111,686	\$120,959	\$0	\$85,000	\$85,000	\$0
630-Sale of non-TCA equipment	(\$12,485)	-\$22,986	\$1,610	\$500	\$500	\$0
830-Federal grants	\$31,500	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$7,873,774	\$9,280,115	\$416,119	\$973,704	\$609,632	(\$364,072)
909- Other Sources-Grants	\$108,822	\$350,545	\$68,113	\$107,963	\$0	(\$107,963)
930-Contribution From Operating Reserves	\$1,346,230	\$1,937,930	\$0	\$1,521,240	\$50,000	(\$1,471,240)
940-Contribution From Capital	\$4,380	\$406,021	\$0	\$51,944	\$0	(\$51,944)
TOTAL REVENUE	\$41,195,549	\$44,094,230	\$34,119,613	\$37,283,739	\$36,529,424	(\$754,315)

Exhibit 2: Expenditure Changes in the Operating Budget -\$1,258,031

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

[151] Honoraria's have increased by \$45,154 to reflect a projected increase for 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 \$8,352 which reflects the increase in Council and administration courses being offered.

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

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

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

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

[511] Goods and Supplies increased by \$46,169 based on anticipated increase in pricing that was realized in 2023.

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

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

administration could review 3rd party pricing vs. county supplied gravel and ensure the county was able to receive the best pricing available.

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

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

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

[831] [832] Interest & Principle on Debt is induced by \$169,949 as the 2023 High Level South Lands project was incorporated in the budget.

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

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

[One Time Projects] No One Time Projects have been incorporated into the draft operating budget, and are being brought forward for Councils review.

Expenditures by Object Code

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING EXPENSES						
110-Wages and salaries	\$6,666,942	\$6,617,436	\$4,606,722	\$7,383,659	\$7,483,672	\$100,013
132-Benefits	\$1,207,646	\$1,203,687	\$978,436	\$1,582,330	\$1,527,816	(\$54,514)
136-WCB contributions	\$76,293	\$99,542	\$18,281	\$84,904	\$87,008	\$2,104
142-Recruiting	\$15,274	\$2,874	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$41,649	\$47,638	\$19,864	\$57,600	\$43,200	(\$14,400)
151-Honoraria	\$605,143	\$576,246	\$471,087	\$615,761	\$660,915	\$45,154
152-Business Expense	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$180,952	\$254,971	\$156,062	\$389,038	\$394,546	\$5,508
212-Promotional expense	\$26,583	\$26,610	\$23,508	\$43,000	\$72,000	\$29,000
214-Memberships & conference fees	\$60,911	\$95,118	\$83,062	\$144,656	\$153,008	\$8,352
215-Freight	\$89,033	\$120,007	\$67,414	\$127,950	\$122,450	(\$5,500)
216-Postage	\$52,906	\$59,568	\$31,795	\$52,000	\$52,000	\$0
217-Telephone	\$121,976	\$124,814	\$82,732	\$119,930	\$121,058	\$1,128
221-Advertising	\$65,356	\$69,075	\$74,779	\$80,100	\$99,775	\$19,675
223-Subscriptions and publications	\$8,888	\$10,278	\$6,508	\$11,700	\$13,020	\$1,320
231-Audit fee	\$147,000	\$128,500	\$105,500	\$120,000	\$120,000	\$0
232-Legal fee	\$151,117	\$57,001	\$93,212	\$85,000	\$85,000	\$0
233-Engineering consulting	\$279,291	\$238,666	\$32,051	\$217,000	\$217,000	\$0
235-Professional fee	\$202,012	\$178,028	\$199,048	\$219,100	\$239,700	\$20,600
236-Police Funding	\$596,850	\$531,924	\$112,815	\$780,501	\$851,567	\$71,066
239-Training and education	\$46,588	\$59,907	\$16,930	\$85,938	\$81,195	(\$4,743)
242-Computer programming	\$191,070	\$115,143	\$61,974	\$228,655	\$241,023	\$12,368
243-Waste Management	\$426,899	\$483,652	\$291,309	\$462,067	\$462,864	\$797
251-Repair & maintenance - bridges	\$35,237	\$109,365	\$15,238	\$159,500	\$159,500	\$0
252-Repair & maintenance - buildings	\$171,919	\$169,249	\$86,220	\$139,850	\$176,140	\$36,290
253-Repair & maintenance - equipment	\$398,277	\$490,222	\$260,110	\$471,550	\$429,370	(\$42,180)
255-Repair & maintenance - vehicles	\$109,764	\$102,076	\$47,764	\$117,300	\$117,300	\$0
258-Contracted Services	\$904,382	\$946,891	\$428,369	\$762,152	\$723,213	(\$38,939)
259-Repair & maintenance - structural	\$1,019,055	\$1,203,522	\$630,462	\$2,072,000	\$1,869,100	(\$202,900)

260-Roadside Mowing & Spraying	\$338,967	\$390,103	\$362,579	\$465,801	\$468,444	\$2,643
261-Ice bridge construction	\$111,645	\$154,803	\$82,458	\$125,000	\$127,000	\$2,000
262-Rental - building and land	\$64,369	\$54,525	\$63,585	\$67,100	\$70,400	\$3,300
263-Rental - vehicle and equipment	\$69,945	\$96,580	\$16,548	\$66,253	\$50,288	(\$15,965)
266-Communications	\$135,355	\$129,311	\$95,215	\$155,967	\$169,937	\$12,950
271-Licenses and permits	\$9,213	\$11,194	\$24,394	\$15,300	\$25,200	\$9,900
272-Damage claims	\$355	\$8,875	\$13,500	\$0	\$0	\$0
274-Insurance	\$567,089	\$632,300	\$504,491	\$705,431	\$628,362	(\$77,069)
342-Assessor fees	\$220,088	\$225,237	\$102,335	\$247,820	\$237,000	(\$10,820)
290-Election cost	\$16,197	\$0	\$0	\$3,000	\$3,000	\$0
511-Goods and supplies	\$790,496	\$1,042,046	\$821,967	\$1,211,062	\$1,257,234	\$46,169
515-Lab Testing Water/Sewer	\$45,675	\$43,545	\$44,723	\$52,000	\$55,500	\$3,500
521-Fuel and oil	\$691,400	\$1,101,109	\$645,098	\$1,162,604	\$1,125,687	(\$36,917)
530-Oil dust control	\$0	\$0	\$91,546	\$100,000	\$100,000	\$0
531-Chemicals and salt	\$387,761	\$384,104	\$190,573	\$428,800	\$445,300	\$16,500
532-Calcium dust control	\$675,998	\$941,956	\$69,094	\$130,000	\$193,000	\$63,000
533-Grader blades	\$149,989	\$146,415	\$150,870	\$143,000	\$150,000	\$7,000
534-Gravel (apply; supply and apply)	\$4,354,767	\$5,121,260	\$1,152,356	\$1,767,084	\$1,698,000	(\$69,084)
535-Gravel reclamation cost:	\$0	\$0	\$2,548	\$50,000	\$50,000	\$0
543-Natural gas	\$124,159	\$164,253	\$120,944	\$202,061	\$182,564	(\$19,497)
544-Electrical power	\$664,479	\$746,568	\$491,583	\$878,157	\$797,533	(\$80,624)
550-Carbon Tax	\$107,216	\$148,752	\$125,818	\$200,000	\$240,000	\$40,000
710-Grants to local governments	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
735-Grants to other organizations	\$1,965,625	\$2,352,336	\$2,211,298	\$2,390,744	\$2,517,326	\$126,582
763/764-Contributed to Reserves	\$7,748,602	\$2,547,060	\$0	\$4,371,489	\$4,464,871	\$93,382
810-Interest and service charges	\$22,720	\$23,605	\$17,900	\$22,360	\$22,360	\$0
831-Interest - long term debt	\$388,712	\$362,400	\$140,970	\$333,735	\$368,759	\$35,024
832-Principle - Long term debt	\$1,361,746	\$1,356,458	\$587,672	\$1,183,120	\$1,318,015	\$134,895
921-922-Bad Debt/Tax Cancellation/Writeoff	\$578,265	\$586,732	\$89,611	\$1,005,000	\$1,005,000	\$0
994-Change in Inventory	(\$7,895)	(\$1,845,709)	\$0	(\$467,084)	(\$612,489)	(\$145,405)
One Time projects	\$6,391,567	\$9,335,579	\$770,792	\$1,389,694	\$0	(\$1,389,694)
TOTAL	\$44,459,366	\$42,633,406	\$19,241,719	\$37,283,739	\$36,026,731	(\$1,258,031)

Exhibit 3: One-Time Projects 2024

Historically the County has considered items during budget deliberations that have been identified as one-time projects. As Council was very budget conscious in 2023, minimal new one-time Projects were approved. Administration will be presenting the current one time projects that administration has identified as completed, is requesting be carried forward, or requiring additional funds at a future Council meeting.

There are 3 new one-time project for 2024 that administration is requesting of Council, and will be presented during this budget meeting:

Aerial Imagery	\$110,000
Housing Needs Assessment	\$120,000
Intermunicipal Development Plan	\$ 90,000

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

Exhibit 4: 2024 New/Amended Fees for Service Initiatives

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

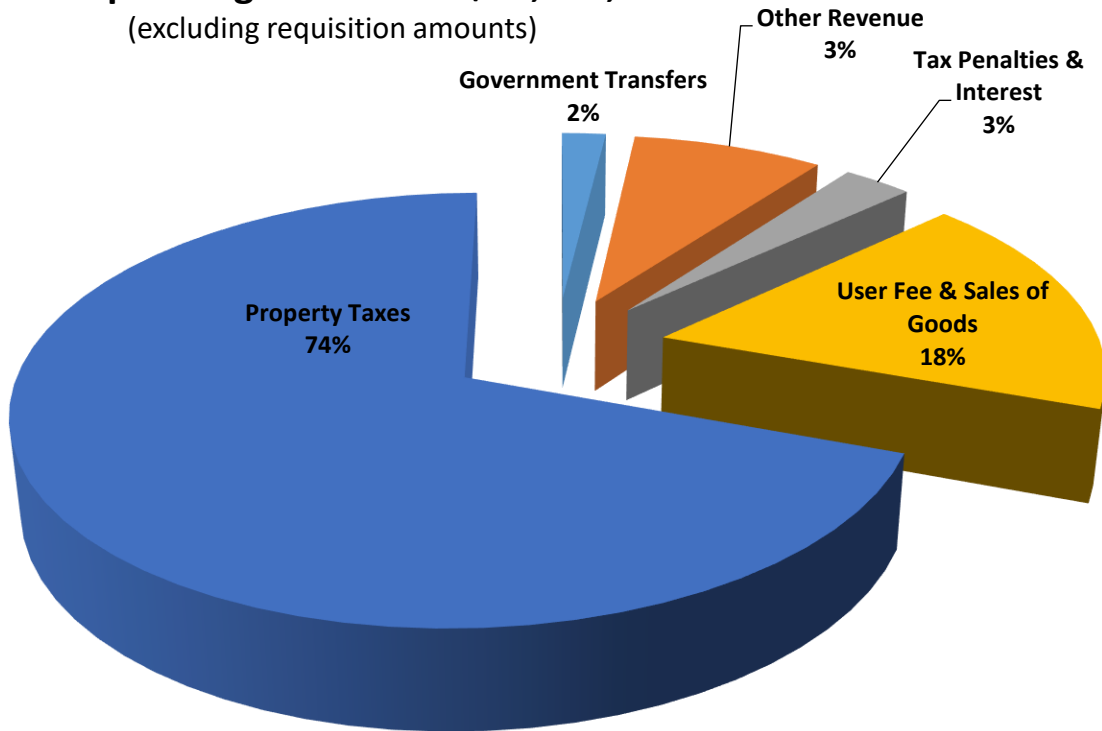
While all the initiatives proposed by staff address legitimate County concerns, Council has the opportunity during budget deliberations to amend, defer, or delete, any or all of the proposed items.



Total Revenues

2024 Operating Revenues - \$36,529,424

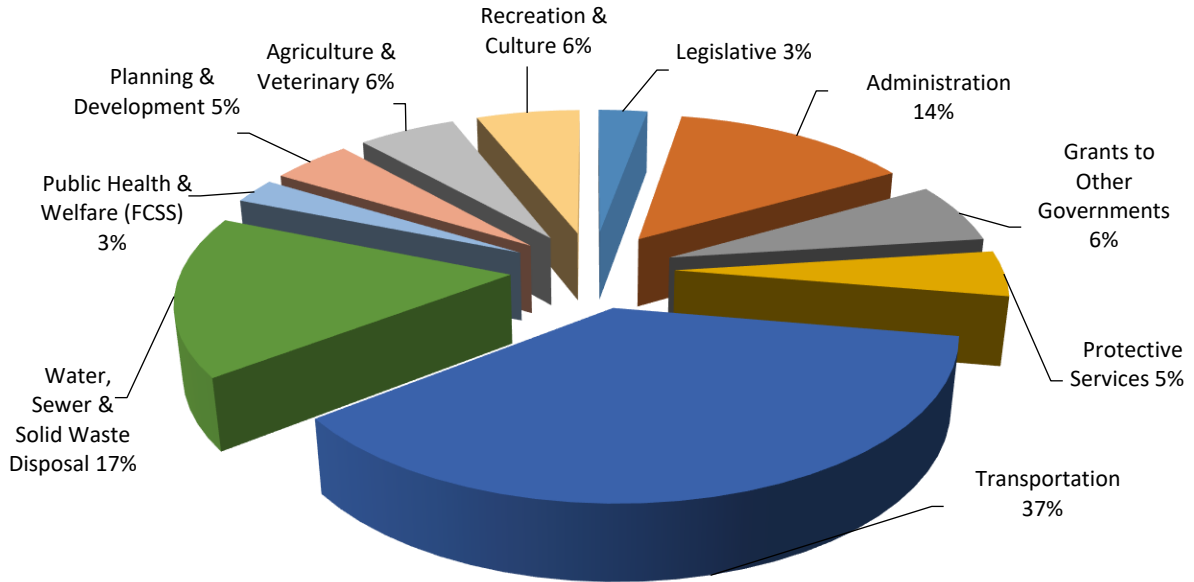
(excluding requisition amounts)



	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
Revenues	Total	Total	Total	Budget	Budget	2023/24
Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
User Fees/Sales /Rentals	\$1,103,028	\$1,104,597	\$1,579,773	\$1,287,953	\$1,284,776	(\$3,177)
Water/Sewer Rates	\$4,516,437	\$4,574,988	\$3,336,692	\$4,813,085	\$5,093,839	\$280,754
Penalties- Overdue Accounts	\$746,494	\$286,475	\$191,608	\$325,000	\$282,000	(\$43,000)
Permit & Fees	\$571,685	\$377,736	\$530,543	\$541,000	\$541,000	\$0
Interest Earnings	\$237,432	\$891,737	\$945,742	\$425,000	\$1,350,000	\$925,000
Grants	\$8,014,096	\$9,630,660	\$484,232	\$1,081,667	\$609,632	(\$472,035)
Other Revenue	\$979,134	\$590,781	\$239,989	\$394,500	\$379,213	(\$15,287)
Reserve Draws	\$1,350,610	\$2,343,951	\$0	\$1,573,184	\$50,000	(\$1,523,184)
Total Revenues	\$41,195,549	\$44,094,230	\$34,119,613	\$37,283,739	\$36,529,424	(\$754,315)

Total Expenditures

2024 Operating Expenses - \$36,026,731



	2021 Actual	2022 Actual	2023 YTD	2023	2024
	Total	Total	Total	Budget	Budget
Council	\$705,978	\$829,482	\$528,459	\$960,411	\$1,021,948
Administration	\$16,985,229	\$14,996,397	\$4,148,981	\$8,011,560	\$7,256,980
Fire Services	\$354,007	\$469,944	\$577,851	\$776,862	\$757,171
Ambulance	\$7,201	\$7,039	\$5,379	\$11,599	\$10,000
Enforcement Services	\$630,273	\$579,131	\$149,986	\$844,669	\$919,513
Public Works	\$14,728,752	\$14,434,669	\$6,580,093	\$13,010,713	\$12,992,787
Airports	\$154,058	\$185,976	\$156,226	\$298,156	\$309,757
Water Distribution	\$2,969,149	\$3,344,748	\$1,509,268	\$3,817,785	\$3,985,666
Sewer Disposal	\$1,133,234	\$1,098,706	\$388,614	\$1,279,979	\$1,217,014
Waste Management	\$693,500	\$739,477	\$466,870	\$791,355	\$746,201
Non Profit Organizations	\$739,751	\$816,647	\$806,418	\$914,410	\$934,940
Planning & Development	\$1,306,486	\$1,220,912	\$791,877	\$1,670,120	\$1,271,812
Agriculture	\$1,854,198	\$1,494,095	\$1,222,859	\$2,337,227	\$2,037,796
Subdivisions	\$437,944	\$376,670	\$243,219	\$466,807	\$403,547
Recreation Boards	\$1,114,086	\$1,347,289	\$1,114,388	\$1,287,424	\$1,338,297
Parks & Playgrounds	\$404,247	\$407,269	\$268,453	\$490,427	\$482,963
Tourism	\$1,645	\$22,545	\$25,606	\$28,500	\$63,275
Library	\$239,628	\$262,410	\$257,172	\$285,735	\$277,064
TOTAL EXPENDITURES	\$44,459,366	\$42,633,406	\$19,241,719	\$37,283,739	\$36,026,731

Disaster Recovery Program

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
Revenues	Total	Total	Total	Budget	Budget	2023/24
Taxes	\$23,676,633	\$24,293,305	\$26,811,034	\$26,842,350	\$26,938,964	\$96,614
User Fees/Sales /Rentals	\$1,103,028	\$1,104,597	\$1,579,773	\$1,287,953	\$1,284,776	(\$3,177)
Water/Sewer Rates	\$4,516,437	\$4,574,988	\$3,336,692	\$4,813,085	\$5,093,839	\$280,754
Penalties- Overdue Accounts	\$746,494	\$286,475	\$191,608	\$325,000	\$282,000	(\$43,000)
Permit & Fees	\$571,685	\$377,736	\$530,543	\$541,000	\$541,000	\$0
Interest Earnings	\$237,432	\$891,737	\$945,742	\$425,000	\$1,350,000	\$925,000
Grants	\$8,014,096	\$9,630,660	\$484,232	\$1,081,667	\$609,632	(\$472,035)
Other Revenue	\$979,134	\$590,781	\$239,989	\$394,500	\$379,213	(\$15,287)
Reserve Draws	\$1,350,610	\$2,343,951	\$0	\$1,573,184	\$50,000	(\$1,523,184)
Total Revenues	\$41,195,549	\$44,094,230	\$34,119,613	\$37,283,739	\$36,529,424	(\$754,315)
Expenditures	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Salaries and Benefits	\$8,612,947	\$8,547,423	\$6,094,390	\$9,739,254	\$9,817,611	\$78,357
Materials and Supplies	\$7,089,599	\$6,600,749	\$2,998,438	\$4,478,899	\$4,463,062	(\$15,837)
Contracted Services	\$6,004,502	\$6,385,568	\$3,611,926	\$7,506,692	\$7,282,885	(\$224,077)
Utilities	\$1,709,228	\$2,285,496	\$1,466,175	\$2,562,752	\$2,466,842	(\$95,910)
Debt/Capital Financing	\$10,100,045	\$4,876,255	\$838,701	\$6,965,704	\$7,229,005	\$263,301
Grants	\$4,551,477	\$4,602,336	\$3,461,298	\$4,640,744	\$4,767,326	\$126,582
One Time Projects	\$6,391,567	\$9,335,579	\$770,792	\$1,389,694	\$0	(\$1,389,694)
Amortization	\$10,250,146	\$9,978,821	\$0	\$9,978,821	\$0	(\$9,978,821)
Total Expenditures	\$44,459,366	\$42,633,406	\$19,241,720	\$37,283,739	\$36,026,731	(\$1,257,278)
Estimated 2024 Surplus/Deficiency					\$502,693	\$502,963



EXHIBIT 5

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

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

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

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

4,464,871	4,464,871
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Draws from Reserves

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

50,000

**Mackenzie County
11-Council**

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
OPERATING EXPENSES						
132-Benefits	\$47,644	\$51,999	\$35,290	\$50,728	\$54,835	\$4,107
136-WCB contributions	\$5,060	\$6,034	\$1,147	\$5,535	\$6,041	\$506
151-Honoraria	\$468,260	\$508,680	\$315,230	\$529,461	\$574,615	\$45,154
211-Travel and subsistence	\$101,619	\$171,517	\$106,542	\$254,098	\$258,473	\$4,375
214-Memberships & conference fees	\$34,276	\$60,861	\$50,175	\$70,425	\$77,975	\$7,550
217-Telephone	\$7,433	\$7,314	\$4,839	\$7,700	\$7,700	\$0
221-Advertising	\$0	\$0	\$678	\$1,000	\$1,000	\$0
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	\$0	\$0	\$950	\$8,000	\$8,000	\$0
239-Training & Education	\$0	\$1,543	\$0	\$2,800	\$2,800	\$0
266-Communications	\$14,924	\$14,254	\$9,364	\$15,615	\$15,615	\$0
274-Insurance	\$2,194	\$2,194	\$1,828	\$2,194	\$2,194	\$0
290-Election cost	\$16,197	\$0	\$0	\$3,000	\$3,000	\$0
511-Goods and supplies	\$8,371	\$5,086	\$2,416	\$9,700	\$9,700	\$0
TOTAL	\$705,978	\$829,482	\$528,459	\$960,256	\$1,021,948	\$61,692
TOTAL EXPENSES	\$705,978	\$829,482	\$528,459	\$960,256	\$1,021,948	\$61,692
EXCESS (DEFICIENCY)	(\$705,978)	(\$829,482)	(\$528,459)	(\$960,256)	(\$1,021,948)	(\$61,692)

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Expenditures:						
Salaries and Benefits	\$520,965	\$566,713	\$351,667	\$585,724	\$635,491	\$49,767
Materials and Supplies	\$160,462	\$239,007	\$159,811	\$338,223	\$350,148	\$11,925
Contracted Services	\$17,118	\$16,448	\$12,142	\$28,609	\$28,609	\$0
Utilities	\$7,433	\$7,314	\$4,839	\$7,700	\$7,700	\$0
Total Expenditures	\$705,978	\$829,482	\$528,459	\$960,256	\$1,021,948	\$61,692

Mackenzie County
12-Administration

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$1,892	\$46,143	\$30,012	\$39,500	\$39,500	\$0
510-Penalties on taxes	\$720,214	\$257,208	\$171,561	\$300,000	\$250,000	(\$50,000)
511-Penalties of AR and utilities	\$7,646	\$7,930	\$6,899	\$13,000	\$20,000	\$7,000
550-Interest revenue	\$240,793	\$971,306	\$861,278	\$425,000	\$1,350,000	\$925,000
551-Market value changes	(\$3,361)	(\$79,569)	\$84,464	\$0	\$0	\$0
560-Rental and lease revenue	\$50,770	\$81,344	\$36,393	\$77,800	\$68,400	(\$9,400)
570-Insurance Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
592-Well drilling revenue	\$0	\$0	\$0	\$0	\$0	\$0
597-Other revenue	\$23,994	\$20,642	\$24,978	\$25,000	\$25,000	\$0
598-Community aggregate levy	\$111,686	\$120,959	\$0	\$85,000	\$85,000	\$0
630-Sale of non-TCA equipment	\$0	(\$20,006)	\$0	\$500	\$500	\$0
840-Provincial grants	\$5,434,925	\$8,761,991	\$10,820	\$190,370	\$0	(\$190,370)
890-Gain (Loss) Penny Rounding	\$1	\$0	\$1	\$0	\$0	\$0
909-OTHER Sources-Grant	\$103,822	\$317,163	\$0	\$53,963	\$0	(\$53,963)
930-Contrubution From Operating Reserve	\$891,317	\$0	\$0	\$696,797	\$0	(\$696,797)
940-Contribution from Capital	\$0	\$384,545	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$7,583,698	\$10,869,656	\$1,226,406	\$1,906,930	\$1,838,400	(\$68,530)
OPERATING EXPENSES						
110-Wages and salaries	\$1,835,678	\$1,661,196	\$1,215,146	\$2,011,178	\$1,849,802	(\$161,376)
132-Benefits	\$312,840	\$308,059	\$243,729	\$454,920	\$372,577	(\$82,343)
136-WCB contributions	\$19,523	\$25,072	\$4,667	\$19,924	\$18,849	(\$1,075)
142-Recruiting	\$6,919	\$2,874	\$0	\$15,000	\$15,000	\$0
150-Isolation cost	\$14,400	\$14,400	\$10,800	\$14,400	\$14,400	\$0
151-Honoraria	\$0	\$0	\$0	\$0	\$0	\$0
211-Travel and subsistence	\$24,836	\$20,055	\$13,772	\$38,500	\$39,968	\$1,468
212-Promotional expense	\$22,938	\$17,846	\$17,355	\$25,000	\$25,000	\$0
214-Memberships & conference fees	\$16,206	\$8,641	\$8,921	\$23,156	\$28,118	\$4,962
215-Freight	\$6,500	\$7,054	\$3,740	\$9,000	\$9,000	\$0
216-Postage	\$24,756	\$21,991	\$31,298	\$24,500	\$24,500	\$0
217-Telephone	\$49,643	\$51,579	\$36,754	\$44,050	\$44,050	\$0
221-Advertising	\$59,928	\$57,636	\$65,076	\$68,000	\$68,000	\$0
223-Subscriptions and publications	\$6,920	\$4,551	\$3,321	\$5,700	\$6,020	\$320
231-Audit fee	\$147,000	\$128,500	\$105,500	\$120,000	\$120,000	\$0
232-Legal fee	\$146,127	\$53,523	\$93,212	\$75,000	\$75,000	\$0
233-Engineering consulting	\$13,997	\$1,775	\$620	\$0	\$0	\$0
235-Professional fee	\$50,005	\$76,100	\$84,928	\$65,000	\$65,000	\$0
239-Training and education	\$12,122	\$25,490	\$2,047	\$8,758	\$10,065	\$1,307
242-Computer programming	\$138,724	\$83,524	\$25,039	\$126,510	\$137,363	\$10,853
243-Waste Management	\$3,628	\$8,094	\$4,286	\$7,800	\$8,800	\$1,000
252-Repair & maintenance - buildings	\$106,649	\$91,494	\$28,565	\$45,350	\$61,700	\$16,350
253-Repair & maintenance -	\$8,255	\$3,569	\$8,368	\$10,100	\$12,120	\$2,020
255-Repair & maintenance - vehicles	\$1,917	\$1,584	\$5,670	\$6,000	\$6,000	\$0
258-Contracted Services	\$71,859	\$8,360	\$3,555	\$0	\$0	\$0
259-Repair & maintenance - structural	\$5,011	\$341	\$0	\$0	\$0	\$0
262-Rental - building and land	\$144	\$30	\$0	\$0	\$0	\$0
263-Rental - vehicle and equipment	\$29,671	\$20,942	\$5,669	\$8,353	\$9,388	\$1,035
266-Communications	\$43,614	\$48,016	\$29,693	\$51,880	\$51,880	\$0
271-Licenses and permits	\$93	\$112	\$252	\$100	\$100	\$0
272-Damage claims	\$0	\$0	\$0	\$0	\$0	\$0
274-Insurance	\$92,333	\$119,289	\$89,916	\$119,906	\$107,899	(\$12,007)
342-Assessor fees	\$220,088	\$225,237	\$102,335	\$247,820	\$237,000	(\$10,820)
511-Goods and supplies	\$128,476	\$100,383	\$76,650	\$104,906	\$103,250	(\$1,656)
521-Fuel and oil	\$9,708	\$20,735	\$13,258	\$35,166	\$33,948	(\$1,218)
543-Natural gas	\$17,143	\$24,667	\$19,602	\$29,257	\$28,207	(\$1,050)
544-Electrical power	\$78,602	\$91,185	\$58,586	\$97,324	\$98,059	\$735
710-Grants to local governments	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
810-Interest and service charges	\$22,379	\$22,229	\$17,100	\$21,000	\$21,000	\$0
831-Interest - long term debt	\$0	\$0	\$0	\$0	\$66,608	\$66,608
832-Principle - Long term debt	\$0	\$0	\$0	\$0	\$103,309	\$103,309
TOTAL	\$6,334,484	\$5,606,133	\$3,679,430	\$6,183,558	\$6,121,980	(\$61,578)
Non-TCA projects	\$5,517,506	\$8,429,538	\$379,941	\$433,513	\$0	(\$433,513)
762 - Contributed to Capital	\$0	\$0	(\$1)	\$0	\$0	\$0
763-Contributed to Capital Reserve	\$649,181	\$149,759	\$0	\$339,489	\$85,000	(\$254,489)
764-Contributed to Capital Reserve	\$3,912,227	\$222,241	\$0	\$55,000	\$50,000	(\$5,000)
921-Bad Debt	(\$1,416,319)	\$302,112	\$0	\$1,000,000	\$1,000,000	\$0
922-Tax Cancellation/Writeoff	\$1,994,585	\$284,620	\$89,611	\$0	\$0	\$0
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
994-Change in Inventory	(\$6,434)	\$1,994	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$347,368	\$322,004	\$0	\$322,004	\$0	(\$322,004)
TOTAL EXPENSES	\$17,332,597	\$15,318,401	\$4,148,981	\$8,333,564	\$7,256,980	(\$1,076,584)
EXCESS (DEFICIENCY)	(\$9,748,899)	(\$4,448,745)	(\$2,922,575)	(\$6,426,634)	(\$5,418,580)	\$1,008,054

**Mackenzie County
12-Administration**

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$52,662	\$127,487	\$66,405	\$117,300	\$107,900	(\$9,400)
Penalties- Overdue Accounts	\$727,860	\$265,138	\$178,460	\$313,000	\$270,000	(\$43,000)
Interest Earnings	\$237,432	\$891,737	\$945,742	\$425,000	\$1,350,000	\$925,000
Grants	\$5,538,747	\$9,079,154	\$10,820	\$244,333	\$0	(\$244,333)
Other Revenue	\$135,681	\$121,595	\$24,979	\$110,500	\$110,500	\$0
Reserve Draws	\$891,317	\$384,545	\$0	\$696,797	\$0	(\$696,797)
Total Revenues	\$7,583,698	\$10,869,656	\$1,226,406	\$1,906,930	\$1,838,400	(\$68,530)
Expenditures:						
Salaries and Benefits	\$2,189,359	\$2,011,601	\$1,474,342	\$2,515,422	\$2,270,628	(\$244,794)
Materials and Supplies	\$441,499	\$347,283	\$247,471	\$434,130	\$451,384	\$17,254
Contracted Services	\$940,298	\$786,854	\$562,317	\$757,209	\$754,787	(\$2,422)
Utilities	\$155,097	\$188,166	\$128,200	\$205,797	\$204,264	(\$1,533)
Debt/Capital Financing	\$5,155,618	\$982,955	\$106,710	\$1,415,489	\$1,325,917	(\$89,572)
Grants	\$2,585,852	\$2,250,000	\$1,250,000	\$2,250,000	\$2,250,000	\$0
One Time Projects	\$5,517,506	\$8,429,538	\$379,941	\$433,513	\$0	(\$433,513)
Amortization	\$347,368	\$322,004	\$0	\$322,004	\$0	(\$322,004)
Total Expenditures	\$17,332,597	\$15,318,401	\$4,148,981	\$8,333,564	\$7,256,980	(\$1,076,584)

Mackenzie County
23-Fire Department

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
OPERATING REVENUES						
420-Sales of goods and services	\$205,187	\$171,831	\$587,010	\$126,000	\$156,000	\$30,000
597-Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
630- SALE OF NON TCA	\$0	\$0	\$0	\$0	\$0	\$0
840-Provincial grants	\$1,283,008	\$0	\$0	\$0	\$0	\$0
909-Other Sources -Grants	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
940-Contribution From Capital Reserve	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
TOTAL REVENUE	\$1,488,194	\$171,831	\$587,010	\$156,000	\$156,000	\$0
OPERATING EXPENSES						
110-Wages and salaries	\$41,479	\$42,469	\$30,291	\$45,408	\$45,141	(\$267)
132-Benefits	\$8,007	\$7,542	\$6,832	\$8,112	\$7,921	(\$191)
136-WCB contributions	\$658	\$629	\$105	\$509	\$506	(\$3)
151-Honoraria	\$136,883	\$67,566	\$155,857	\$86,300	\$86,300	\$0
211-Travel and subsistence	\$5,982	\$7,871	\$10,761	\$9,000	\$11,800	\$2,800
212 - Promotional Expenditure	\$0	\$0	\$0	\$3,000	\$3,000	\$0
214-Memberships & conference fees	\$54	\$1,965	\$0	\$3,630	\$3,630	\$0
215-Freight	\$825	\$2,096	\$2,259	\$1,000	\$3,000	\$2,000
216-Postage	\$0	\$0	\$0	\$0	\$0	\$0
217-Telephone	\$28,254	\$28,388	\$18,221	\$27,440	\$27,440	\$0
221-Advertising	\$0	\$0	\$0	\$0	\$2,000	\$2,000
223-Subscriptions and publications	\$0	\$0	\$0	\$0	\$0	\$0
233-Engineering consulting	\$0	\$0	\$0	\$0	\$0	\$0
235-Professional fee	(\$1,925)	\$0	\$0	\$0	\$0	\$0
239-Training and education	\$7,923	\$8,735	\$3,840	\$36,180	\$36,180	\$0
252-Repair & maintenance - buildings equipment	\$6,126	\$15,545	\$12,619	\$11,500	\$11,500	\$0
255-Repair & maintenance - vehicles	\$34,606	\$22,332	\$22,593	\$42,000	\$42,000	\$0
258-Contracted Services	\$8,205	\$7,109	\$4,783	\$12,000	\$12,000	\$0
259-Contracted Services	\$9,782	\$6,669	\$0	\$8,500	\$8,500	\$0
259-Repair & maintenance - structural	\$109	\$135	\$3,698	\$1,500	\$1,500	\$0
263-Rental - vehicle and equipment	\$25,378	\$29,632	\$2,530	\$27,000	\$27,000	\$0
266-Communications	\$59,883	\$51,418	\$44,767	\$69,012	\$76,512	\$7,500
271-Licenses and permits	\$551	\$0	\$28	\$4,000	\$4,000	\$0
272-Damage Claims	\$0	\$385	\$0	\$0	\$0	\$0
274-Insurance	\$44,857	\$49,680	\$40,323	\$53,211	\$48,388	(\$4,823)
511-Goods and supplies	(\$110,695)	\$60,942	\$44,722	\$128,984	\$129,484	\$500
521-Fuel and oil	\$17,230	\$22,470	\$12,001	\$23,859	\$30,932	\$7,073
543-Natural gas	\$14,586	\$17,723	\$12,529	\$23,818	\$19,664	(\$4,154)
544-Electrical power	\$15,250	\$18,643	\$11,186	\$20,899	\$18,773	(\$2,126)
710-Grants to local governments	0	0	0	0	0	0
764-Contributed to Capital Reserve	\$0	\$0	\$0	\$100,000	\$100,000	\$0
TOTAL	\$354,007	\$469,944	\$439,945	\$746,862	\$757,171	\$10,309
Non-TCA projects	\$0	\$0	\$137,906	\$30,000	\$0	(\$30,000)
993-NBV of Disposed TCAAssets	\$0	\$0	\$0	\$0	\$0	\$0
995-Amortization of TCA	\$202,001	\$195,023	\$0	\$195,023	\$0	(\$195,023)
TOTAL EXPENSES	\$556,008	\$664,967	\$577,851	\$971,885	\$757,171	(\$214,714)
EXCESS (DEFICIENCY)	\$932,186	(\$493,136)	\$9,159	(\$815,885)	(\$601,171)	\$214,714

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$205,187	\$171,831	\$587,010	\$126,000	\$156,000	\$30,000
Grants	\$1,283,008	\$0	\$0	\$15,000	\$0	(\$15,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
Total Revenues	\$1,488,194	\$171,831	\$587,010	\$156,000	\$156,000	\$0
Expenditures:						
Salaries and Benefits	\$187,027	\$118,206	\$193,085	\$140,329	\$139,868	(\$461)
Materials and Supplies	(\$95,361)	\$81,609	\$61,610	\$185,794	\$193,094	\$7,300
Contracted Services	\$187,021	\$182,905	\$131,313	\$224,723	\$227,400	\$2,677
Utilities	\$75,320	\$87,224	\$53,937	\$96,016	\$96,809	\$793
Debt/Capital Financing	\$0	\$0	\$0	\$100,000	\$100,000	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0
One Time Projects	\$0	\$0	\$137,906	\$30,000	\$0	(\$30,000)
Amortization	\$202,001	\$195,023	\$0	\$195,023	\$0	(\$195,023)
Total Expenditures	\$556,008	\$664,967	\$577,851	\$971,885	\$757,171	(\$214,714)

Mackenzie County
25-Ambulance/Municipal Emergency

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

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

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

**Mackenzie County
26-Enforcement Services**

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

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$13,827	\$13,827	\$10,375	\$13,827	\$13,827	\$0
Other Revenue	(\$10,076)	\$8,512	\$15,170	\$9,000	\$15,000	\$6,000
Reserve Draws	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,751	\$22,339	\$25,545	\$22,827	\$28,827	\$6,000

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

Mackenzie County
32-Transportation

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

Mackenzie County
32-Transportation

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

**Mackenzie County
33-Airport**

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

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

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

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

Mackenzie County
41-Water Services

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

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

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

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

Mackenzie County
43-Solid Waste Disposal

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

	2021 Actual	2022 Actual	2023 YTD	2023	2024	\$ Variance
	Total	Total	Total	Budget	Budget	2023/24
Revenues:						
User Fees/Sales /Rentals	\$237,688	\$243,748	\$238,614	\$432,290	\$439,520	\$7,230
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$5,991	\$0	\$0	\$7,000	\$0	(\$7,000)
Total Revenues	\$243,679	\$243,748	\$238,614	\$439,290	\$439,520	\$230
Expenditures:						
Salaries and Benefits	\$77,099	\$61,829	\$36,012	\$70,191	\$69,908	(\$283)
Materials and Supplies	\$14,049	\$2,089	\$1,760	\$2,900	\$4,100	\$1,200
Contracted Services	\$579,590	\$648,239	\$394,845	\$656,477	\$642,929	(\$13,548)
Utilities	\$22,421	\$25,944	\$8,453	\$30,427	\$27,904	(\$2,523)
Debt/Capital Financing	\$341	\$1,376	\$800	\$1,360	\$1,360	\$0
One Time Projects	\$0	\$0	\$25,000	\$30,000	\$0	(\$30,000)
Amortization	\$20,137	\$18,112	\$0	\$18,112	\$0	(\$18,112)
Total Expenditures	\$713,637	\$757,589	\$466,870	\$809,467	\$746,201	(\$63,266)

Mackenzie County
51-Family Community Services

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

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

Revenues:

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

Expenditures:

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenues:						
User Fees/Sales /Rentals	\$99,092	\$40,146	\$33,070	\$73,560	\$57,560	(\$16,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Draws	\$24,755	\$25,386	\$0	\$30,000	\$0	(\$30,000)
Total Revenues	\$123,847	\$65,532	\$33,070	\$103,560	\$57,560	(\$46,000)

Expenditures:						
Salaries and Benefits	\$170,323	\$137,706	\$95,873	\$114,953	\$129,863	\$14,910
Materials and Supplies	\$22,298	\$29,813	\$21,510	\$38,920	\$39,520	\$600
Contracted Services	\$181,869	\$215,732	\$121,344	\$249,018	\$257,145	\$7,107
Utilities	\$4,433	\$6,912	\$2,464	\$7,536	\$6,435	(\$1,101)
Debt/Capital Financing	\$569	\$1,720	\$0	\$50,000	\$50,000	\$0
One Time Projects	\$24,755	\$15,386	\$27,262	\$30,000	\$0	(\$30,000)
Amortization	\$113,638	\$113,327	\$0	\$113,327	\$0	(\$113,327)
Total Expenditures	\$517,885	\$520,596	\$268,453	\$603,754	\$482,963	(\$121,811)

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

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

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

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



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Review 2024 One Time Projects

BACKGROUND / PROPOSAL:

Attached are the 2024 Requested One Time Projects that administration is recommending for review by Council to be incorporated into the 2024 Budget. If approved, projects could be funded from the 2024 Tax Levy, or by various Reserve.

- 1 – Aerial Imagery - \$110,000
- 2 – Housing Needs Assessment - \$120,000
- 3 – Intermunicipal Development Plan - \$90,000 (cost share Town of High Level)

Attached are the ne time project request documents that have additional information regarding each request.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Tax Levy, various Reserves

SUSTAINABILITY PLAN:

N/A

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

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That administration incorporate the approved 2024 One Time projects into the Draft 2024 Operating budget.

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

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

MACKENZIE COUNTY
 ONE TIME PROJECT JUSTIFICATION SHEET
 2024 TO 2033 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

PROJECT Aerial Imagery

DEPARTMENT	Planning & Development	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Mackenzie County	PRIORITY	Medium	NEW OR REPLACEMENT ASSET	New asset
		#		EXPECTED LIFE OF ASSET	

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

NEED FOR PROJECT

ADDITIONAL INFO

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

ESTIMATED CAPITAL COST	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	110,000	-	-	-	-	-	-	-	-	-	110,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	110,000	-	-	-	-	-	-	-	-	-	110,000
PROPOSED FINANCING	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-

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

MACKENZIE COUNTY
 ONE TIME PROJECT JUSTIFICATION SHEET
 2024 TO 2033 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

PROJECT Housing Needs Assessment

DEPARTMENT	Planning & Development	PROJECT #		CHANGE OF LEVEL OF SERVICE	No change
LOCATION	Mackenzie County	PRIORITY	High #	NEW OR REPLACEMENT ASSET	New asset
				EXPECTED LIFE OF ASSET	

DESCRIPTION A housing needs assessment provides a current and projected look at the demand for various types of housing in a region. It is proposed that a consultant would be brought in to conduct the assessment, which would include updated population projections, assessment of all housing needs, a formal report and background reports

NEED FOR PROJECT A housing needs assessment provides a current and projected look at the demand for various types of housing in a region. A HNA was completed in 2013, but it is outdated (our current population has already reached the projected 2031 population). A HNA is increasingly becoming a pre-requisite for various grants, and would support our existing housing authorities (Boreal & LCMNA) in demonstrating the need for assisted and/or seniors housing in the region. The County would also directly benefit by having data to help drive planning & infrastructure

ADDITIONAL INFO

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

ESTIMATED CAPITAL COST	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Predevelopment Costs	-	-	-	-	-	-	-	-	-	-	-	-
Architect/Engineering Fees	-	120,000	-	-	-	-	-	-	-	-	-	120,000
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	120,000	-	-	-	-	-	-	-	-	-	120,000
PROPOSED FINANCING	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	120,000	-	-	-	-	-	-	-	-	-	120,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	-	120,000	-	-	-	-	-	-	-	-	-	120,000

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

MACKENZIE COUNTY
 ONE TIME PROJECT JUSTIFICATION SHEET
 2024 TO 2033 CAPITAL FORECAST

NEW PROJECT

CARRY OVER PROJECT

PROJECT Intermunicipal Development Plan

DEPARTMENT	Planning & Development	PROJECT #	61	CHANGE OF LEVEL OF SERVICE	Increased level of service
LOCATION	Mackenzie County	PRIORITY	Medium	NEW OR REPLACEMENT ASSET	New and replacement
		#		EXPECTED LIFE OF ASSET	

DESCRIPTION	Review and establish operational standards to promote municipal viability by providing support to partnerships of two or more municipalities. Update the existing plan to reflect equal opportunities and municipal collaboration.
NEED FOR PROJECT	Create solutions for service gaps and enhance existing Intermunicipal Development Plan between Mackenzie County and Town of High Level and provide efficient service delivery that will benefit the community including regional emergency preparedness and asset management.
ADDITIONAL INFO	50% Cost Share Town of High Level

ANNUAL IMPACT ON CURRENT OPERATING BUDGET FOR MAINTENANCE AND OPERATIONS			PRIORITY CRITERIA					
	1st Year	2nd Year						
LABOUR			MANDATED BY LAW	<input checked="" type="checkbox"/>	SOCIAL BENEFIT / COMMUNITY NEED	<input checked="" type="checkbox"/>	ASSET MANAGEMENT	<input checked="" type="checkbox"/>
PURCHASED MATERIALS			PREVIOUSLY COMMITTED	<input type="checkbox"/>	HIGH EXTERNAL FUNDING	<input type="checkbox"/>	COORDINATION WITH OTHER AGENCY	<input type="checkbox"/>
PURCHASED SERVICES			HEALTH & SAFETY	<input type="checkbox"/>	GROWTH RELATED	<input checked="" type="checkbox"/>	ENVIRONMENTAL ISSUES	<input type="checkbox"/>
TRSF TO RES / RES FUND			FUTURE STRATEGIC PLANNING	<input checked="" type="checkbox"/>				
OTHER								
TOTAL OPERATING COST	-	-						
FINANCING COST	90,000							
TOTAL COST	90,000	-						
REVENUE								
NET COST	90,000	-						

ESTIMATED CAPITAL COST	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Predevelopment Costs	-	90,000	-	-	-	-	-	-	-	-	-	90,000
Architect/Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Equipment/Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Contingency/Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
	-	90,000	-	-	-	-	-	-	-	-	-	90,000
PROPOSED FINANCING	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Off-Site Levies	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Levy	-	-	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	50% Cost	-	-	-	-	-	-	-	-	-	-
blank	-	-	-	-	-	-	-	-	-	-	-	-



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Organizational Chart Review

BACKGROUND / PROPOSAL:

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

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

Administration is continuing to review required service deliveries which may impact the organizational chart, and will present any recommendations to Council at a future meeting.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget – tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

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

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

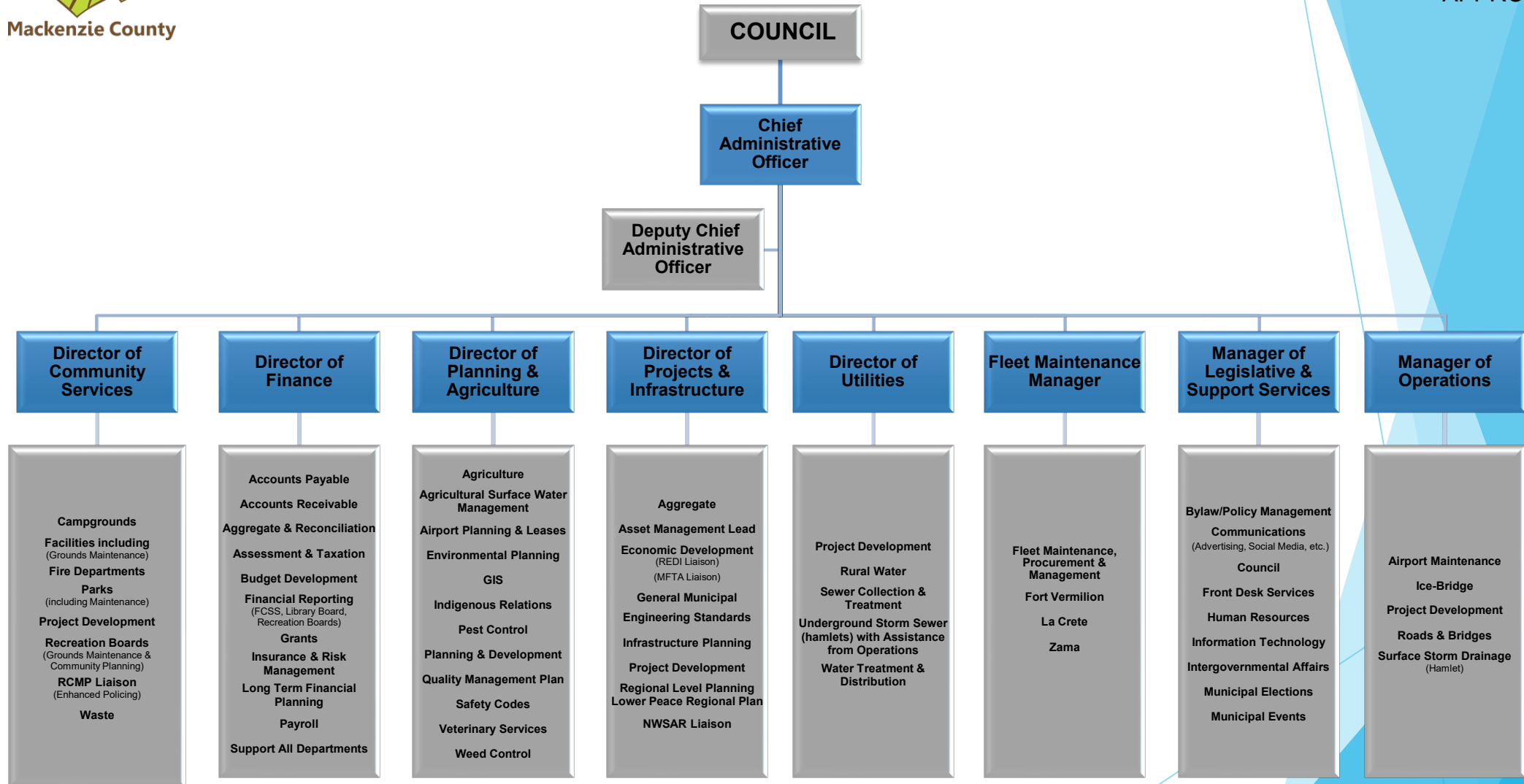
That the October 11, 2023 Organizational Chart be received for information.

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



Organizational Structure

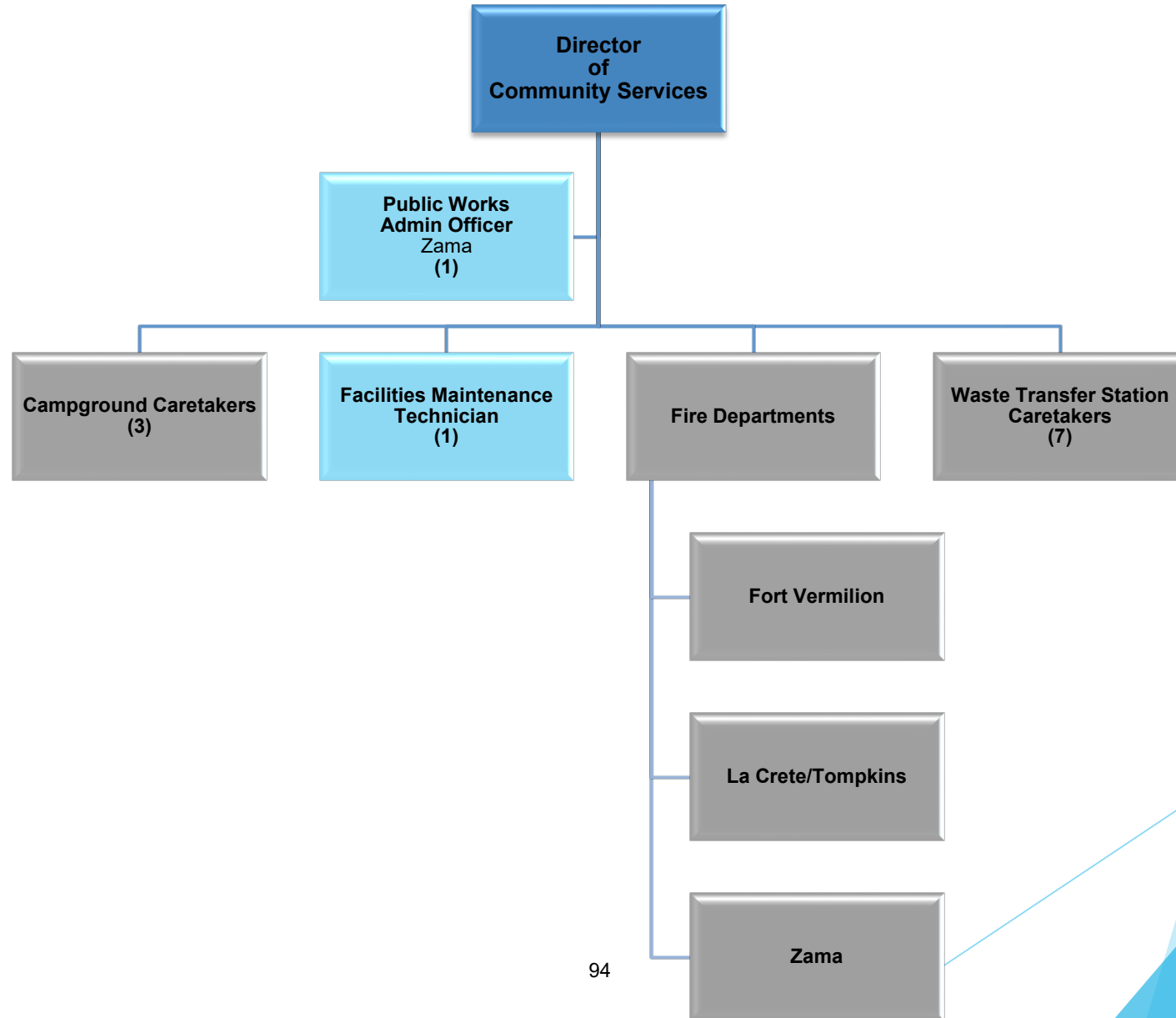
APPROVED 2023-10-11





Mackenzie County

Community Services



Out of Scope/Contract Staff

Union Position

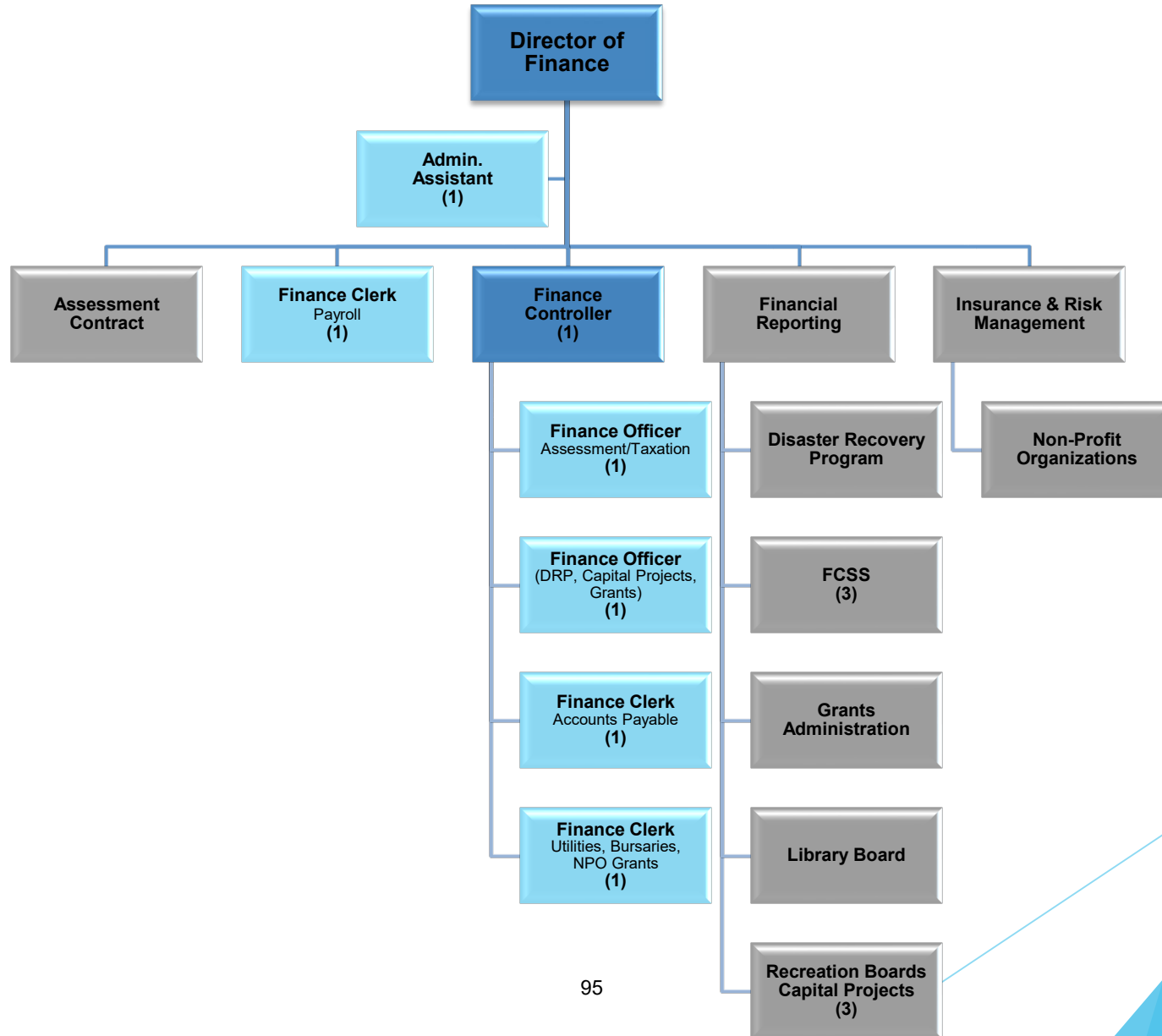
Function

Summer/Seasonal



Mackenzie County

Finance Services



Out of Scope/Contract Staff

Union Position

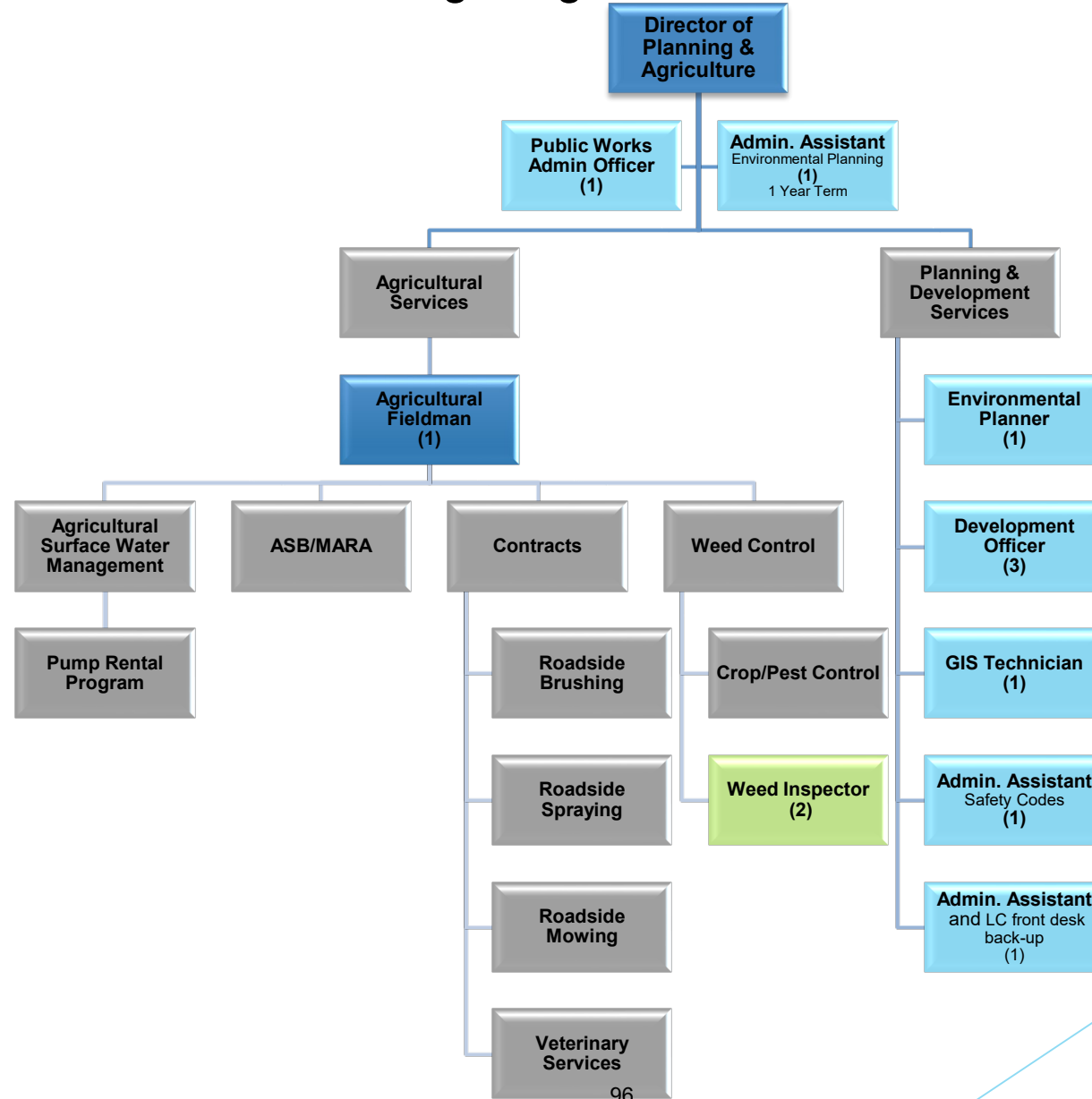
Function

Summer/Seasonal



Mackenzie County

Planning & Agricultural Services



Out of Scope/Contract Staff

Union Position

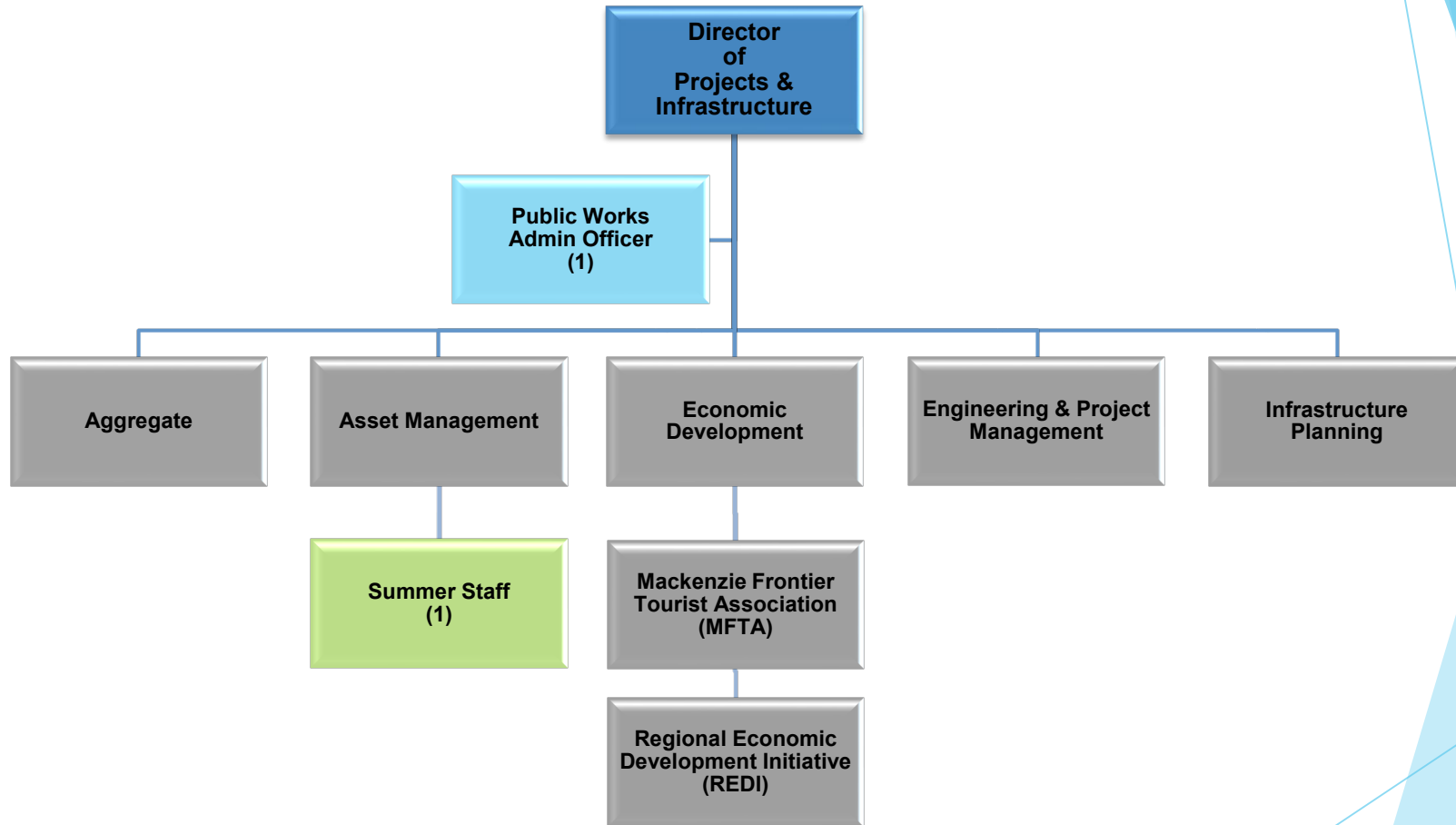
Function

Summer/Seasonal



Mackenzie County

Projects & Infrastructure Services



Out of Scope/Contract Staff

Union Position

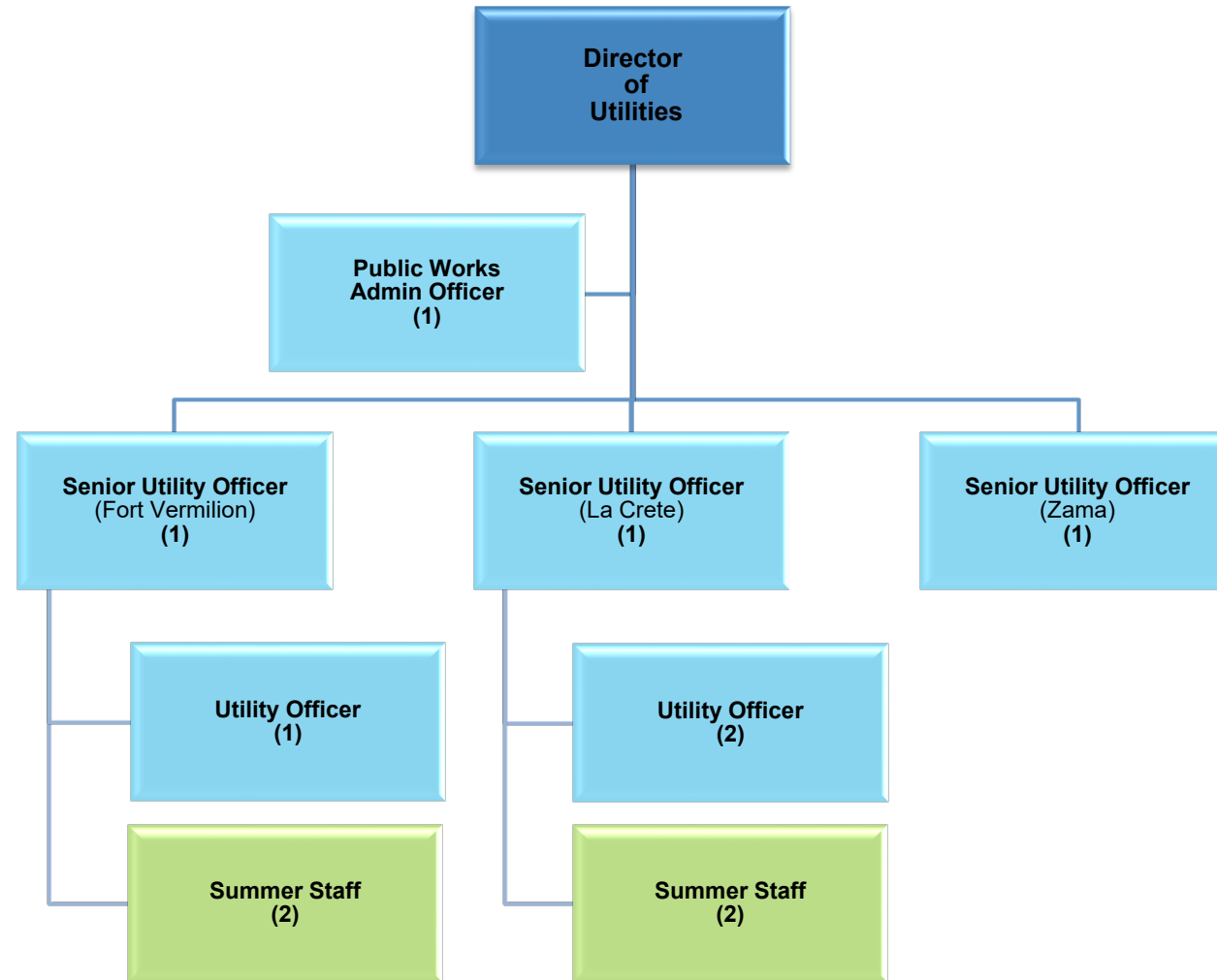
Function

Summer/Seasonal



Mackenzie County

Utilities Services



Out of Scope/Contract Staff

Union Position

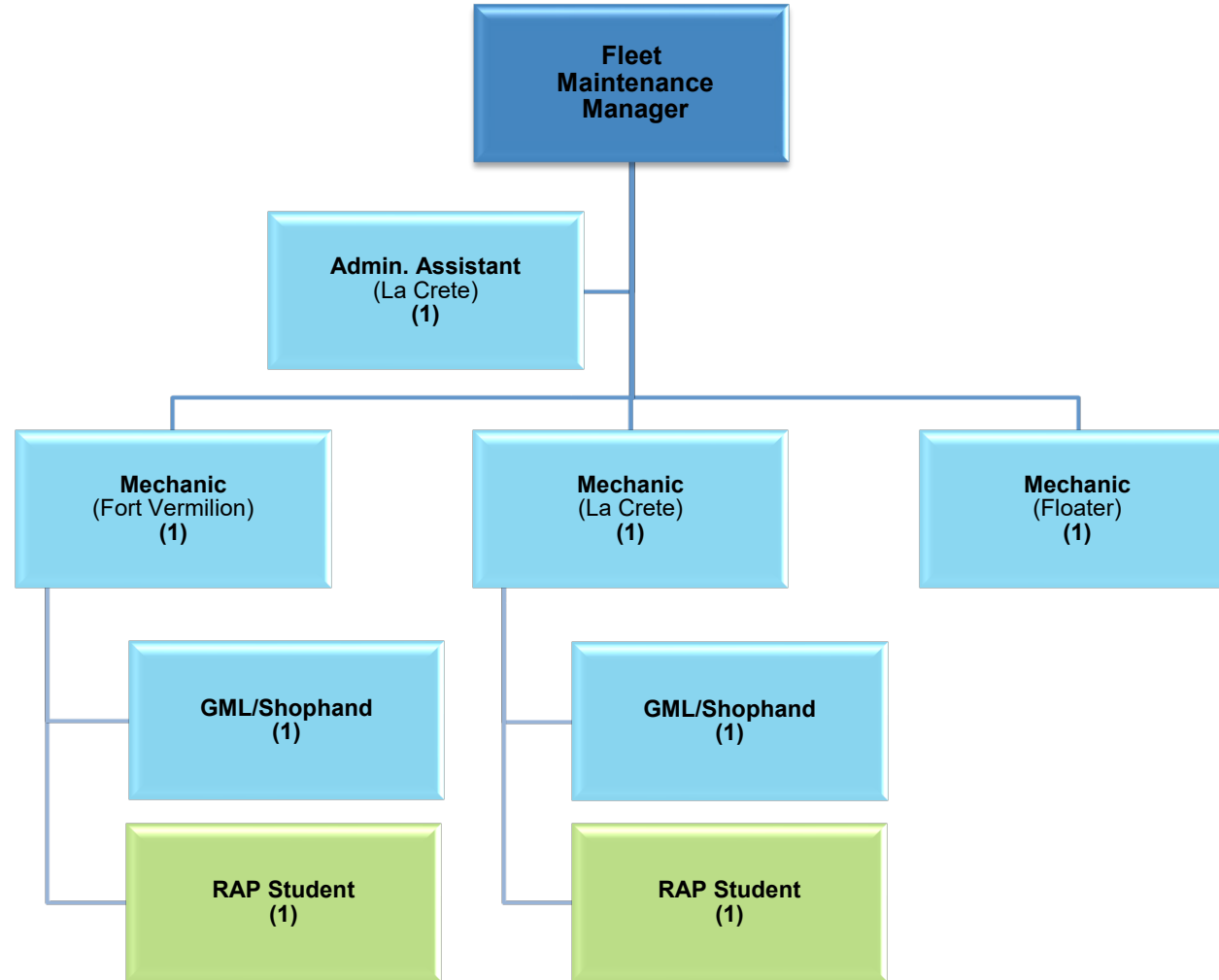
Function

Summer/Seasonal



Mackenzie County

Fleet Services



Out of Scope/Contract Staff

Union Position

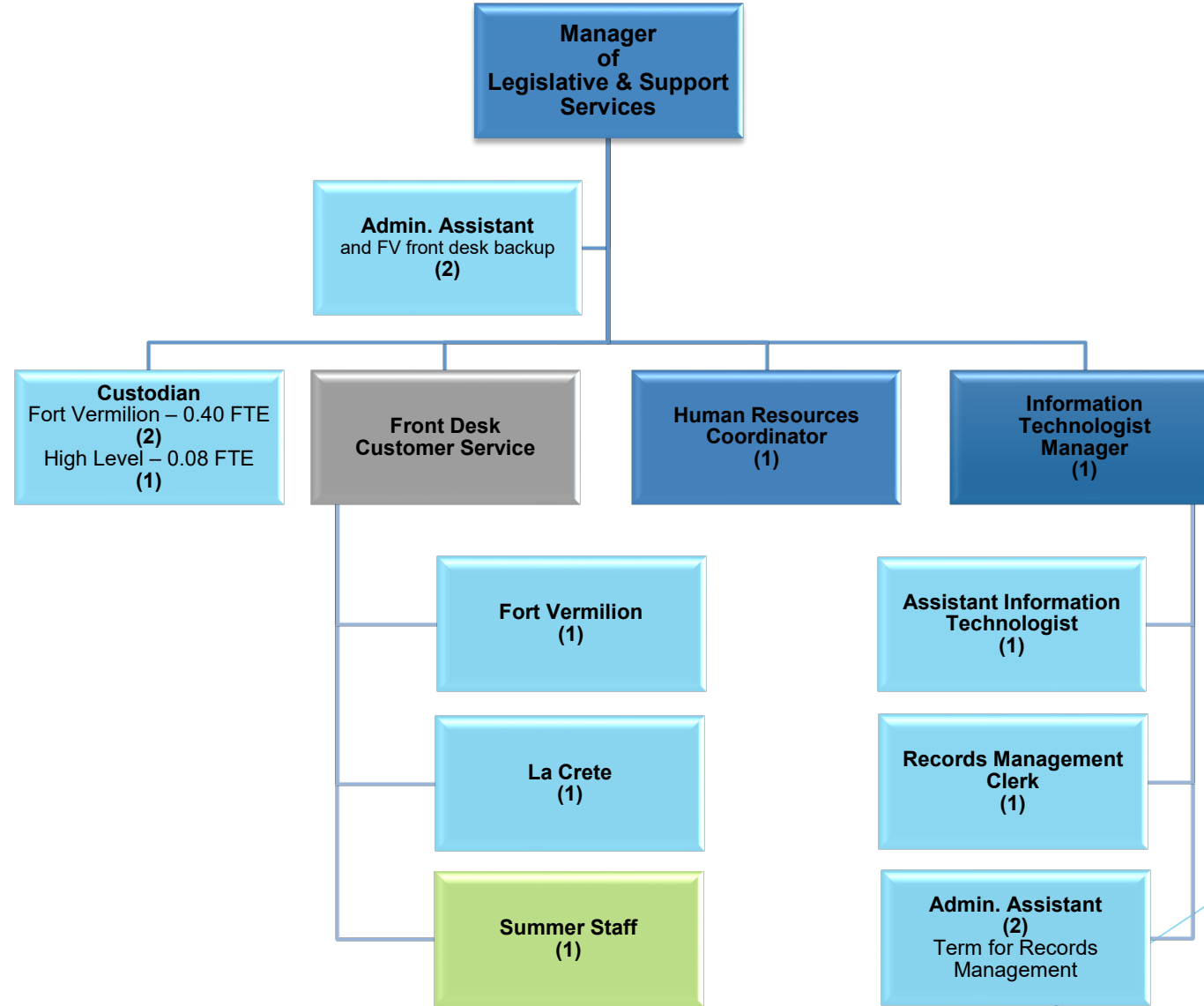
Function

Summer/Seasonal



Mackenzie County

Legislative & Support Services



Out of Scope/Contract Staff

Union Position

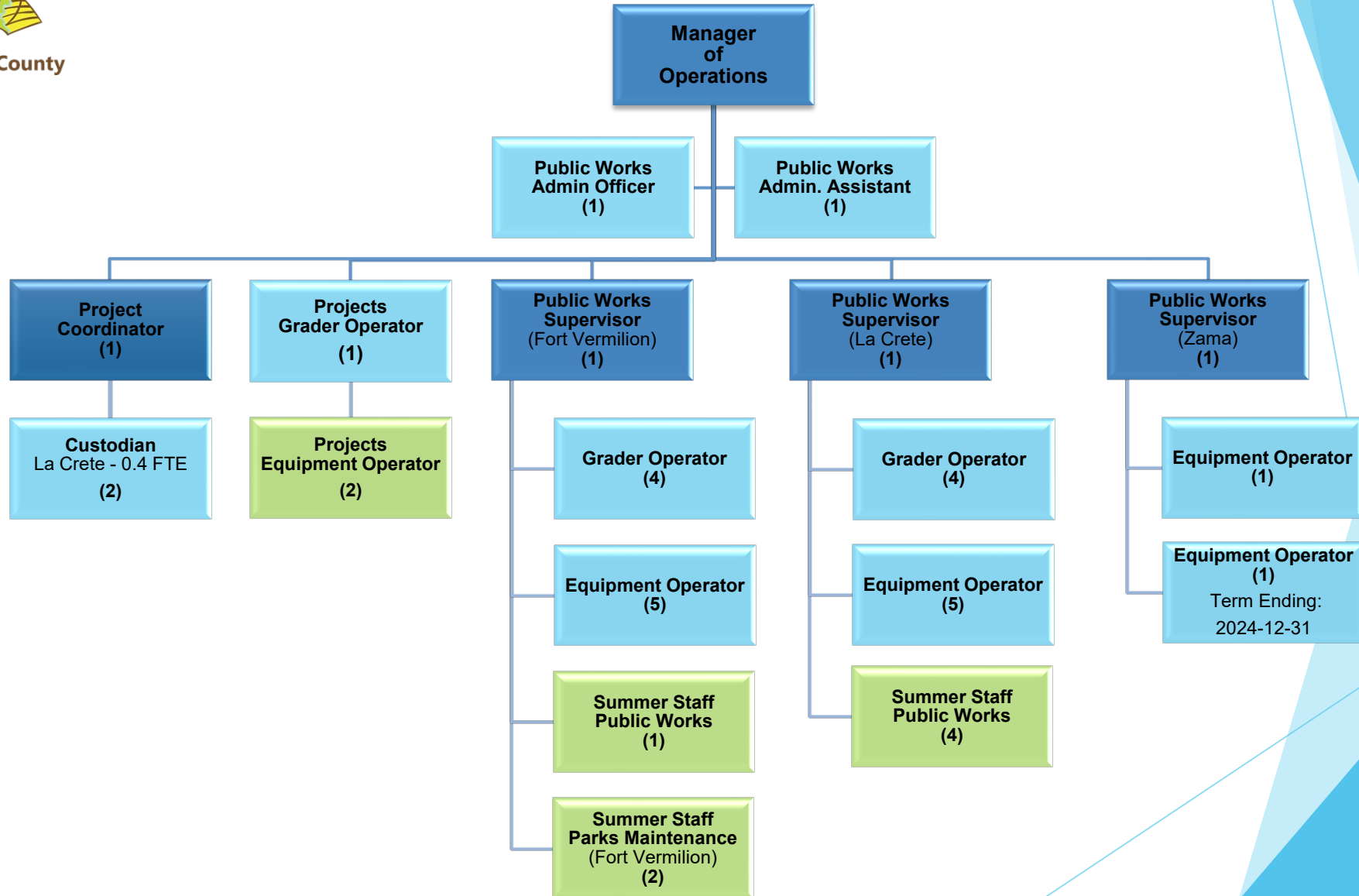
Function

Summer/Seasonal



Mackenzie County

Operations Services



Out of Scope/Contract Staff

Union Position

Function

Summer/Seasonal



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Recreation Reserve Policies RESV022, RESV023, RESV024 Review

BACKGROUND / PROPOSAL:

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

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

and review the creation of a new Policy for the Tompkins area.

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

To be funded by the 2024 tax levy

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

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

POLICY REFERENCES:

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

RECOMMENDED ACTION:

Motion #1

✓ Simple Majority Requires 2/3 Requires Unanimous

That the Recreation Reserve Policy Review be received for information.

OR

✓ Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV_____ be amended as discussed.

Motion #2

✓ Simple Majority Requires 2/3 Requires Unanimous

That Policy RESV027 be approved as presented/amended.

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

Mackenzie County

Title	La Crete Recreation Reserve	Policy No.	RESV022
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Account Code	71-714
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Purpose
<p>To establish a recreation reserve to assist in funding projects supported by the La Crete Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the La Crete recreation facilities.</p>

Targeted Minimum Balance:	\$50,000
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Targeted Maximum Balance:	\$150,000
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Targeted Annual Contribution:	\$20,000
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Policy Statement and Guidelines

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

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

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

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

Mackenzie County

Title	Fort Vermilion Recreation Reserve	Policy No.	RESV023
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Account Code	71-713
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Purpose
To establish a recreation reserve to assist in funding projects supported by the Fort Vermilion Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Fort Vermilion recreation facilities.

Targeted Minimum Balance:	\$50,000
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Targeted Maximum Balance:	\$150,000
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Targeted Annual Contribution:	\$20,000
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Policy Statement and Guidelines

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

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

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

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

Mackenzie County

Title	Zama Recreation Reserve	Policy No.	RESV24
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Account Code	71-712
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Purpose	<p>To establish a recreation reserve to assist in funding projects supported by the Zama Recreation Board. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Zama recreation facilities.</p>
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Targeted Minimum Balance:	\$50,000
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Targeted Maximum Balance:	\$150,000
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Targeted Annual Contribution:	\$20,000
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Policy Statement and Guidelines

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

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

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

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

Mackenzie County

Title	Tompkins Improvement Area	Policy No.	RESV027
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Account Code	71-716
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Purpose
<p>To establish a recreation reserve to assist in funding projects supported by the Tompkins Improvement area. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items that will benefit users of the Tompkins Improvement facilities.</p>

Targeted Minimum Balance:	\$50,000
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Targeted Maximum Balance:	\$150,000
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Targeted Annual Contribution:	\$20,000
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Policy Statement and Guidelines

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

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

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

	Date	Resolution Number
Approved		
Amended		
Amended		



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Andy Banman, Manager of Operations
Title:	Oil Dust Control Maintenance

BACKGROUND / PROPOSAL:

As part of the Operating Budget review, administration reviews current service levels provided by Mackenzie County for information and review by Council.

Administration is presenting an overview of Oil Dust Control Maintenance expenses by category depending on the surfacing and or road base repair required.

Below is a list of all Oil dust control roads in the municipality:

NORTH AREA ROADS	LOCATION	LENGTH
Heliport Road	Township Road 110-4	5 km
Rocky Lane	School Road - RR 15-1 to Highway 58	9.5 km
Blumenort Road. East	TWP RD. 107-4	3.5 km
South of Highway 88, east of Range Road 13-1	Service Rd. - La Prairie Group Turn-off	0.5 km
Blumenort Road. West	TWP 107-4	2.25 km
	Total:	20.75 km
SOUTH AREA ROADS	LOCATION	LENGTH
94 th avenue	La Crete	1.8 km
Goertzen Subdivision	La Crete	2.2 km
West La Crete Rd.	Township Road 105-2A	3.25 km
River Drive Lane	La Crete	2 km
Pinnacle Drive	La Crete	1.8 km
113 th Street	La Crete	5.7 km
109 th Ave	La Crete	1.5 km
Isaac Dyck	La Crete	1.2 km
Blue Hills Road	Range Road 18-0	3.3 km
Airport Road	Township Road 106-0	3.25 km

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

Wilson Prairie Road	Township Road 105-4	2 km
Lakeside Estates	La Crete	1.5 km
	Total:	29.5 km

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

PW005 Road Maintenance

RECOMMENDED ACTION:

- Simple Majority
 Requires 2/3
 Requires Unanimous

That the Oil Dust Control Maintenance report be received for information.

Dust Control Oil Program

Oil Cost Comparison	
Initial Application Cost/KM	
60,000 litre @ \$1.14/litre	\$68,400
1680 tonnes gravel @ \$23.00/tonne	\$38,640
Grader @ 150/hr @ 12hrs/day @ 5 days	\$9,000.00
Compactor @ \$100/hr @ 12 hrs/day @ 5 days	\$6,000
Tractor @ \$212/hr @ 12 hrs/day @ 5 days	\$12,700.00
2 flaggers @ \$57.50/hr @ 12hrs/day @ 5 days	\$6,900
TOTAL	\$141,640

Maintenance Cost/KM/Rejuvenation	
42,000 litre @ \$1.14/litre	\$47,880
840 tonnes gravel @ \$23.00/tonne	\$19,320
Grader @ 150/hr @ 12hrs/day @ 5 days	\$9,000.00
Compactor @ \$100/hr @ 12 hrs/day @ 5 days	\$6,000
Tractor @ \$212/hr @ 12 hrs/day @ 5 days	\$12,700.00
2 flaggers @ \$57.50/hr @ 12hrs/day @ 5 days	\$6,900
TOTAL	\$101,800

Maintenance Cost/KM/Pot Hole Patching	
20,000 litre @ \$1.14/litre	\$22,800
180 tonnes gravel @ \$23.00/tonne	\$4,140
Grader @ 150/hr @ 3 hrs	\$450.00
Man hours @ 12 hrs/day	\$2,070.00
TOTAL	\$29,460

Oiled Roads Requiring Shaping/Rebuilding	
Road rebuild per KM prices	
Road repair cost no material added. Open road, dry material, relay, pack, no gravel	\$75,000
Road repair cost no material added. Open road, dry material, relay, pack, gravel 50m spread (4")	\$93,750
Road repair cost material added. Not full rebuild, filling low spots, no gravel	\$100,000
Road repair cost material added. Not full rebuild, filling low spots, gravel 50m spread (4")	\$118,750

Maintenance Cost/KM/Rejuvenation	
42,000 litre @ \$1.14/litre	\$47,880
840 tonnes gravel @ \$23.00/tonne	\$19,320
Grader @ 150/hr @ 12hrs/day @ 5 days	\$9,000.00
Compactor @ \$100/hr @ 12 hrs/day @ 5 days	\$6,000
Tractor @ \$212/hr @ 12 hrs/day @ 5 days	\$12,700.00
2 flaggers @ \$57.50/hr @ 12hrs/day @ 5 days	\$6,900
OIL PLACEMENT TOTAL	\$101,800

Mackenzie County

Title	ROAD MAINTENANCE	Policy No:	PW005
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Legislation Reference	Municipal Government Act, Section 18 and 532 (1)
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Purpose

To establish maintenance standards for municipal roads.

Policy Statement and Guidelines

As determined by the Director of Operations or Designate:

Hard surfaced roads shall be patched, crack-sealed and line painted. Roads shall be resurfaced in accordance with the municipality's long range and annual road programs.

Oiled and calcium surfaced roads will be maintained if/when deemed necessary, at no additional operating cost to the County.

Gravel surfaces shall be graded and repaired and an annual gravelling program will be carried out in accordance with Policy PW012 Gravel Supply.

Winter grading operations shall be in accordance with Policy PW004 Winter Road Maintenance.

Signage shall be installed in accordance with generally accepted engineering standards. The "Uniform Traffic Control Devices for Canada" shall be used as a guide.

Inspections shall be carried out as follows:

- bridges and major culverts (4 foot diameter or greater): at least once annually, in accordance with bridge inspections/reports and if an incident occurs
- municipal paved roads: staff shall watch for and report any instances of deteriorated road conditions to ensure freedom from hazardous situations.
- local roads: during routine grader blading operations
- signage: staff shall watch for and report any instances where signage has been damaged or removed.

The Chief Administrative Officer is authorized to approve all routine maintenance operations within the approved budget.

Policy PW005
Road Maintenance

	Date	Resolution Number
Approved	Dec 18/98	98-390
Amended	2021-04-13	21-04-304
Amended		

Mackenzie County

Title	Dust Control	Policy No:	PW009
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Legislation Reference	Municipal Government Act, Section 18
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Purpose To establish the procedures and standards for dust control on municipal roads.
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POLICY STATEMENT AND GUIDELINES

1. Definitions:

For the purpose of this Policy terms shall be defined as follows:

“Senior Citizen Residence” – is a residence where one primary resident is over the age of 65 and is currently residing.

“Applicant” – is the person applying for the Dust Control service, whether the service is for a regular or senior application.

“Dust Control Agents” – are either oil and/or calcium.

“High Traffic Roads” – are those gravel surfaced roads which are through roads or have a minimum of 4 residences that travel past the Applicant’s property, who live within 100 meters from the roadway.

“Proof of Senior Citizen Status” – means providing two pieces of current identification (ID) establishing the age of the applicant or resident receiving the service, as age 65 or older; with one piece of ID being picture identification.

“Property Owners” – are those private residents that own property in the County that is fronted by a municipal road and currently reside when the service is being provided.

“Provincial Highway Standards” – means any public road owned by the Province of Alberta and built to their provincial standards.

“Rural Cemeteries” – are cemeteries that are located outside of the hamlet’s boundaries.

“Secondary Location of Service” – means a second application of Dust

Control completed by the same Applicant and /or Property Owner, for the same land location, at full recovery cost as dictated by the Fee Schedule Bylaw.

“Self-Application” – is when an Applicant or Property Owner applies Dust Control products themselves with no assistance from the County.

2. Dust Control:

- a) The municipality may apply Dust Control at their own cost on an annual basis, provided there is funding in the budget, in the following areas:
 - i) 1 passing zone every 30 km and at major intersections along County roads built to provincial highway standards.
 - ii) Areas where the County identifies a safety concern. i.e. County haul roads, rural intersections.
 - iii) Rural Cemeteries.
- b) The municipality shall consider extending their Dust Control service on municipal roads to Property Owners at a fee established by the Fee Schedule Bylaw on a first come, first serve basis. The length of the Dust Control application shall be a maximum of 200 linear meters for any applicant and/or Property Owner.
- c) If a Secondary Location of Service is requested, a second application will need to be completed and the full cost recovery fee as dictated in the Fee Schedule Bylaw must be paid, regardless if first application was completed under Senior Citizen Status.
- d) Proof of Senior Citizen Status is required by the County. Two pieces of identification documents are required and must be current and have an expiry date. At least one piece of identification is required to be picture ID. If proof of Senior Citizen Status cannot be provided at the time of the application, the Applicant or Property Owner will be required to pay the regular rate with no exception.
- e) Rural commercial/industrial ventures must apply Dust Control, at their own cost, to problem areas as determined by the municipality. Non-compliance of this policy shall result in the area being serviced by the municipality on a full cost recovery basis.

3. Type of Dust Control Application

- a) Unless approved otherwise, the municipality's Dust Control Agents shall be applied once in late spring. The application rate shall be as determined by the municipality.
- b) The municipality shall consider the impact on the environment and the financial resources available when it chooses Dust Control Agents. Dust Control Agents must be approved by the appropriate government agency and be used in accordance with any relevant regulations and specifications.
- c) The municipality may authorize petroleum companies to spread oily by-products on municipal roads provided that;
 - (i) the petroleum company has authorization from Alberta Environmental Protection, and other appropriate government agencies,
 - (ii) the application can be coordinated with municipal road maintenance programs, and
 - (iii) the application will not negatively impact the road.
- d) The municipality may authorize private residents to apply Dust Control on municipal roads adjacent to their property, as outlined in the application forms.
- e) Property Owners who wish to apply their own oil Dust Control are required to apply each year.

4. Advertising and Application Process

- a) Advertising shall occur annually in December and shall advise the ratepayers of this policy, its costs, and the procedure to have a dust control product applied on a road.
- b) Application forms will be accepted from January 1 to April 1 annually. Late applications may be accepted depending on inventory and budget limitations.
- c) After April 1 annually, ratepayers may purchase Calcium from the municipality, subject to availability, at full cost recovery for Self-Application. Dust Control product fees are based on the fee established by the Fee Schedule Bylaw.

	Date	Resolution Number
Approved	2000-09-05	00-489
Amended	2002-05-07	02-314
Amended	2003-06-12	03-387
Amended	2003-12-02	03-588
Amended	2005-05-25	05-285
Amended	2007-05-08	07-426
Amended	2012-02-13	12-02-093
Amended	2012-06-12	12-06-397
Amended	2015-07-29	15-07-507
Amended	2017-05-09	17-05-342
Amended	2021-02-09	21-02-113
Amended	2023-03-29	23-03-302



Mackenzie County

REQUEST FOR DECISION

Meeting:	Budget Council Meeting
Meeting Date:	October 31, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Bylaw 1272-22 Honorariums and Related Expense Reimbursement for Councillors and Approved Committee Members

BACKGROUND / PROPOSAL:

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

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

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

2024 Operating Budget

SUSTAINABILITY PLAN:

N/A

COMMUNICATION/PUBLIC PARTICIPATION:

N/A

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

POLICY REFERENCES:

Bylaw 1272-22 Honorariums & Expense Reimbursement

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That Councils 2024 operating budget be received for information.

OR

Simple Majority Requires 2/3 Requires Unanimous

That Councils 2024 operating budget be amended as per Tracking Sheet of Changes item # ____.

Author: J Batt Reviewed by: _____ CAO: _____

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

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

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

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

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

DEFINITIONS:

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

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

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

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

HONORARIUMS

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

(a) Reeve \$1,500.00 per month

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

(c) Councillor \$1,200.00 per month

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

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

(b) Committee of Whole Meetings \$340.00

(c) Committee Meetings \$240.00

(d) Seminars/Conventions/Workshops \$340.00

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

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

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

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

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

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

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

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

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

COMMUNICATION ALLOWANCES

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

TRANSPORTATION EXPENSES

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

REIMBURSEMENT FOR ACCOMMODATIONS AND MEALS

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

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

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

ATTENDANCE AT COMMUNITY EVENTS

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

ATTENDANCE AT POLITICAL EVENTS

In accordance with the Election Finances and Contributions Disclosure Act:

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

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

BENEFITS

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

SIGNING AUTHORITY

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

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

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

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

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

(original signed)

Joshua Knelsen
Reeve

(original signed)

James Thackray
Chief Administrative Officer