



2024
Provisional Budget
February



Table of Contents

Account Definitions

Revenue	3
Expenses	3

Revenue & Expenses by Departments

General Revenue	4
General Government	5
Protective Services	7
Transportation Services	10
Solid Waste	13
Health, Social Services & Housing	14
Development Services	15
Parks, Recreation & Culture	16
Fiscal Services	19
Water Services	20
Sewer Services	22

Capital

Project List & Funding Source	24
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APPENDIX A

2024 Proposed Revenue & Expenses	26
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ACCOUNT DEFINITIONS

Revenue

"Conditional Transfers" means revenue received for a specific purpose and can only be used for that purpose

"Grants in Lieu" means payments in place of taxes levied against other governments and government agencies

"MLMCF Equity Profit/Loss" means McLeod Lake Mackenzie Community Forest investment equity profit and loss

"Other Revenue" means revenue that is not listed in any other category

"Sales of Service/User Fees" means revenue collected from the sales of goods and/or services to individuals, organizations, or governments

"Transfer from NFA Surplus" means the depreciation value for the District of Mackenzie assets that is transferred from Non Fixed Asset Surplus

"Transfers from Other Governments" means funds received from another public authority usually in the form of grants

"Unconditional Transfers" means revenue received that is not earmarked for a specific purpose, so the District has full discretion on the use of funds

Expenses

"Contracted Services" means the expenses related to professional development, communications, consulting, service and equipment contractors, projects and programs as well as other services

"Materials & Supplies" means the expenses related to supplies, fuel, oil, and utilities

"Other Expenditures" means the expenses related to community grants and fees for service, flow through expenditures and any other expenses that are not listed in any other category

"Personnel" means the expenses related to wages, benefits, uniforms and any other costs associated with employees

"Transfers" means the transfer of funds to surplus, reserves and other governments

Proposed Budget

GENERAL REVENUE

General Revenue is revenue received that subsidizes the overall general operating budget

Account Description	2022 ACTUAL YTD	2023 APPROVED BUDGET	2023 PROJECTED	2024 PROVISIONAL BUDGET	BUDGET CHANGE 2024 vs 2023
REVENUE					
Property Taxes					
Residential	1,703,602	1,839,890	1,837,835	2,008,329	168,439
Utilities	856,347	873,474	873,474	908,833	35,359
Major Industry	1,808,097	1,889,461	1,889,460	2,059,512	170,051
Light Industry	258,030	272,222	272,222	296,831	24,609
Business and Other	444,235	556,716	554,332	604,221	47,505
Other	185	196	196	214	18
Total Property Taxes	5,070,497	5,431,959	5,427,520	5,877,940	445,981
1% Utilities Tax, Grants in Lieu and Other Assessments					
Fortis BC	47,707	27,062	27,062	34,342	7,280
BC Hydro	403,825	439,372	439,372	197,521	(241,851)
Telus	8,112	8,000	8,273	7,455	(545)
Grants in Lieu-Federal	8,513	8,470	9,072	8,470	-
Grants in Lieu-Provincial	11,767	10,515	11,523	10,515	-
Grants in Lieu-Other	2,144,330	2,255,276	2,254,138	2,328,518	73,242
Other Assessments	10,517	14,000	-	14,000	-
Total 1% Utilities Tax, Grants in Lieu and Other Assessments	2,634,771	2,762,695	2,749,440	2,600,822	(161,873)
Penalties and Interest on Taxes					
Penalties on Taxes	39,510	30,000	43,591	30,000	-
Interest on Arrears/Delinquent	13,090	12,000	21,724	12,000	-
Total Penalties and Interest on Taxes	52,600	42,000	65,315	42,000	-
Sales of Service/User Fees					
Lease Income	11,964	11,327	12,429	11,327	-
Other Sales of Service	95,009	108,657	113,351	96,485	(12,172)
Total Sales of Service/User Fees	106,973	119,984	125,780	107,812	(12,172)
Transfers from Other Governments					
Unconditional Transfers-Provincial	688,757	516,000	515,000	515,000	(1,000)
Unconditional Transfers - Regional & Other	-	-	-	241,851	241,851
Conditional Transfers-Federal	25,000	-	(11,765)	-	-
Conditional Transfers-Provincial	70,521	1,814,377	1,793,508	70,682	(1,743,695)
Conditional Transfers-Regional & Other	507,120	619,899	241,737	517,665	(102,234)
Total Transfers from Other Governments	1,291,397	2,950,276	2,538,480	1,345,198	(1,605,078)
Investment/Government Business Income					
Interest on Bank Accounts	35,810	20,424	86,736	20,424	-
Interest on Investments	558,104	300,000	1,027,941	300,000	-
Gravel Royalties	1,734	2,500	3,638	2,500	-
MLMCF Equity Profit/Loss	9,974	-	250,000	-	-
Total Investment/Government Business Income	605,621	322,924	1,368,315	322,924	-
Other Revenue					
Tax Commission	55	100	198	100	-
Cash Over/Short	118	-	102	-	-
NSF Charges	10	-	10	-	-
Other Revenue	-	2,600	99,981	2,600	-
Total Other Revenue	183	2,700	100,291	2,700	-
TOTAL REVENUE	9,762,042	11,632,539	12,375,140	10,299,396	(1,333,142)

Proposed Budget

GENERAL GOVERNMENT

General Government includes the activities related to the overall administrative and strategic support of the District of Mackenzie, including council and legislative services

Account Description	2022 ACTUAL YTD	2023 APPROVED BUDGET	2023 PROJECTED	2024 PROVISIONAL BUDGET	BUDGET CHANGE 2024 vs 2023
EXPENSES					
LEGISLATIVE					
Council					
Personnel	124,559	129,601	128,012	133,489	3,888
Contracted Services	51,352	86,221	57,985	92,211	5,990
Materials & Supplies	1,375	4,000	965	3,500	(500)
TOTAL LEGISLATIVE	177,287	219,822	186,963	229,200	9,378
GENERAL ADMINISTRATION AND FINANCE					
Administration					
Personnel	610,389	691,408	645,349	719,064	27,656
Contracted Services	139,126	205,498	156,081	150,991	(54,507)
Materials & Supplies	129	700	343	500	(200)
Transfers	(84,000)	(84,000)	(84,000)	(84,000)	-
Other Expenditures	2,073	2,231	1,997	2,554	323
Total Administration	667,717	815,837	719,770	789,109	(26,728)
Economic Development					
Contracted Services	72,193	67,100	52,657	85,656	18,556
Materials & Supplies	-	-	1,650	-	-
Other Expenditures	3,797	21,200	20,000	40,000	18,800
Total Economic Development	75,990	88,300	74,307	125,656	37,356
Grants in Aid & Fees For Service					
Other Expenditures	145,638	205,600	150,350	202,000	(3,600)
Total Grants in Aid & Fees for Service	145,638	205,600	150,350	202,000	(3,600)
Finance					
Personnel	549,771	590,679	561,636	614,306	23,627
Contracted Services	55,341	69,210	86,936	69,210	-
Materials & Supplies	17	500	644	500	-
Total Finance	605,129	660,389	649,216	684,016	23,627
Common Services					
Personnel	23,865	68,184	63,267	18,225	(49,959)
Contracted Services	104,663	126,956	116,376	123,930	(3,026)
Materials & Supplies	21,629	19,700	21,883	17,705	(1,995)
Other Expenditures	23,400	22,000	27,146	27,000	5,000
Total Common Services	173,557	236,840	228,673	186,860	(49,980)
Computer Services					
Contracted Services	146,852	153,500	161,585	170,750	17,250
Materials & Supplies	(358)	-	449	-	-
Total Computer Services	146,494	153,500	162,034	170,750	17,250
Building					
Personnel	5,253	3,110	3,879	3,234	124
Contracted Services	29,093	36,000	37,343	31,175	(4,825)
Materials & Supplies	11,052	13,550	13,342	11,550	(2,000)
Total Building	45,399	52,660	54,564	45,959	(6,701)

Caboose

Personnel	11,719	12,440	11,986	12,938	498
Contracted Services	432	20,730	18,627	28,860	8,130
Materials & Supplies	664	10,500	3,803	3,300	(7,200)
Total Caboose	12,815	43,670	34,416	45,098	1,428
TOTAL GENERAL ADMINISTRATION AND FINANCE	1,872,740	2,256,796	2,073,328	2,249,448	(7,347)
DEPRECIATION - General Government	56,198	56,199	55,849	56,199	-
TOTAL EXPENSES	2,106,224	2,532,816	2,316,140	2,534,847	2,031

Proposed Budget

PROTECTIVE SERVICES

Protective Services includes the departments of the District of Mackenzie that provide services to ensure the safety and security of persons and property

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Justice Centre Sales of Service/User Fees					
Court - Lease Income	24,326	32,312	27,060	33,281	969
RCMP - Lease Income	58,332	70,075	32,908	72,177	2,102
Total Justice Centre Sales of Service/User Fees	82,658	102,387	59,969	105,458	3,071
Fire Department Sales of Service/User Fees					
Fire - Other Sales of Service	1,476	1,500	-	1,000	(500)
Total Fire Department Sales of Service/User Fees	1,476	1,500	-	1,000	(500)
Fire Department Transfers from Other Governments					
Fire - Conditional Transfers-Provincial	16,786	10,500	15,597	15,000	4,500
Total Fire Department Transfers from Other Governments	16,786	10,500	15,597	15,000	4,500
Building Inspection Sales of Service/User Fees					
Building Inspection - Business Licenses	45,168	42,500	44,314	44,000	1,500
Building Inspection - Building & Plumbing Permits	17,778	17,000	12,901	17,000	-
Total Building Inspection Sales of Service/User Fees	62,947	59,500	57,215	61,000	1,500
Bylaw Enforcement Sales of Service/User Fees					
Bylaw Enforcement - Animal Licenses	13,960	17,000	11,584	14,000	(3,000)
Bylaw Enforcement - Other Licenses and Permits	50	25	25	25	-
Bylaw Enforcement - Court Fines	5,562	1,500	-	1,500	-
Bylaw Enforcement - Tickets	-	2,000	-	2,000	-
Bylaw Enforcement - Animal Control Fees	8,139	7,600	1,161	7,600	-
Total Bylaw Enforcement Sales of Service/User Fees	27,711	28,125	12,770	25,125	(3,000)
TOTAL REVENUE	191,577	202,012	145,551	207,583	5,571
EXPENSES					
JUSTICE CENTRE					
Court Facility					
Personnel	436	1,627	2,303	1,692	65
Contracted Services	10,839	15,446	11,125	16,132	686
Materials & Supplies	5,328	7,890	5,891	7,888	(2)
Total Court Facility	16,602	24,963	19,319	25,712	749
RCMP Facility					
Personnel	1,830	3,110	617	3,203	93
Contracted Services	30,577	34,070	37,003	35,576	1,506
Materials & Supplies	11,109	13,025	12,048	12,932	(93)
Total RCMP Facility	43,516	50,205	49,668	51,711	1,506
Justice Centre Common					
Personnel	4,680	9,330	7,782	9,703	373
Contracted Services	3,211	4,319	7,800	5,135	816
Materials & Supplies	12,404	13,570	10,969	13,197	(373)
Total Justice Centre Common	20,296	27,219	26,551	28,035	816
TOTAL JUSTICE CENTRE	80,414	102,387	95,538	105,458	3,071

FIRE DEPARTMENT

Administration

Personnel	272,030	279,643	253,559	290,769	11,126
Contracted Services	35,843	41,517	50,429	45,816	4,299
Materials & Supplies	11,639	17,650	17,838	18,650	1,000
Total Administration	319,512	338,810	321,827	355,235	16,424

Volunteer Force

Personnel	4,970	6,750	9,767	6,450	(300)
Contracted Services	85,001	103,950	94,515	104,082	132
Materials & Supplies	15,891	12,500	13,111	12,500	-
Total Volunteer Force	105,862	123,200	117,394	123,032	(168)

Fire Hall #1

Personnel	1,739	5,228	3,475	5,437	209
Contracted Services	12,078	18,000	15,590	18,000	-
Materials & Supplies	50,820	34,100	36,917	34,100	-
Total Fire Hall #1	64,637	57,328	55,983	57,537	209

Fire Hall #2

Personnel	382	1,555	56	1,617	62
Contracted Services	2,309	2,425	4,903	2,783	358
Materials & Supplies	5,978	6,480	6,373	5,950	(530)
Total Fire Hall #2	8,668	10,460	11,332	10,350	(110)

Vehicles

Personnel	2,752	-	1,294	1,617	1,617
Contracted Services	3,447	40,000	19,844	22,600	(17,400)
Materials & Supplies	27,021	-	12,889	13,300	13,300
Total Vehicles	33,220	40,000	34,028	37,517	(2,483)
TOTAL FIRE DEPARTMENT	531,899	569,798	540,564	583,671	13,873

EMERGENCY MANAGEMENT

Administration

Contracted Services	-	4,500	1,035	4,500	-
Materials & Supplies	4,800	3,200	8,768	3,200	-
Total Administration	4,800	7,700	9,803	7,700	-

Wildfire Deployment

Personnel	-	-	68,775	-	-
Contracted Services	1,105	-	182,165	-	-
Materials & Supplies	-	-	43,165	-	-
Total Wildfire Deployment	1,105	-	294,105	-	-
TOTAL EMERGENCY MANAGEMENT	5,905	7,700	303,908	7,700	-

BUILDING INSPECTION

Administration

Personnel	119,905	148,430	39,344	154,367	5,937
Contracted Services	10,305	10,350	32,947	10,350	-
Materials & Supplies	65	700	563	700	-
TOTAL BUILDING INSPECTION	130,276	159,480	72,854	165,417	5,937

BYLAW ENFORCEMENT

Administration

Personnel	146,327	186,258	43,014	194,208	7,950
Contracted Services	31,152	25,300	12,046	25,375	75
Materials & Supplies	3,544	2,100	2,154	2,100	-
Total Administration	181,022	213,658	57,213	221,683	8,025

Building

Personnel	2,400	3,110	784	3,234	124
Contracted Services	1,173	1,635	1,134	2,335	700
Materials & Supplies	76	1,000	195	500	(500)
Total Building	3,649	5,745	2,114	6,069	324

TOTAL BYLAW ENFORCEMENT	184,672	219,403	59,326	227,753	8,350
FUEL MITIGATION					
CRI Fuel Mitigation					
Personnel	17,695	-	26,105	64,385	64,385
Contracted Services	46,612	171,858	2,380	88,940	(82,919)
Materials & Supplies	-	-	20,708	-	-
TOTAL FUEL MITIGATION	64,307	171,858	49,193	153,324	(18,534)
DEPRECIATION - Protective Services	140,691	140,691	141,467	140,691	-
TOTAL EXPENSES	1,138,164	1,371,317	1,262,850	1,384,014	12,697

Proposed Budget

TRANSPORTATION SERVICES

Transportation Services include the operation and maintenance costs related to transportation and transit services

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Public Works Sales of Service/User Fees					
Public Works - Custom Works	25,083	6,000	10,808	6,000	-
Total Public Works Sales of Service/User Fees	25,083	6,000	10,808	6,000	-
Roads Sales of Service/User Fees					
Roads - Custom Works	42,033	40,000	55,625	48,000	8,000
Total Roads Sales of Service/User Fees	42,033	40,000	55,625	48,000	8,000
Airport Sales of Service/User Fees					
Airport - Lease Income	27,210	28,000	29,249	28,000	-
Airport - Other Sales of Service	77,488	60,000	93,559	75,000	15,000
Total Airport Sales of Service/User Fees	104,698	88,000	122,808	103,000	15,000
TOTAL REVENUE	171,814	134,000	189,240	157,000	23,000
EXPENSES					
PUBLIC WORKS					
Administration					
Personnel	259,999	422,981	287,929	439,900	16,919
Contracted Services	643	4,600	2,390	4,450	(150)
Materials & Supplies	7,250	3,200	4,742	3,700	500
Transfers	(98,700)	(98,700)	(98,700)	(98,700)	-
Total Administration	169,191	332,081	196,361	349,350	17,269
Grants in Aid & Fees for Service					
Personnel	1,128	-	897	-	-
Other Expenditures	2,248	-	2,447	-	-
Total Grants in Aid & Fees for Service	3,376	-	3,344	-	-
Engineering Services					
Contracted Services	23,588	45,000	12,477	125,000	80,000
Total Engineering Services	23,588	45,000	12,477	125,000	80,000
Safety					
Personnel	51,312	51,830	47,654	52,503	673
Contracted Services	14,796	9,300	6,156	9,000	(300)
Materials & Supplies	4,026	4,000	2,599	3,500	(500)
Total Safety	70,134	65,130	56,408	65,003	(127)
Common Services					
Personnel	142,564	89,518	174,153	93,099	3,581
Contracted Services	8,398	9,400	22,423	12,995	3,595
Materials & Supplies	38,803	34,000	38,774	34,000	-
Total Common Services	189,765	132,918	235,349	140,094	7,176
Custom Work					
Personnel	4,742	2,333	-	2,426	93
Contracted Services	5,085	2,000	1,950	2,000	-
Materials & Supplies	504	-	-	-	-
Total Custom Work	10,332	4,333	1,950	4,426	93

Building

Contracted Services	42,741	33,540	22,557	33,540	-
Materials & Supplies	36,846	37,700	33,231	32,900	(4,800)
Total Building	79,587	71,240	55,788	66,440	(4,800)

General Equipment

Personnel	813	4,665	-	4,852	187
Contracted Services	3,032	3,830	6,648	5,720	1,890
Materials & Supplies	2,357	4,590	18,227	4,590	-
Total General Equipment	6,202	13,085	24,875	15,162	2,077

Vehicles

Personnel	160,958	-	142,468	145,548	145,548
Contracted Services	35,675	381,243	14,289	12,150	(369,093)
Materials & Supplies	328,981	-	307,675	230,028	230,028
Total Vehicles	525,614	381,243	464,432	387,726	6,483
TOTAL PUBLIC WORKS	1,077,788	1,045,029	1,050,984	1,153,200	108,171

ROADS

Streets

Personnel	98,759	120,716	136,549	125,545	4,829
Contracted Services	2,984	10,000	41,386	35,000	25,000
Materials & Supplies	39,570	35,000	6,506	24,176	(10,824)
Total Streets	141,312	165,716	184,441	184,721	19,005

Winter Streets

Personnel	302,685	300,434	278,295	312,451	12,017
Contracted Services	28,055	31,657	33,916	31,657	-
Materials & Supplies	92,821	84,000	126,793	95,000	11,000
Total Winter Streets	423,561	416,091	439,004	439,108	23,017

Highway 39

Personnel	9,885	13,611	14,051	14,155	544
Contracted Services	25,674	25,000	30,796	30,000	5,000
Materials & Supplies	10,876	10,000	17,574	11,000	1,000
Total Highway 39	46,435	48,611	62,421	55,155	6,544

Traffic Control

Personnel	1,417	10,590	15,934	11,014	424
Contracted Services	-	1,000	-	1,000	-
Materials & Supplies	2,642	3,500	2,823	3,500	-
Total Traffic Control	4,059	15,090	18,757	15,514	424

Street Lighting

Personnel	5,094	3,888	805	4,043	156
Contracted Services	24,744	15,000	17,513	15,000	-
Materials & Supplies	118,435	113,000	109,193	113,000	-
Total Street Lighting	148,273	131,888	127,511	132,043	156

Ditch & Storm Drain

Personnel	1,921	6,220	6,236	6,469	249
Contracted Services	-	-	3,840	-	-
Materials & Supplies	539	1,000	3,698	4,000	3,000
Total Ditch & Storm Drain	2,461	7,220	13,774	10,469	3,249

616 Area Mtce

Personnel	8,402	13,395	9,794	13,931	536
Contracted Services	9,443	10,000	13,005	10,000	-
Materials & Supplies	8,448	7,500	7,160	7,500	-
Total 616 Area Mtce	26,292	30,895	29,959	31,431	536
TOTAL ROADS	792,393	815,510	875,866	868,441	52,931

AIRPORT

Grounds

Personnel	36,702	60,295	49,806	62,707	2,412
Contracted Services	21,361	20,500	22,228	25,956	5,456
Materials & Supplies	20,170	17,320	3,122	7,320	(10,000)
Total Grounds	78,234	98,115	75,156	95,983	(2,132)

Building

Personnel	2,125	10,885	598	11,320	435
Contracted Services	120,593	119,560	121,343	120,940	1,380
Materials & Supplies	8,279	8,800	3,838	4,700	(4,100)
Total Building	130,998	139,245	125,778	136,960	(2,285)
TOTAL AIRPORT	209,232	237,360	200,934	232,943	(4,417)

DEPRECIATION - Transportation Services

	703,263	703,263	699,199	703,263	-
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TOTAL EXPENSES	2,782,676	2,801,162	2,826,984	2,957,847	156,685
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Proposed Budget

SOLID WASTE

Solid Waste includes the operation and maintenance costs related to garbage services and is funded by user fees

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Residential Garbage Sales of Service/User Fees					
Residential Garbage - Utility Billings	214,454	228,122	228,656	244,994	16,872
Total Residential Garbage Sales of Service/User Fees	214,454	228,122	228,656	244,994	16,872
Commercial Garbage Sales of Service/User Fees					
Commercial Garbage - Utility Billings	212,140	232,298	220,732	240,605	8,307
Commercial Garbage - Penalties	1,228	1,000	6,397	5,000	4,000
Total Commercial Garbage Sales of Service/User Fees	213,368	233,298	227,129	245,605	12,307
TOTAL REVENUE	427,822	461,420	455,785	490,599	29,178
EXPENSES					
RESIDENTIAL GARBAGE					
Collection & Disposal					
Personnel	67,903	65,531	44,996	60,206	(5,324)
Contracted Services	55,979	57,500	57,059	61,160	3,660
Materials & Supplies	5,974	4,000	1,721	2,500	(1,500)
Total Collection & Disposal	129,855	127,031	103,775	123,866	(3,165)
Vehicles					
Personnel	5,009	-	1,810	2,022	2,022
Contracted Services	2,557	15,000	4,649	5,525	(9,475)
Materials & Supplies	11,222	-	9,848	10,050	10,050
Total Vehicles	18,788	15,000	16,307	17,597	2,597
TOTAL RESIDENTIAL GARBAGE	148,643	142,031	120,083	141,463	(568)
COMMERCIAL GARBAGE					
Collection & Disposal					
Personnel	105,543	111,402	130,352	116,973	5,570
Contracted Services	64,131	68,178	66,401	71,156	2,978
Materials & Supplies	3,704	2,500	14,168	2,500	-
Total Collection & Disposal	173,378	182,081	210,920	190,629	8,548
Vehicles					
Personnel	8,044	-	16,892	3,888	3,888
Contracted Services	2,161	25,000	84,351	73,083	48,083
Materials and Supplies	29,477	-	15,845	14,700	14,700
Total Vehicles	39,682	25,000	117,087	91,671	66,671
TOTAL COMMERCIAL GARBAGE	213,060	207,081	328,008	282,299	75,219
TOTAL EXPENSES	361,703	349,111	448,090	423,762	74,651

Proposed Budget

HEALTH, SOCIAL SERVICES & HOUSING

Health, Social Services & Housing includes the operation and maintenance costs related to social services, public health and environmental health

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Public Health Sales of Service/User Fees					
Public Health - Cemetery Fees	1,825	1,600	3,664	2,000	400
Total Public Health Sales of Service/User Fees	1,825	1,600	3,664	2,000	400
Public Health Transfers from Other Governments					
Public Health - Conditional Transfers-Provincial	49,439	48,523	55,037	48,523	-
Total Public Health Transfers from Other Governments	49,439	48,523	55,037	48,523	-
TOTAL REVENUE	51,264	50,123	58,701	50,523	400
EXPENSES					
PUBLIC HEALTH					
Victim Services					
Personnel	38,662	43,473	32,649	43,473	-
Contracted Services	368	850	193	850	-
Materials and Supplies	2,566	4,200	1,316	4,200	-
Total Victim Services	41,597	48,523	34,157	48,523	-
Mosquito Control					
Personnel	13,239	6,998	11,382	7,277	280
Contracted Services	11,387	14,700	12,988	14,700	-
Materials and Supplies	15,041	15,500	17,701	17,500	2,000
Total Mosquito Control	39,666	37,198	42,071	39,477	2,280
Cemetery					
Personnel	3,061	8,493	2,191	8,833	340
Contracted Services	104	120	185	155	35
Materials and Supplies	8,317	500	-	1,000	500
Total Cemetery	11,482	9,113	2,376	9,988	875
Doctor Residence					
Contracted Services	5,101	5,400	8,007	6,394	994
Materials and Supplies	1,037	1,100	871	1,050	(50)
Total Doctor Residence	6,138	6,500	8,878	7,444	944
TOTAL PUBLIC HEALTH	98,883	101,334	87,481	105,433	4,099
DEPRECIATION - Health, Social Services & Housing	48,763	48,765	48,765	48,765	-
TOTAL EXPENSES	147,646	150,099	136,246	154,198	4,099

Proposed Budget

DEVELOPMENT SERVICES

Development Services includes community planning and land use permits and applications

Account Description	2022 ACTUAL YTD	2023 APPROVED BUDGET	2023 PROJECTED	2024 PROVISIONAL BUDGET	BUDGET CHANGE 2024 vs 2023
REVENUE					
Planning & Development Sales of Service/User Fees					
Planning & Development - Planning Permits & Applications	1,750	1,200	600	1,200	-
TOTAL REVENUE	1,750	1,200	600	1,200	-

Proposed Budget

PARKS, RECREATION & CULTURE

Parks, Recreation & Culture includes the activities that provide recreational and cultural services

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Parks Sales of Service/User Fees					
Parks - Rental Income	26,678	65,000	50,605	65,000	-
Total Parks Sales of Service/User Fees	26,678	65,000	50,605	65,000	-
Parks Transfers from Other Governments					
Parks - Conditional Transfers - Regional & Other	5,000	5,000	5,000	5,000	-
Total Parks Transfers from Other Governments	5,000	5,000	5,000	5,000	-
Little Mac Ski Hill Sales of Service/User Fees					
Little Mac Ski Hill - Memberships	9,345	10,000	10,241	5,000	(5,000)
Little Mac Ski Hill - Rec Facility Rentals	-	-	120	-	-
Little Mac Ski Hill - Lessons and Programs	2,290	3,000	(34)	1,000	(2,000)
Total Little Mac Ski Hill Sales of Service/User Fees	11,635	13,000	10,327	6,000	(7,000)
Recreation Centre Sales of Service/User Fees					
Recreation Centre - Concession Stand Lease	8,539	8,766	10,400	11,166	2,400
Recreation Centre - Merchandise	214	500	149	200	(300)
Recreation Centre - Memberships	47,904	60,000	60,121	60,000	-
Recreation Centre - General Admissions	36,950	40,000	69,142	65,000	25,000
Recreation Centre - Multipass	15,803	15,000	4,480	5,000	(10,000)
Recreation Centre - Rec Equipment & Misc Rentals	10,372	15,000	21,576	22,000	7,000
Recreation Centre - Rec Equipment & Misc Rentals	6,621	8,000	13,617	13,000	5,000
Recreation Centre - Other Sales of Service	3,155	2,000	11,615	12,000	10,000
Recreation Centre - In-Kind Recovery	-	-	(12,289)	(10,000)	(10,000)
Recreation Centre (Arena) - Locker Rentals	798	1,000	2,359	2,000	1,000
Recreation Centre (Arena) - Rec Facility Rentals	71,102	80,000	86,218	76,000	(4,000)
Recreation Centre (Pool) - Locker Rentals	803	1,000	777	700	(300)
Recreation Centre(Pool) - Rec Facility Rentals	492	-	2,188	1,500	1,500
Recreation Centre (Pool) - Lessons and Programs	11,931	15,000	12,625	13,000	(2,000)
Recreation Centre - Rec Facility Rentals	7,551	10,000	23,374	23,000	13,000
Total Recreation Centre Sales of Service/User Fees	222,233	256,266	306,352	294,566	38,300
Recreation Centre Transfers from Other Governments					
Recreation Centre - Conditional Transfers-Regional & Other	2,000	3,375	5,860	5,000	1,625
Total Recreation Centre Transfers from Other Governments	2,000	3,375	5,860	5,000	1,625
Recreation Centre Other Revenue					
Recreation Centre - Donations	-	-	6,500	10,000	10,000
Total Recreation Centre Other Revenue	-	-	6,500	10,000	10,000
TOTAL REVENUE	267,547	342,641	384,644	385,566	42,925
EXPENSES					
PARKS					
R V Park					
Personnel	9,719	20,094	9,936	20,897	804
Contracted Services	2,788	1,200	1,860	1,390	190
Materials and Supplies	7,900	13,550	10,729	10,475	(3,075)
Total RV Park	20,407	34,844	22,525	32,762	(2,081)
Parks Maintenance					
Personnel	140,219	155,500	159,062	107,948	(47,552)

Contracted Services	19,571	17,250	25,627	18,050	800
Materials and Supplies	132	25,150	30,936	30,100	4,950
Total Parks Maintenance	159,922	197,900	215,625	156,098	(41,802)
Neighborhood Parks					
Personnel	-	4,244	54,749	4,414	170
Contracted Services	46	300	298	415	115
Materials and Supplies	10,727	5,000	33,325	12,000	7,000
Total Neighborhood Parks	10,773	9,544	88,372	16,829	7,285
John Dahl Park					
Personnel	-	4,244	-	4,414	170
Contracted Services	404	1,000	-	-	(1,000)
Materials and Supplies	-	1,000	1,095	1,000	-
Total John Dahl Park	404	6,244	1,095	5,414	(830)
TOTAL PARKS	191,506	248,532	327,616	211,103	(37,429)
LITTLE MAC SKI HILL					
Ski Hill					
Personnel	35,630	52,548	25,829	54,649	2,102
Contracted Services	6,289	7,800	33,421	11,575	3,775
Materials and Supplies	17,340	9,000	37,827	11,225	2,225
Total Ski Hill	59,259	69,348	97,076	77,449	8,102
Ski Hill Maintenance					
Personnel	49,669	57,580	41,020	59,883	2,303
Total Ski Hill Maintenance	49,669	57,580	41,020	59,883	2,303
TOTAL LITTLE MAC SKI HILL	108,928	126,928	138,096	137,333	10,405
RECREATION CENTRE					
Administration					
Personnel	507,514	580,936	566,098	604,174	23,237
Contracted Services	47,544	46,000	65,157	67,000	21,000
Materials and Supplies	2,003	3,500	6,892	4,125	625
Other Expenditures	294	1,000	-	-	(1,000)
Total Administration	557,355	631,436	638,147	675,299	43,862
Arena					
Personnel	176,112	213,231	151,292	221,760	8,529
Contracted Services	25,630	22,000	48,501	30,500	8,500
Materials and Supplies	66,703	55,000	62,516	53,000	(2,000)
Total Arena	268,446	290,231	262,309	305,260	15,029
Outdoor Rink					
Personnel	753	4,244	-	4,414	170
Materials and Supplies	2,552	2,500	2,984	3,000	500
Total Outdoor Rink	3,305	6,744	2,984	7,414	670
Pool					
Personnel	307,355	284,384	318,333	295,759	11,375
Contracted Services	28,901	15,750	27,753	21,250	5,500
Materials and Supplies	143,228	98,000	157,300	118,000	20,000
Total Pool	479,484	398,134	503,386	435,009	36,875
Pool Maintenance					
Personnel	76,762	164,139	83,637	170,704	6,566
Total Pool Maintenance	76,762	164,139	83,637	170,704	6,566
Fitness/Cardio Room					
Personnel	20,609	22,711	25,869	23,620	908
Contracted Services	655	2,000	779	1,000	(1,000)
Materials and Supplies	707	7,000	862	1,000	(6,000)
Total Fitness/Cardio Room	21,971	31,711	27,511	25,620	(6,092)

Programming & Events

Personnel	111,746	110,723	141,989	115,152	4,429
Contracted Services	16,834	16,000	42,282	40,500	24,500
Materials and Supplies	18,176	12,000	17,342	15,000	3,000
Total Programming & Events	146,755	138,723	201,613	170,652	31,929

Climbing Wall & Playspace

Personnel	4,804	10,724	33,228	11,153	429
Contracted Services	12,632	5,000	603	2,000	(3,000)
Materials and Supplies	9,373	4,000	1,130	1,000	(3,000)
Total Climbing Wall & Playspace	26,809	19,724	34,960	14,153	(5,571)

Grounds

Personnel	49,198	78,800	15,670	81,952	3,152
Contracted Services	3,670	1,900	2,803	2,165	265
Materials and Supplies	20,158	5,000	5,894	5,000	-
Total Grounds	73,025	85,700	24,367	89,117	3,417

Building

Personnel	609,292	622,964	600,668	648,762	25,798
Contracted Services	121,458	106,550	121,796	119,450	12,900
Materials and Supplies	131,430	102,446	144,082	113,000	10,554
Total Building	862,180	831,959	866,546	881,212	49,253

EBCC

Personnel	12,195	23,629	7,809	24,574	945
Contracted Services	26,698	18,150	10,453	13,105	(5,045)
Materials and Supplies	27,467	28,036	26,029	22,500	(5,536)
Total EBCC	66,360	69,815	44,291	60,179	(9,636)

TOTAL RECREATION CENTRE	2,582,453	2,668,317	2,689,751	2,834,619	166,302
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DEPRECIATION - Parks, Recreation & Culture

689,821	689,308	690,398	689,308	-
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TOTAL EXPENSES	3,572,709	3,733,084	3,845,860	3,872,362	139,278
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Proposed Budget

FISCAL SERVICES

Fiscal Services includes the collection and use of funds for operating and capital purposes

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Fiscal Services Transfers					
Transfer from Prior Year Surplus	-	-	-	130,166	130,166
Transfer from NFA Surplus	-	1,638,226	1,635,678	1,638,226	-
Transfer from Financial Stability Reserve	320,627	236,489	-	143,244	(93,245)
TOTAL REVENUE	320,627	1,874,715	1,635,678	1,911,636	36,922
EXPENSES					
FISCAL EXPENSES					
Transfers	152,583	3,750,810	3,496,449	2,166,223	(1,584,587)
Other Expenditures	39,309	10,250	4,131	10,250	-
TOTAL EXPENSES	191,892	3,761,060	3,500,580	2,176,473	(1,584,587)

Proposed Budget

WATER SERVICES

Water Services include the operation and maintenance costs related to water services and is funded by user fees

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Sales of Service/User Fees					
Water System - Utility Billings	654,622	700,445	682,026	784,499	84,053
Water System - Penalties	(69)	-	2,340	2,000	2,000
Water System - Custom Works	9,611	10,000	37,754	15,000	5,000
Water System - Turn on Fees	2,073	1,500	3,350	3,000	1,500
Total Sales of Service/User Fees	666,237	711,945	725,470	804,499	92,553
Investment/Government Business Income					
Water System - Interest on Bank Accounts	7,352	3,000	-	5,000	2,000
Total Investment/Government Business Income	7,352	3,000	-	5,000	2,000
Transfers					
Water System - Transfer from Prior Year Surplus	-	-	-	61,000	61,000
Water System - Transfer from NFA Surplus	-	76,308	75,928	76,308	-
Water System - General Operating Fund	31,024	31,982	-	33,582	1,599
Total Transfers	31,024	108,290	75,928	170,890	62,599
TOTAL REVENUE	704,613	823,236	801,398	980,388	157,153
EXPENSES					
Administration					
Contracted Services	11,019	17,322	22,655	90,000	72,678
Transfers	91,350	91,350	91,350	91,350	-
Other Expenditures	1,175	5,000	575	2,500	(2,500)
Total Administration	103,544	113,672	114,580	183,850	70,178
Custom Works					
Personnel	2,030	1,960	1,643	2,058	98
Materials & Supplies	-	-	402	-	-
Total Custom Works	2,030	1,960	2,045	2,058	98
Pump Stations					
Personnel	3,269	4,744	12,088	4,981	237
Contracted Services	2,865	6,298	28,562	12,500	6,202
Materials & Supplies	62,719	48,300	61,804	55,000	6,700
Total Pump Stations	68,853	59,342	102,454	72,481	13,139
Booster Station					
Personnel	-	16,328	407	17,144	816
Contracted Services	12,243	15,438	9,460	16,450	1,012
Materials & Supplies	14,347	17,620	12,618	17,600	(20)
Total Booster Station	26,590	49,385	22,485	51,194	1,809
Industrial Area Pump Station					
Personnel	13,925	2,333	11,985	2,449	117
Contracted Services	7,199	3,357	2,706	5,930	2,573
Materials & Supplies	6,494	10,200	7,052	12,000	1,800
Total Industrial Area Pump Station	27,618	15,889	21,743	20,379	4,490
Distribution					
Personnel	162,178	174,817	152,407	183,558	8,741
Contracted Services	41,956	20,000	14,535	20,000	-

Materials & Supplies	23,145	8,000	11,809	12,000	4,000
Total Distribution	227,279	202,817	178,751	215,558	12,741
Pipe Mtce & Flushing					
Personnel	2,529	3,110	209	3,110	-
Contracted Services	-	5,000	-	20,000	15,000
Materials & Supplies	1,404	15,000	254	15,000	-
Total Pipe Mtce & Flushing	3,932	23,110	463	38,110	15,000
Gantahaz Pump					
Personnel	2,670	2,281	479	2,395	114
Contracted Services	1,891	3,100	1,796	3,200	100
Materials & Supplies	6,838	14,000	9,526	13,600	(400)
Total Gantahaz Pump	11,399	19,381	11,801	19,195	(186)
Vehicles					
Personnel	4,028	-	2,329	2,333	2,333
Contracted Services	(7,785)	9,000	589	1,650	(7,350)
Materials & Supplies	13,175	-	7,572	8,335	8,335
Total Vehicles	9,418	9,000	10,490	12,318	3,318
Fiscal Services					
Transfers	242,500	252,371	252,371	288,937	36,566
Total Fiscal Services	242,500	252,371	252,371	288,937	36,566
DEPRECIATION - Water Services	76,308	76,308	75,928	76,308	-
TOTAL EXPENSES	799,472	823,236	793,111	980,388	157,153

Proposed Budget

SEWER SERVICES

Sewer Services include the operation and maintenance costs related to sewer services and is funded by user fees

Account Description	2022	2023	2023	2024	BUDGET
	ACTUAL YTD	APPROVED BUDGET	PROJECTED	PROVISIONAL BUDGET	CHANGE 2024 vs 2023
REVENUE					
Sales of Service/User Fees					
Sewer System - Utility Billings	437,511	473,568	451,152	516,189	42,621
Sewer System - Penalties	(146)	-	1,935	1,500	1,500
Sewer System - Custom Works	2,880	3,000	17,811	3,000	-
Sewer System - Toilet Rentals	61,525	30,000	47,481	45,000	15,000
Sewer System - Septage Handling Fees	26,235	20,000	33,210	28,000	8,000
Total Sales of Service/User Fees	528,005	526,568	551,588	593,689	67,121
Investment/Government Business Income					
Sewer System - Interest on Bank Accounts	3,760	3,000	-	3,000	-
Total Investment/Government Business Income	3,760	3,000	-	3,000	-
Transfers					
Sewer System - Transfer from Prior Year Surplus	-	-	-	-	-
Sewer System - Transfer from NFA Surplus	-	87,774	87,189	87,774	-
Sewer System - General Operating Fund	20,683	21,322	-	22,388	1,066
Total Transfers	20,683	109,096	87,189	110,162	1,066
TOTAL REVENUE	552,448	638,664	638,777	706,851	68,187
EXPENSES					
Administration					
Contracted Services	4,062	14,200	34,712	45,875	31,675
Transfers	91,350	91,350	91,350	91,350	-
Total Administration	95,412	105,550	126,062	137,225	31,675
Custom Works					
Personnel	1,510	2,022	1,675	1,734	(288)
Materials & Supplies	-	100	-	100	-
Total Custom Works	1,510	2,122	1,675	1,834	(288)
Main Repair					
Personnel	8,197	14,773	8,436	9,291	(5,481)
Contracted Services	12,025	31,000	-	20,000	(11,000)
Materials & Supplies	1,144	3,500	463	2,500	(1,000)
Total Main Repair	21,365	49,273	8,900	31,791	(17,481)
Lift Stations					
Personnel	4,458	1,711	5,082	2,185	474
Contracted Services	1,777	3,050	1,530	2,205	(845)
Materials & Supplies	3,407	2,745	4,956	6,420	3,675
Total Lift Stations	9,641	7,506	11,568	10,810	3,304
Sample Testing					
Contracted Services	12,002	12,000	7,943	8,500	(3,500)
Total Sample Testing	12,002	12,000	7,943	8,500	(3,500)
Lagoon & Outflow					
Personnel	30,544	54,959	48,931	76,077	21,118
Contracted Services	30,745	32,105	69,655	32,800	695
Materials & Supplies	36,550	36,500	24,507	36,500	-
Total Lagoon & Outflow	97,839	123,564	143,093	145,377	21,813

Portable Toilets

Personnel	38,195	11,959	26,163	18,777	6,818
Materials & Supplies	7,978	2,500	2,449	2,500	-
Total Portable Toilets	46,174	14,459	28,613	21,277	6,818

Vehicles

Personnel	2,732	-	1,008	1,089	1,089
Contracted Services	12,586	18,000	1,466	2,630	(15,370)
Materials & Supplies	5,922	-	8,532	9,150	9,150
Total Vehicles	21,240	18,000	11,006	12,869	(5,132)

Fiscal Services

Transfers	243,105.09	218,416.46	218,416.46	249,394.12	30,978
Total Fiscal Services	243,105	218,416	218,416	249,394	30,978

DEPRECIATION - Sewer Services

	87,773.69	87,774.00	87,188.67	87,774.00	-
TOTAL EXPENSES	636,062	638,664	644,464	706,851	68,187

2024 Capital Project List & Funding Sources

Project	Cost	Funding Source								
		General Capital Reserve	Capital Renewal Reserve	Northern Capital Planning Grant Reserve	Fire Vehicle & Equipment Reserve	Vehicle & Equipment Replacement Reserve	Water Reserve	Sewer Reserve	Grants	Other
Municipal Hall Audio Visual Upgrades	\$ 31,496									\$ 31,496
Community Signage	41,426	41,426								
Computer Hardware Replacement	10,850		10,850							
Fire Hall Project	688,096			688,096						
Pierce Ladder Truck Equipment	25,492				25,492					
Turnout Gear	45,000				45,000					
Wildland Fire Truck	250,000				250,000					
Pagers	19,500				19,500					
Road Paving	676,112	676,112								
Commercial Garbage Truck	500,000					500,000				
Paving Plan	32,527	32,527								
Street Sweeper Replacement	422,740					422,740				
Commercial Garbage Bins	338,527					338,527				
Grader Replacement	600,000					600,000				
Energy Reductions Project	2,969,432		593,886						2,375,546	
Recreation Centre Audio Visual Upgrades	31,000									31,000
Active Transportation Plan	31,511								31,511	
Pool Tile Replacement	240,000		240,000							
Recreation Centre Main Bathroom Upgrade	15,000		15,000							
Pressure Reducing Valves - Crysdale	155,743						155,743			
Gantahaz Water Treatment	590,000						157,353		432,647	
Lagoon Outfall Chamber	83,200							83,200		
Sewer Flusher	100,000							100,000		
	\$ 7,897,652	\$ 750,065	\$ 859,736	\$ 688,096	\$ 339,992	\$ 1,861,267	\$ 313,096	\$ 183,200	\$ 2,839,704	\$ 62,496



APPENDIX A

2024 Proposed Revenue and Expenses

DESCRIPTION	2024 PROVISIONAL BUDGET	2023 FINAL BUDGET	2024-2023 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>GENERAL REVENUE</u>				
PROPERTY TAXES	5,877,940	5,431,959	445,981	8.2%
1% UTILITIES TAX, GRANTS IN LIEU AND OTHER ASSESSMENTS	2,600,822	2,762,695	(161,873)	(6.2%)
PENALTIES AND INTEREST ON TAXES	42,000	42,000	-	0.0%
SALES OF SERVICE/USER FEES	107,812	119,984	(12,172)	(11.3%)
TRANSFERS FROM OTHER GOVERNMENTS	1,345,198	2,950,276	(1,605,078)	(119.3%)
INVESTMENT/GOVERNMENT BUSINESS INCOME	322,924	322,924	-	0.0%
OTHER REVENUE	2,700	2,700	-	0.0%
	10,299,396	11,632,539	(1,333,142)	(11.5%)
<u>PROTECTIVE SERVICES</u>				
JUSTICE CENTRE SALES OF SERVICE/USER FEES	105,458	102,387	3,071	3.0%
FIRE DEPARTMENT SALES OF SERVICE/USER FEES	1,000	1,500	(500)	(33.3%)
FIRE DEPARTMENT TRANSFERS FROM OTHER GOVERNMENTS	15,000	10,500	4,500	42.9%
BUILDING INSPECTION SALES OF SERVICE/USER FEES	61,000	59,500	1,500	2.5%
BYLAW ENFORCEMENT SALES OF SERVICE/USER FEES	25,125	28,125	(3,000)	(10.7%)
	207,583	202,012	5,571	2.8%
<u>TRANSPORTATION SERVICES</u>				
PUBLIC WORKS SALES OF SERVICE/USER FEES	6,000	6,000	-	0.0%
ROADS SALES OF SERVICE/USER FEES	48,000	40,000	8,000	20.0%
AIRPORT SALES OF SERVICE/USER FEES	103,000	88,000	15,000	17.0%
	157,000	134,000	23,000	17.2%
<u>SOLID WASTE</u>				
RESIDENTIAL GARBAGE SALES OF SERVICE/USER FEES	244,994	228,122	16,872	7.4%
COMMERCIAL GARBAGE SALES OF SERVICE/USER FEES	245,605	233,298	12,307	5.3%
	490,599	461,420	29,178	6.3%
<u>HEALTH, SOCIAL SERVICES & HOUSING</u>				
PUBLIC HEALTH SALES OF SERVICE/USER FEES	2,000	1,600	400	25.0%
PUBLIC HEALTH TRANSFERS FROM OTHER GOVERNMENTS	48,523	48,523	-	0.0%
	50,523	50,123	400	0.8%
<u>DEVELOPMENT SERVICES</u>				
PLANNING & DEVELOPMENT SALES OF SERVICE/USER FEES	1,200	1,200	-	0.0%
	1,200	1,200	-	0.0%
<u>PARKS, RECREATION & CULTURE</u>				
PARKS SALES OF SERVICE/USER FEES	65,000	65,000	-	0.0%
PARKS TRANSFERS FROM OTHER GOVERNMENTS	5,000	5,000	-	0.0%
LITTLE MAC SKI HILL SALES OF SERVICE/USER FEES	6,000	13,000	(7,000)	(53.8%)
RECREATION CENTRE SALES OF SERVICE/USER FEES	294,566	256,266	38,300	14.9%
RECREATION CENTRE TRANSFER FROM OTHER GOVERNMENTS	5,000	3,375	1,625	48.1%
RECREATION CENTRE OTHER REVENUE	10,000	-	10,000	0.0%
	385,566	342,641	42,925	12.5%

DESCRIPTION	2024 PROVISIONAL BUDGET	2023 FINAL BUDGET	2024-2023 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<u>FISCAL SERVICES</u>				
FISCAL SERVICES TRANSFERS	1,911,636	1,874,715	36,922	2.0%
	1,911,636	1,874,715	36,922	2.0%
TOTAL REVENUE	13,503,503	14,698,650	(1,195,146)	(8.1%)
<u>GENERAL OPERATING EXPENSES</u>				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	229,200	219,822	9,378	4.3%
ADMINISTRATION	789,109	815,837	(26,728)	(3.3%)
ECONOMIC DEVELOPMENT	125,656	88,300	37,356	42.3%
GRANTS IN AID & FEE FOR SERVICE	202,000	205,600	(3,600)	(1.8%)
FINANCE	684,016	660,389	23,627	3.6%
COMMON SERVICES	186,860	236,840	(49,980)	(21.1%)
COMPUTER SERVICES	170,750	153,500	17,250	11.2%
BUILDING	45,959	52,660	(6,701)	(12.7%)
CABOOSE	45,098	43,670	1,428	3.3%
DEPRECIATION - General Government	56,199	56,199	-	0.0%
	2,534,847	2,532,816	2,031	0.1%
<u>PROTECTIVE SERVICES</u>				
JUSTICE CENTRE	105,458	102,387	3,071	3.0%
FIRE DEPARTMENT	583,671	569,798	13,873	2.4%
EMERGENCY MANAGEMENT	7,700	7,700	-	0.0%
BUILDING INSPECTIONS	165,417	159,480	5,937	3.7%
BYLAW ENFORCEMENT	227,753	219,403	8,350	3.8%
FUEL MITIGATION	153,324	171,858	(18,534)	(10.8%)
DEPRECIATION - Protective Service	140,691	140,691	-	0.0%
	1,384,014	1,371,317	12,697	0.9%
<u>TRANSPORTATION SERVICES</u>				
PUBLIC WORKS	1,153,200	1,045,029	108,171	10.4%
ROADS	868,441	815,510	52,931	6.5%
AIRPORT	232,943	237,360	(4,417)	(1.9%)
DEPRECIATION - Transportation Services	703,263	703,263	-	0.0%
	2,957,847	2,801,162	156,685	5.6%
<u>SOLID WASTE</u>				
RESIDENTIAL GARBAGE	141,463	142,031	(568)	(0.4%)
COMMERCIAL GARBAGE	282,299	207,081	75,219	36.3%
	423,762	349,111	74,651	21.4%

DESCRIPTION	2024 PROVISIONAL BUDGET	2023 FINAL BUDGET	2024-2023 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<i>HEALTH, SOCIAL SERVICES & HOUSING</i>				
PUBLIC HEALTH	105,433	101,334	4,099	4.0%
DEPRECIATION - Health, Social Services & Housing	48,765	48,765	-	0.0%
	154,198	150,099	4,099	2.7%
<i>PARKS, RECREATION & CULTURE</i>				
PARKS	211,103	248,532	(37,429)	(15.1%)
LITTLE MAC SKI HILL	137,333	126,928	10,405	8.2%
RECREATION CENTRE	2,834,619	2,668,317	166,302	6.2%
DEPRECIATION - Parks, Recreation & Culture	689,308	689,308	-	0.0%
	3,872,363	3,733,084	139,279	3.7%
<i>FISCAL SERVICES</i>				
FISCAL EXPENSES	2,176,473	3,761,060	(1,584,587)	(42.1%)
	2,176,473	3,761,060	(1,584,587)	(42.1%)
TOTAL GENERAL EXPENSES	13,503,503	14,698,650	(1,195,146)	(8.1%)
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	-			
<i>WATER OPERATIONS</i>				
REVENUE	980,388	823,236	157,153	19.1%
EXPENDITURES	980,388	823,236	157,153	19.1%
NET SURPLUS (DEFICIENCY)	-	-	-	
<i>SEWER OPERATIONS</i>				
REVENUE	706,851	638,664	68,187	10.7%
EXPENDITURES	706,851	638,664	68,187	10.7%
NET SURPLUS (DEFICIENCY)	-	-	-	

2.0% of potential property tax revenue directly transferred to
Capital Renewal Reserve (\$103,000)

6.2% of potential property tax revenue for operational costs (\$342,981)