

**MUNICIPAL DISTRICT OF MACKENZIE NO. 23
SPECIAL COUNCIL MEETING**

10:00 a.m. on Tuesday, May 15, 2001

**Meeting Room, Fort Vermilion Library
Fort Vermilion, Alberta**

AGENDA

CALL TO ORDER: 1. Call to Order
10:00 a.m.

**ADOPTION OF
AGENDA:** 2. Adoption of Agenda Page 1

BUSINESS: 3. Financial Statement - 2000 Page 3

4. 2000 Audited Financial Statements
(See Attached) Page 31

5. 2001 Budget Page 35

6. Tax Prepayment Plan Page 71

7. Bylaw 260/01 – Tax Rate Page 73

ADJOURNMENT: Adjournment

MUNICIPAL DISTRICT OF WACKEWICKE NO. 13
SPECIAL COUNCIL MEETING

10:00 a.m. on Tuesday, May 14, 2002

Meeting Room, Fort Vermilion Library
Fort Vermilion, Alberta

AGENDA

CALL TO ORDER 7:00 a.m.
10:00 a.m.

1. APPROVAL OF AGENDA
Page 1

2. FINANCIAL STATEMENTS 2000
Page 2

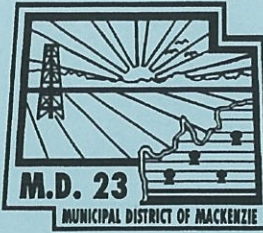
3. 2000 ANNUAL FINANCIAL STATEMENTS
(See Attached)
Page 3

4. 2001 BUDGET
Page 4

5. TAX PREPARATION PLAN
Page 5

6. BUDGET 2001 - Tax Rate
Page 6

ADJOURNMENT



M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Special Meeting Date:	May 15, 2001
Originated By:	Bill Landiuk, Director of Corporate Services
Title:	Financial Statement - 2000
Agenda Item No:	3.

BACKGROUND / PROPOSAL:

Administration has provided a financial statement for the year ended December 31, 2000.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

As part of the information package, Administration has included a report variance section which outlines the major variances of revenue and expenses for the year.

COSTS / SOURCE OF FUNDING:

N/A

RECOMMENDED ACTION (by originator):

That the Financial Statement for 2000 be approved.

Review:

Dept.

C.A.O.



**Municipal District of Mackenzie
Financial Statement - 2000
Reporting Variances**

The MD had a net overall surplus of \$145,391. This amount was transferred to accumulated surplus account. This was necessary to maintain the requirement of the MGA that a municipality cannot be in a deficit position over a three year period.

The following is a summary of the variances in selected revenue and expenditure accounts that make up this surplus amount.

In total, the MD had a unfavourable revenue variance of	-\$351,631
A favourable expenditure variance of	<u>497,022</u>
2000 Surplus	<u>\$145,391</u>

Listed below is a detail variance report of major items that make up the variances.

Revenue

Actual	\$18,886,092
Budget	<u>\$19,237,723</u>

Unfavourable Variance	<u>-\$351,631</u>
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The unfavourable variance is primarily made of the following items:

- 1 Tax revenue shortfall of approximately \$219,000. A shortage of \$305,000 in linear, and increase of \$60,000 in grants in lieu and \$36,000 in residential.

- 2 Administration had a favourable variance of \$75,000 primarily due to earning more interest revenue on investments.
- 3 Transportation had an unfavourable variance of \$266,000 in grant revenue; this was due to the Province taking over the Ice Bridge and Ferry in early 2000.
- 4 Planning Development had a favourable variance of \$130,000 due to more than budgeted permit fees.
- 5 Agricultural Services had an unfavourable variance of \$21,000 in grant revenue.
- 6 Water/Sewer had an unfavourable variance in total revenue of \$24,000

Total Expenditures

Actual	\$18,740,701
Budget	<u>\$19,237,723</u>

Favourable Variance	<u>\$497,022</u>
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In total there was a favourable variance of \$497,000. Each function summary is provided below.

COUNCIL - 10

Actual	\$196,428
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Budget 220,326

**Favourable
Variance** -\$23,898

Council had a favourable of \$24,000. Major items that make up the amount are as follows:

- a Honouria was \$29,000 under budget.
- b Travel was \$8,000 under budget.
- c Advertising was \$12,000 over budget

ADMINISTRATION - 11

Actual \$1,976,527
Budget \$1,711,937

**Unfavourable
Variance** \$264,590

Adminstration had an unfavourable budget variance of \$265,000. Major items that make up the amount are as follows:

- a Salaries and wages was \$52,000 under budget
- b Recruiting costs for CAO, two Directors and other staff was \$60,000 over budget.
- c Telephone costs was \$12,000 over budget
- d Legal fees was \$11,000 over budget

- e Assessor fees was \$24,000 over budget
- f Goods and Supplies - mainly paper was \$26,000 over budget
- g Add to operating allowance - set up a provision for future write offs \$24,000 was over budget.
- h Bad Debts, tax cancellation due to assessment changes was \$104,000 over budget
- l Other expenses - a GST adjustment for 1999 was \$53,000 was over budget

PROTECTIVE SERVICES - 23, 25 AND 26

Actual	\$1,100,789
Budget	<u>1,241,364</u>
Favourable Variance	<u>-\$140,575</u>

Fire had a favourable variance of \$25,000. Major items that make up this amount are as follows:

- a Training & education was under budget by \$35,000.
- b Vehicle repair was over budget by \$9,000.
- c Professional fees was over budget by \$11,000.
- d Telephone was under budget by \$11,000.

Ambulance had a favourable variance of \$46,000. Major items that make up this amount are as follows:

- a Wages and benefits was under budget by \$8,000.
- b Professional fees was under budget by \$45,000
- c Travel and education was over budget by \$10,000.

Enforcement services had a favourable variance of \$70,000. Major items that make up this amount are as follows:

- a Wages and benefits was under budget by \$90,000.
- b Travel and subsistence was under budget by \$7,000.
- c Professional fees was over budget by \$31,000.

TRANSPORTATION AND AIRPORT - 32 AND 33

Actual	\$5,365,008
Budget	<u>5,698,490</u>
Favourable Variance	<u>-\$333,482</u>

Transportation had favourable variance of \$333,000. The major items that make up this amount

- a Wages and benefits was under budget by \$218,000.
- b Engineering/Consulting was was over budget by \$180,000.
- c Professional fees was under budget by \$571,000.

- d Equipment lease was over budget by \$111,000.
- e Goods and supplies was under budget by \$42,000.
- f Chemicals/salt was over budget by \$688,000.
- g Contributed to capital was under budget by \$372,000.
- l Principal/interest on debt was under budget by \$72,000.

WATER/SEWER/GARBAGE - 41, 42 AND 43

Actual	\$1,789,329
Budget	<u>1,792,209</u>
Favourable Variance	<u>-\$2,880</u>

Water had a favourable variance of \$47,000. Major items that made up this amount was as follows:

- a Wages and benefits was under budget by \$56,000.
- b Professional fees was over budget by \$15,000.
- c Electric power was over budget by \$18,000.
- d Contribution to capital was under budget by \$30,000.

Sewer had a unfavourable variance of \$53,000. Major items that made up this amount was as follows:

- a Wages and benefits was over budget by \$60,000.
- b Professional fees was under budget by \$9,000.
- c Goods and supplies was under budget by \$17,000.
- d Chemicals/salt was under budget by \$10,000.
- e Contributed to capital was over budget by \$37,000

Garbage has a favourable variance of \$9,000. Major items that made up this amount was as follows:

- a Wages and benefits was under budget by \$13,000.
- b Professional fees was over budget by \$23,000.
- c Goods and supplies was over budget by \$8,000.
- d Contribution to capital was under budget by \$27,000.

COMMUNITY SERVICES - 51

Actual	\$216,644
Budget	<u>244,155</u>
Favourable Variance	<u>-\$27,511</u>

Community services had a favourable variance. Major items that made up this amount are as follows:

- a Grants to other organizations was under budget by \$17,000
- b Advertising was under budget by \$5,000.
- c Goods and supplies was under budget by \$4,000.

DEVELOPMENT /AGRICULTURE - 61, 63, 64, AND 66

Actual	\$966,152
Budget	<u>961,238</u>

Unfavourable Variance	<u>\$4,914</u>
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Planning and Development had a unfavourable variance of \$61,000. Major items that made up this amount was as follows:

- a Wages and benefits was under budget by \$26,000.
- b Permit pro/safety code fees was over budget by \$97,000.
- c. Vehicle repair was under budget by \$11,000.

Agricultural services had a favourable variance of \$57,000. Major items that made up this amount was as follows:

- a Wages and benefits was under budget by \$73,000.

- b Structure repair and maintenance was over budget by \$29,000.
- c Goods and supplies was under budget by \$19,000.
- d Contribution to capital was over budget by \$15,000.

REQUISITIONS

Actual	\$6,576,452
Budget	<u>6,818,909</u>
Unfavourable Variance	<u>-\$242,457</u>

School requisitions had a favourable variance of \$242,457.

Financial Statement

December 31, 2000

REVENUE

	2000	2001	2002	Variance
TAXATION & SPECIAL LEVIES	\$15,584,748	\$16,427,279	\$16,208,093	-\$219,186
ADMINISTRATION	554,329	662,124	770,378	108,254
FIRE PROTECTIVE SERVICES	7,500	5,000	0	-5,000
AMBULANCE SERVICES	10,925	10,000	24,988	14,988
BYLAW ENFORCEMENT SERVICES	36,239	83,400	78,546	-4,854
TRANSPORTATION SERVICES	422,036	418,224	146,432	-271,792
AIRPORT	21,307	28,000	23,619	-4,381
WATER SUPPLY & DISTRIBUTION	840,275	913,123	903,228	-9,895
SEWER COLLECTION AND DISPOSAL	282,688	305,822	292,138	-13,684
FAMILY & COMMUNITY SUPPORT SERVICES	134,748	143,501	111,416	-32,085
PLANNING & DEVELOPMENT	81,956	125,900	256,725	130,825
ECONOMIC/AGRICULTURE SERVICES	48,865	73,750	46,648	-27,102
VETERINARY SERVICES	1,950	1,800	1,650	-150
SUBDIVISION LAND DEVELOPMENT	47,492	20,800	12,019	-8,781
RECREATION SERVICES	15,994	19,000	10,212	-8,788
TOTAL REVENUE	\$18,091,052	\$19,237,723	\$18,886,092	-\$351,631

EXPENSES

LEGISLATIVE COUNCIL	\$240,086	\$220,376	\$196,428	-\$23,948
ADMINISTRATION	1,601,791	1,711,937	1,976,527	264,590
FIRE PROTECTIVE SERVICES	440,090	576,018	551,143	-24,875
AMBULANCE	292,025	342,256	296,723	-45,533
BYLAW ENFORCEMENT SERVICES	243,872	323,090	252,924	-70,166
TRANSPORTATION SERVICES	5,094,722	5,605,024	5,295,925	-309,099
AIRPORT	93,796	93,466	69,084	-24,382
WATER SUPPLY & DISTRIBUTION	1,009,601	1,035,534	988,692	-46,842
SEWER COLLECTION AND DISPOSAL	372,475	305,215	358,190	52,975
GARBAGE COLLECTION AND DISPOSAL	359,164	451,460	442,447	-9,013
FAMILY & COMMUNITY SUPPORT SERVICES	230,815	244,155	216,644	-27,511
PLANNING & DEVELOPMENT	288,818	302,767	363,423	60,656
ECONOMIC/AGRICULTURE SERVICES	371,235	595,146	538,154	-56,992
VETERINARIAN SERVICES	53,442	61,425	60,903	-522
SUBDIVISION & LAND DEVELOPMENT	21,032	1,900	3,672	1,772
RECREATION SERVICES	625,891	491,548	497,370	5,822
LIBRARY SERVICES	56,000	57,497	56,000	-1,497
REQUISITIONS	6,644,668	6,818,909	6,576,452	-242,457
TOTAL	\$18,039,523	\$19,237,723	\$18,740,701	-\$497,022

**Municipal District of Mackenzie
Financial Statement
December 31, 2000**

Account Name	1999 Actual	2000 Budget	2000 Actual	Variance
TAXATION				
01-00-00-111 RESIDENTIAL PROPERTY TAXES		\$1,150,802	\$1,187,208	\$36,406
01-00-00-112 COMMERCIAL PROPERTY TAXES		442,634	439,363	-3,271
01-00-00-113 INDUSTRIAL PROPERTY TAXES		905,477	905,149	-328
01-00-00-114 FARMLAND PROPERTY TAXES		1,015,131	1,010,507	-4,624
01-00-00-115 MACHINERY & EQUIPMENT TAXES		1,990,838	1,989,305	-1,533
01-00-00-191 ELECTRIC, PIPELINE, LINEAR,		10,750,950	10,445,193	-305,757
01-00-00-231 FEDERAL GOV'T GRANTS IN LIEU		65,223	15,189	-50,034
01-00-00-241 PROVINCIAL GOV'T GRANTS IN LIEU		106,224	216,179	109,955
Total Taxation	\$15,584,748	\$16,427,279	\$16,208,093	-\$219,186
ADMINISTRATION				
01-12-20-420 SALES OF GOODS & SERVICES	\$49,310	\$46,500	\$38,316	-\$8,184
01-12-30-510 PENALTIES & COSTS ON TAXES	116,247	100,000	89,136	-10,864
01-12-40-511 PENALTIES ON A/R & UTILITIES	4,629	1,500	261	-1,239
01-12-30-550 INTEREST REVENUE	339,232	340,000	450,883	110,883
01-12-30-592 OIL WELL DRILLING	26,937	60,000	67,562	7,562
01-12-20-597 OTHER REVENUE	3,372	103,050	112,819	9,769
01-12-30-840 PROVINCIAL GRANT	14,602	11,074	11,401	327
Total Administration	\$554,329	\$662,124	\$770,378	\$108,254
FIRE PROTECTION				
01-23-30-597 OTHER REVENUE	\$7,500	\$5,000	\$0	-\$5,000
01-23-30-840 PROVINCIAL GRANTS	0	0	0	0
Total Fire Protection	\$7,500	\$5,000	\$0	-\$5,000
AMBULANCE SERVICES				
01-25-30-420 SALES OF GOODS & SERVICES				
01-25-30-597 OTHER REVENUE	\$0	\$10,000	\$24,988	\$14,988

Account Number	Account Name	1999 Actual	2000 Budget	2000 Actual	Variance
01-25-30-840	PROVINCIAL GRANTS	\$10,925	0	0	0
	Total Ambulance Services	\$10,925	\$10,000	\$24,988	\$14,988
ENFORCEMENT					
01-26-30-520	LICENCES & PERMITS	\$186	\$0	\$160	\$160
01-26-30-530	FINES	36,053	83,400	78,386	-5,014
	Total Enforcement	\$36,239	\$83,400	\$78,546	-\$4,854
TRANSPORTATION - ROADS					
01-32-20-420	SALES OF GOODS & SERVICES	\$72,238	\$58,600	\$53,807	-\$4,793
01-32-20-597	OTHER REVENUE	1,271	0	0	0
01-32-20-840	PROVINCIAL GRANTS	348,527	359,624	92,625	-266,999
	Total Transportation-Roads	\$422,036	\$418,224	\$146,432	-\$271,792
TRANSPORTATION - AIR					
01-33-30-420	SALES OF GOODS & SERVICES	\$0	\$28,000	\$23,619	-\$4,381
01-33-30-597	OTHER REVENUE	\$21,307	0	0	0
	Total Transportation-Air	\$21,307	\$28,000	\$23,619	-\$4,381
WATER SUPPLY & DISTRIBUTION					
01-41-30-124	WATER FRONTAGE	\$83,662	\$85,676	\$81,228	-\$4,448
01-41-30-421	SALE OF WATER -METERED	183,628	220,000	211,841	-8,159
01-41-40-421	SALE OF WATER -METERED	293,483	320,000	335,860	15,860
01-41-50-421	SALE OF WATER -METERED	122,964	137,000	119,756	-17,244
01-41-30-422	SALE OF WATER-BULK	41,532	46,995	38,439	-8,556
01-41-40-422	SALE OF WATER-BULK	83,943	62,660	66,065	3,405
01-41-50-422	SALE OF WATER-BULK	0	18,745	6,334	-12,411
01-41-30-511	PENALITIES ON AR & UTILITIES	19,386	15,000	22,580	7,580
01-41-30-521	OFFSITE LEVY WATER	0	0	10,050	10,050
01-41-30-597	OTHER REVENUE	8,829	4,800	10,057	5,257
01-41-30-840	PROVINCIAL GRANTS	2,848	2,247	1,018	-1,229
	Total Water Supply & Distribution	\$840,275	\$913,123	\$903,228	-\$9,895

Account Number	Account Name	1999 Actual	2000 Budget	2000 Actual	Variance
SEWER TREATMENT & DISTRIBUTION					
01-42-30-124	SEWER FRONTAGE	\$71,375	\$70,445	\$69,314	-\$1,131
01-42-30-421	SALES OF GOODS & SERVICES	68,625	74,000	72,408	-1,592
01-42-40-421	SALES OF GOODS & SERVICES	105,228	120,000	110,641	-9,359
01-42-50-421	SALES OF GOODS & SERVICES	35,297	40,000	34,743	-5,257
01-42-30-597	OTHER REVENUE	2,036	1,250	5,032	3,782
01-42-30-840	PROVINCIAL GRANT	127	127	0	-127
	Total Sewer Treatment and Distribution	\$282,688	\$305,822	\$292,138	-\$13,684
				0	0
FAMILY & COMMUNITY SUPPORT SERVICES					
01-51-00-597	OTHER REVENUE	\$0	\$33,000	\$0	-\$33,000
01-51-00-840	PROVINCIAL GRANTS	134,748	110,501	111,416	915
	Total Family & Community Support Servi	\$134,748	\$143,501	\$111,416	-\$32,085
PLANNING & DEVELOPMENT					
01-61-30-420	SALES OF GOODS & SERVICES	\$0	\$1,900	\$1,185	-715
01-61-30-520	LICENCES & PERMITS	19,998	8,000	20,470	12,470
01-61-30-526	SAFETY CODE PERMITS	60,142	115,000	232,038	117,038
01-61-30-531	SAFETY CODE COUNCIL	1,816	1,000	3,032	2,032
	Total Planning & Development	\$81,956	\$125,900	\$256,725	\$130,825
AGRICULTURAL SERVICES					
01-63-20-420	SALES OF GOODS & SERVICES	\$1,030	\$2,000	\$1,373	-\$627
01-63-20-560	RENTAL & LEASE REVENUE	7,260	5,000	0	-5,000
01-63-30-597	OTHER REVENUE	0	500	400	-100
01-63-20-840	PROVINCIAL GRANTS	40,575	66,250	44,875	-21,375
	Total Agricultural Services	\$48,865	\$73,750	\$46,648	-\$27,102
VETERINARIAN SERVICES					
01-64-30-560	RENTAL & LEASE REVENUE	\$1,950	\$1,800	\$1,650	-\$150
	Total Veterinarian Services	\$1,950	\$1,800	\$1,650	-\$150
SUBDIVISION LAND & DEVELOPMENT					

Account Number	Account Name	2000 Actual	2000 Budget	2000 Actual	Variance
01-66-20-424	SALE OF LAND	\$29,949	\$0	\$0	\$0
01-66-20-560	RENTAL & LEASE REVENUE	17,543	20,800	12,019	-8,781
	Total Subdivision & Development	\$47,492	\$20,800	\$12,019	-\$8,781
PARKS & CAMPGROUNDS					
01-72-20-420	SALES OF GOODS & SERVICES	\$7,994	\$11,000	\$660	-\$10,340
01-72-00-597	OTHER REVENUE	0	0	1,552	1,552
01-72-00-840	PROVINCIAL GRANTS	8,000	8,000	8,000	0
	Total Parks & Campgrounds	\$15,994	\$19,000	\$10,212	-\$8,788
TOTAL REVENUE		\$18,091,052	\$19,237,723	\$18,886,092	-\$351,631
COUNCIL					
02-11-30-110	ADMINISTRATIVE WAGES	\$854	\$780	\$951	\$171
02-11-30-131	BENEFITS	939	176	2,147	1,971
02-11-30-151	HONORARIA	70,065	150,000	121,250	-28,750
02-11-30-211	TRAVEL & SUBSISTENCE	87,031	50,000	42,021	-7,979
02-11-30-214	MEMBERSHIP/CONFERENCE FEES	2,238	7,500	3,228	-4,272
02-11-30-217	TELEPHONE	7,789	1,000	4,240	3,240
02-11-30-221	ADVERTISING	1,522	2,500	14,140	11,640
02-11-30-259	PROFESSIONAL SERVICES	54,452	0	0	0
02-11-30-262	BUILDING RENTAL	5,503	400	2,800	2,400
02-11-30-274	INSURANCE	2,332	1,520	1,930	410
02-11-30-290	ELECTION COSTS	1,936	3,000	0	-3,000
02-11-30-511	GOODS & SERVICES	5,425	3,500	3,721	221
	Total Council	\$240,086	\$220,376	\$196,428	-\$23,948
ADMINISTRATION					
02-12-20-110	WAGES & SALARIES	\$401,515	\$486,897	\$434,422	-\$52,475
02-12-20-132	BENEFITS	40,160	63,859	52,135	-11,724
02-12-20-136	WORKERS COMPENSATION	3,521	3,689	4,308	619
02-12-30-142	RECRUITING	0	10,000	70,229	60,229

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Account Number	Account Name	99 Actual	000 Budget	2000 Actual	Variance
02-12-20-211	TRAVEL & SUBSISTENCE	61,876	65,100	65,526	426
02-12-30-214	MEMBERSHIP/CONFERENCE FEES	6,441	4,500	15,059	10,559
02-12-20-215	FREIGHT	0	0	325	325
02-12-20-216	POSTAGE	7,579	10,250	21,836	11,586
02-12-20-217	TELEPHONE	51,202	38,500	50,924	12,424
02-12-20-221	ADVERTISING	12,854	7,600	8,850	1,250
02-12-30-223	SUBSCRIPTIONS & PUBLICATIONS	4,183	5,650	2,306	-3,344
02-12-30-231	AUDIT/ACCOUNTING	25,565	37,500	38,955	1,455
02-12-30-232	LEGAL	14,521	15,000	26,220	11,220
02-12-30-235	PROFESSIONAL FEES	82,746	65,000	66,941	1,941
02-12-20-239	TRAINING & EDUCATION	25,673	28,750	20,920	-7,830
02-12-30-242	COMPUTER PROGRAMING/DATA PRC	28,159	32,000	44,371	12,371
02-12-20-252	BUILDING REPAIRS & MAINENANCE	10,577	19,000	26,205	7,205
02-12-20-253	EQUIPMENT REPAIR	1,253	6,000	4,741	-1,259
02-12-30-255	VEHICLE REPAIR	0	2,500	0	-2,500
02-12-20-262	BUILDING RENTAL & LAND RENTAL	5,754	5,400	7,343	1,943
02-12-20-263	MACHINE & EQUIPMENT RENTAL	49,411	35,050	37,715	2,665
02-12-20-266	MOBILE COMM EQUIPMENT RENTAL	2,672	1,500	3,221	1,721
02-12-30-271	LICENSES & PERMITS	52	0	2,795	2,795
02-12-30-272	DAMAGE CLAIMS	0	0	0	0
02-12-30-273	TAXES	0	0	10,865	10,865
02-12-30-274	INSURANCE	34,415	27,701	30,539	2,838
02-12-30-290	ELECTION COSTS	1,936	0	0	0
02-12-30-342	ASSESSOR FEES	157,237	140,000	163,909	23,909
02-12-20-511	GOODS & SUPPLIES	43,658	50,491	79,327	28,836
02-12-20-521	FUEL/OIL	222	5,000	6,218	1,218
02-12-20-543	NATURAL GAS	3,504	4,000	4,138	138
02-12-20-544	ELECTRIC POWER	6,305	6,500	5,764	-736
02-12-30-710	GRANTS TO LOCAL GOV'T	400,000	400,000	400,000	0
02-12-30-762	CONTRIBUTED TO CAPITAL	46,100	65,000	21,565	-43,435
02-12-30-765	ADD TO OPERATING ALLOWANCE	0	0	23,906	23,906
02-12-30-810	INTEREST AND SERVICE CHARGES	11,680	4,500	2,851	-1,649
02-12-30-921	BAD DEBT EXPENSE	11,319	65,000	15,418	-49,582
02-12-30-922	TAX CANCELLATION DUE TO ASSESS	49,701	0	153,825	153,825

Account Number	Account Name	2000 Actual	2000 Budget	2001 Budget	Variance
02-12-30-990	OTHER (GST ADJUSTMENT 1999)	0	0	52,855	52,855
	Total Administration	\$1,601,791	\$1,711,937	\$1,976,527	\$264,590
FIRE PROTECTION					
02-23-30-110	WAGES & SALARIES	\$44,437	\$50,269	\$57,299	\$7,030
02-23-30-132	BENEFITS	5,486	6,953	6,904	-49
02-23-30-136	WCB CONTRIBUTIONS	414	410	480	70
02-23-30-151	HONORARIA	5,600	71,000	68,370	-2,630
02-23-30-211	TRAVEL & SUBSISTANCE	14,439	15,500	13,788	-1,712
02-23-30-211	MEMBERSHIP/CONFERENCE FEES	560	1,700	784	-916
02-23-30-215	FREIGHT	0	0	234	234
02-23-30-216	POSTAGE	71	200	76	-124
02-23-30-217	TELEPHONE	17,674	24,900	13,902	-10,998
02-23-30-221	ADVERTISING	434	800	144	-656
02-23-30-223	SUBSCRIPTIONS & PUBLICATIONS	6,223	500	1,046	546
02-23-30-235	PROFESSIONAL FEES	88,784	32,000	41,839	9,839
02-23-30-239	TRAINING & EDUCATION	35,120	48,500	13,468	-35,032
02-23-30-252	BUILDING REPAIRS & MAINTENANCE	3,412	5,000	5,164	164
02-23-30-253	EQUIPMENT REPAIR	407	3,000	1,369	-1,631
02-23-30-255	VEHICLE REPAIR	7,345	12,000	21,047	9,047
02-23-30-262	BUILDING & LAND RENTAL	85	0	0	0
02-23-30-263	VEHICLE & EQUIPMENT LEASE OR R	401	2,000	88	-1,912
02-23-30-266	COMMUNICATIONS	40,266	20,500	18,904	-1,596
02-23-30-271	LICENSES & PERMITS	15	200	0	-200
02-23-30-274	INSURANCE	11,668	9,236	12,744	3,508
02-23-30-511	GOODS & SUPPLIES	87,758	80,500	91,319	10,819
02-23-30-521	FUEL & OIL	2,442	13,500	2,631	-10,869
02-23-30-531	CHEMICALS/SALT	1,158	3,250	1,313	-1,937
02-23-30-543	NATURAL GAS	6,380	7,000	7,915	915
02-23-30-544	ELECTRICAL POWER	7,011	8,500	11,182	2,682
02-23-30-710	GRANTS TO LOCAL GOV'T	20,000	20,000	20,000	0
02-23-00-762	CONTRIBUTED TO CAPITAL	32,500	49,800	50,333	533
02-23-00764	CONTRIBUTION TO RESERVE	0	88,800	88,800	0
	Total Fire Protection	\$440,090	\$576,018	\$551,143	-\$24,875

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Unit	Account Name	Budget	Actual	Variance
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AMBULANCE SERVICES

02-25-30-110	WAGES & SALARIES	\$16,070	\$21,533	\$14,909	-\$6,624
02-25-30-132	BENEFITS	1,326	2,979	1,966	-1,013
02-25-30-136	WCB CONTRIBUTIONS	150	176	136	-40
02-25-30-211	TRAVEL & SUBSISTANCE	2,866	2,000	863	-1,137
02-25-30-214	MEMBERSHIP/CONFERENCE FEES	900	1,000	1,235	235
02-25-30-217	TELEPHONE	4,119	1,200	4,638	3,438
02-25-30-221	ADVERTISING	0	500	0	-500
02-25-30-223	SUBSCRIPTIONS & PUBLICATIONS	0	200	392	192
02-25-30-235	PROFESSIONAL FEES	93,290	151,000	106,255	-44,745
02-25-30-239	TRAINING & EDUCATION	9,943	11,000	20,697	9,697
02-25-30-252	BUILDING REPAIRS & MAINTENANCE	4,258	3,000	0	-3,000
02-25-30-255	VEHICLE REPAIR	0	1,000	6,303	5,303
02-25-30-263	VEHICLE & EQUIPMENT LEASE	0	0	0	0
02-25-30-266	COMMUNICATIONS	3,206	2,000	4,738	2,738
02-25-30-274	INSURANCE	4,442	4,168	3,884	-284
02-25-30-511	GOODS & SUPPLIES	7,058	4,000	398	-3,602
02-25-30-521	FUEL & OIL	22	1,000	66	-934
02-25-30-531	CHEMICALS/SALT	0	1,000	0	-1,000
02-25-30-543	NATURAL GAS	1,324	0	1,415	1,415
02-25-30-544	ELECTRICAL POWER	6,551	0	2,947	2,947
02-25-30-735	GRANTS TO OTHER ORGANIZATIONS	101,500	104,500	99,500	-5,000
02-25-00-762	CONTRIBUTED TO CAPITAL	35,000	30,000	26,381	-3,619
	Total Ambulance Services	\$292,025	\$342,256	\$296,723	-\$45,533

ENFORCEMENT SERVICES

02-26-20-110	WAGES & SALARIES	\$154,059	\$178,992	\$100,772	-\$78,220
02-26-20-132	BENEFITS	13,278	25,565	14,121	-11,444
02-26-20-136	WCB CONTRIBUTIONS	1,221	1,786	1,515	-271
02-26-30-211	TRAVEL & SUBSISTANCE	8,638	10,900	4,351	-6,549
02-26-30-214	MEMBERSHIP/CONFERENCE FEES	520	750	620	-130
02-26-30-217	TELEPHONE	7,679	4,500	7,223	2,723
02-26-20-221	ADVERTISING	1,174	1,988	852	-1,136

Account Number	Account Title	2000 Actual	2000 Budget	2000 Actual	Variance
02-26-30-223	SUBSCRIPTIONS & PUBLICATIONS	122	300	113	-187
02-26-20-235	PROFESSIONAL FEES	0	0	31,032	31,032
02-26-30-239	TRAINING & EDUCATION	1,080	2,500	280	-2,220
02-26-40-252	BUILDING REPAIRS & MAINTENANCE	3,529	0	0	0
02-26-30-255	VEHICLE REPAIR	0	4,500	1,456	-3,044
02-26-30-266	COMMUNICATIONS	769	0	0	0
02-26-30-265	LICENSES & PERMITS	191	200	25	-175
02-26-30-274	INSURANCE	554	810	738	-72
02-26-30-511	GOODS & SUPPLIES	8,740	8,500	7,132	-1,368
02-26-30-521	FUEL & OIL	3,218	15,500	19,495	3,995
02-26-30-762	CONTRIBUTED TO CAPITAL	22,000	15,000	11,899	-3,101
02-26-30-821	EQUIPMENT LEASE INTEREST	2,728	6,822	7,531	709
02-26-30-822	EQUIPMENT LEASE PRINCIPAL	14,372	44,477	43,769	-708
	Total Enforcement Services	\$243,872	\$323,090	\$252,924	-\$70,166

TRANSPORTATION - ROADS

02-32-20-110	WAGES & SALARIES	\$1,107,387	\$1,183,423	\$1,000,624	-\$182,799
02-32-20-132	BENEFITS	125,212	149,491	124,402	-25,089
02-32-20-136	WCB CONTRIBUTIONS	10,287	11,410	11,958	548
02-32-00-150	ISOLATION COSTS	0	0	139	139
02-32-20-211	TRAVEL & SUBSISTANCE	19,137	25,400	19,150	-6,250
02-32-30-214	MEMBERSHIP/CONFERENCE FEES	0	4,000	621	-3,379
02-32-20-215	FREIGHT	0	0	1,335	1,335
02-32-20-217	TELEPHONE	17,206	20,000	14,023	-5,977
02-32-20-221	ADVERTISING	6,728	10,000	6,766	-3,234
02-32-00-223	SUBSCRIPTIONS & PUBLICATIONS	242	500	202	-298
02-32-20-233	ENGINEERING CONSULTING	65,139	40,000	219,660	179,660
02-32-20-234	GRAVEL HAULING	0	0	21,656	21,656
02-32-20-235	PROFESSIONAL FEES	1,252,017	1,353,000	782,001	-570,999
02-32-20-239	TRAINING & EDUCATION	4,166	16,250	3,913	-12,337
02-32-20-251	BRIDGE REPAIR & MAINTENANCE	0	0	4,566	4,566
02-32-20-252	BUILDING REPAIRS & MAINTENANCE	2,293	8,000	7,967	-33
02-32-20-253	EQUIPMENT REPAIR	350	9,075	9,368	293
02-32-20-255	VEHICLE REPAIR	227	8,000	6,122	-1,878

Account	Description	Actual	Budget	Actual	Variance
02-32-20-259	STRUCTURAL R&M (ROADS)		11,521	9,891	-1,630
02-32-00-262	BUILDING & LAND RENTAL	6,257	100	52	-48
02-32-20-263	VEHICLE & EQUIPMENT LEASE	170,114	163,500	274,345	110,845
02-32-20-266	COMMUNICATIONS	15,307	16,000	6,924	-9,076
02-32-20-271	LICENSES & PERMITS	3,685	10,250	3,974	-6,276
02-32-20-272	DAMAGE CLAIMS	2,449	6,500	5,124	-1,376
02-32-20-274	INSURANCE	24,537	32,738	28,990	-3,748
02-32-20-511	GOODS & SUPPLIES	316,800	415,862	373,733	-42,129
02-32-20-521	FUEL & OIL	327,584	227,500	246,078	18,578
02-32-20-531	CHEMICALS/SALT	836,804	699,413	1,387,355	687,942
02-32-20-533	GRADER BLADES	0	0	1,148	1,148
02-32-20-534	GRAVEL	0	0	198	198
02-32-20-543	NATURAL GAS	5,697	8,100	5,156	-2,944
02-32-20-544	ELECTRICAL POWER	44,423	62,500	49,642	-12,858
02-32-00-762	CONTRIBUTED TO CAPITAL	610,222	923,813	551,899	-371,914
02-32-00-821	EQUIPMENT LEASE INTEREST	19,950	19,418	11,804	-7,614
02-32-00-822	EQUIPMENT LEASE PRINCIPLE	100,502	169,260	105,139	-64,121
	Total Transportation-Roads	\$5,094,722	\$5,605,024	\$5,295,925	-\$309,099

TRANSPORTATION - AIR

02-33-20-110	WAGES & SALARIES	\$2,384	\$11,687	\$2,411	-\$9,276
02-33-20-132	BENEFITS	330	1,569	245	-1,324
02-33-20-136	WCB CONTRIBUTIONS	22	110	21	-89
02-33-20-211	TRAVEL & SUBSISTANCE	0	1,000	0	-1,000
02-33-20-214	MEMBERSHIP/CONFERENCE FEES	0	500	360	-140
02-33-20-217	TELEPHONE	0	100	0	-100
02-33-20-235	PROFESSIONAL FEES	0	1,000	56	-944
02-33-20-259	STRUCTURE R&M (ROADS, SEWERS)	28,700	17,700	5,058	-12,642
02-33-20-263	VEHICLE & EQUIPMENT LEASE OR R	5,683	3,700	3,586	-114
02-33-20-274	INSURANCE	1,915	2,000	3,033	1,033
02-33-20-511	GOODS & SUPPLIES	2,638	4,500	4,742	242
02-33-20-531	CHEMICALS/SALT	5,613	3,500	2,961	-539
02-33-20-543	NATURAL GAS	2,401	2,000	2,899	899
02-33-20-544	ELECTRICAL POWER	4,527	3,600	5,565	1,965

Account Number	Account Name	1999 Actual	2000 Budget	2000 Actual	Variance
02-33-20-710	GRANTS TO LOCAL GOVERNMENTS	39,583	40,500	38,147	-2,353
	Total Transportation-Air	\$93,796	\$93,466	\$69,084	-\$24,382
WATER SUPPLY & DISTRIBUTION					
02-41-30-110	WAGES & SALARIES	\$277,973	\$305,793	\$262,396	-\$43,397
02-41-30-132	BENEFITS	31,992	46,370	33,688	-12,682
02-41-30-136	WCB CONTRIBUTIONS	2,584	3,360	2,353	-1,007
02-41-50-150	ISOLATION COSTS	0	0	277	277
02-41-30-211	TRAVEL & SUBSISTANCE	20,489	28,150	26,117	-2,033
02-41-30-214	MEMBERSHIP/CONFERENCE FEES	557	600	297	-303
02-41-30-215	FREIGHT	0	0	2,127	2,127
02-41-30-217	TELEPHONE	15,663	9,500	14,286	4,786
02-41-30-221	ADVERTISING	4,418	6,850	1,125	-5,725
02-41-30-233	ENGINEERING CONSULTING	0	0	1,702	1,702
02-41-30-235	PROFESSIONAL FEES	45,817	38,500	53,779	15,279
02-41-30-239	TRAINING & EDUCATION	2,671	10,350	4,405	-5,945
02-41-30-252	BUILDING REPAIRS & MAINTENANCE	35,196	7,900	6,094	-1,806
02-41-30-253	EQUIPMENT REPAIR	2,021	13,300	5,182	-8,118
02-41-30-259	STRUCTURE R&M (ROADS, SEWERS)	1,761	300	1,869	1,569
02-41-30-262	BUILDING & LAND RENTAL	3,456	0	300	300
02-41-30-263	VEHICLE & EQUIPMENT LEASE OR R	6,508	6,500	3,204	-3,296
02-41-30-266	COMMUNICATIONS	5,058	6,800	5,450	-1,350
02-41-40-271	LICENSES & PERMITS	103	500	511	11
02-41-30-274	INSURANCE	6,512	6,091	11,563	5,472
02-41-30-511	GOODS & SUPPLIES	39,541	60,000	53,870	-6,130
02-41-30-521	FUEL & OIL	2,024	2,700	15,565	12,865
02-41-30-531	CHEMICALS/SALT	87,747	88,000	81,339	-6,661
02-41-30-543	NATURAL GAS	16,228	18,500	23,359	4,859
02-41-30-544	ELECTRICAL POWER	51,053	52,000	70,397	18,397
02-41-30-762	CONTRIBUTED TO CAPITAL	259,000	229,450	198,966	-30,484
02-41-30-764	CONTRIBUTED TO RESERVES	0	0	10,050	10,050
02-41-30-831	INTEREST - LONG TERM DEBT	44,320	42,096	46,580	4,484
02-41-30-832	PRINCIPAL - LONG TERM DEBT	46,909	51,924	51,841	-83

Account Number	Account Name	2006 Actual	2006 Budget	2006 Actual	Variance
Total Water Supply & Distribution		\$1,009,601	\$1,035,534	\$988,692	-\$46,842
SANITARY SEWER TREATMENT & DISTRIBUTION					
02-42-30-110	WAGES & SALARIES	\$134,859	\$83,840	\$138,227	54,387
02-42-30-132	BENEFITS	15,827	13,276	18,537	5,261
02-42-30-136	WCB CONTRIBUTIONS	1,252	915	1,323	408
02-42-30-217	TELEPHONE	1,952	1,050	1,234	184
02-42-30-233	ENGINEERING CONSULTING	48	0	0	0
02-42-30-235	PROFESSIONAL FEES	11,905	13,000	4,459	-8,541
02-42-30-252	BUILDING REPAIRS & MAINTENANCE	717	0	0	0
02-42-30-253	EQUIPMENT REPAIR	4,169	12,500	5,597	-6,903
02-42-30-262	BUILDING & LAND RENTAL	168	0	0	0
02-42-30-263	VEHICLE & EQUIPMENT LEASE OR R	217	1,300	799	-501
02-42-30-271	LICENSES & PERMITS	0	300	199	-101
02-42-30-274	INSURANCE	1,307	1,295	2,296	1,001
02-42-30-511	GOODS & SUPPLIES	11,535	36,000	18,716	-17,284
02-42-30-531	CHEMICALS/SALT	1,331	10,500	887	-9,613
02-42-30-543	NATURAL GAS	2,811	4,100	4,494	394
02-42-30-544	ELECTRICAL POWER	11,498	15,500	10,788	-4,712
02-42-30-762	CONTRIBUTED TO CAPITAL	90,000	27,500	64,455	36,955
02-42-30-831	INTEREST - LONG TERM DEBT	45,368	42,478	44,518	2,040
02-42-30-832	PRINCIPAL - LONG TERM DEBT	37,511	41,661	41,661	0
Total Sewer Treatment and Distribution		\$372,475	\$305,215	\$358,190	\$52,975
GARBAGE COLLECTION & DISPOSAL					
02-43-30-110	WAGES & SALARIES	\$4,303	\$18,736	\$7,625	-\$11,111
02-43-30-132	BENEFITS	513	3,015	947	-2,068
02-43-30-136	WCB CONTRIBUTIONS	40	159	65	-94
02-43-30-235	PROFESSIONAL FEES	304,663	315,000	337,708	22,708
02-43-30-239	TRAINING & EDUCATION	1,158	0	0	0
02-43-30-252	BUILDING REPAIRS & MAINTENANCE	0	0	65	65
02-43-30-253	EQUIPMENT REPAIR	2,026	0	0	0
02-43-30-271	LICENSES & PERMITS	308	350	153	-197
02-43-30-511	GOODS & SUPPLIES	3,730	6,700	14,388	7,688

Account Number	Account Name	2000 Actual	2000 Budget	2000 Actual	Variance
02-43-30-544	ELECTRICAL POWER	2,161	2,500	3,187	687
02-43-30-762	CONTRIBUTED TO CAPITAL	40,262	105,000	78,309	-26,691
	Total Garbage Collection & Disposal	\$359,164	\$451,460	\$442,447	-\$9,013
COMMUNITY SERVICES					
02-51-00-214	MEMBERSHIP/CONFERENCE FEES	\$12,604	\$7,200	\$7,980	\$780
02-51-00-221	ADVERTISING	0	8,405	3,116	-5,289
02-51-00-511	GOODS & SUPPLIES	0	5,100	798	-4,302
02-51-00-710	GRANTS TO LOCAL GOVERNMENTS	10,500	163,750	162,200	-1,550
02-51-00-735	GRANTS TO OTHER ORGANIZATIONS	207,711	59,700	42,550	-17,150
	Total Community Services	\$230,815	\$244,155	\$216,644	-\$27,511
PLANNING & DEVELOPMENT					
02-61-30-110	WAGES & SALARIES	\$76,835	\$129,946	\$108,129	-\$21,817
02-61-30-132	BENEFITS	10,152	15,736	11,105	-4,631
02-61-00-136	WCB CONTRIBUTIONS	715	1,268	1,236	-32
02-61-00-151	HONORARIA	900	500	1,000	500
02-61-30-211	TRAVEL & SUBSISTANCE	13,340	17,800	7,369	-10,431
02-61-30-214	MEMBERSHIP/CONFERENCE FEES	225	1,500	290	-1,210
02-61-30-215	FREIGHT	0	0	24	24
02-61-30-217	TELEPHONE	2,939	4,250	1,719	-2,531
02-61-30-221	ADVERTISING	18,405	16,000	21,035	5,035
02-61-30-223	SUBSCRIPTIONS & PUBLICATIONS	492	1,300	876	-424
02-61-30-225	PERMIT PRO/SAFETY CODE FEES	0	1,000	97,993	96,993
02-61-30-232	LEGAL	12,555	11,000	5,787	-5,213
02-61-30-235	PROFESSIONAL FEES	86,303	79,500	84,720	5,220
02-61-30-239	TRAINING & EDUCATION	2,771	2,700	1,668	-1,032
02-61-30-255	VEHICLE REPAIR	4,581	11,500	0	-11,500
02-61-30-266	COMMUNICATIONS	865	0	61	61
02-61-30-274	INSURANCE	754	2,367	3,007	640
02-61-30-511	GOODS & SUPPLIES	7,337	2,400	7,911	5,511
02-61-30-521	FUEL & OIL	1,063	4,000	9,493	5,493
02-61-00-762	CONTRIBUTED TO CAPITAL	48,586	0	0	0
	Total Planning & Development	\$288,818	\$302,767	\$363,423	\$60,656

Number	Description	000 Budget	000 Budget	000 Actual	Variance
AGRICULTURAL SERVICES					
02-63-20-110	WAGES & SALARIES	\$73,747	\$149,233	\$84,489	-\$64,744
02-63-20-132	BENEFITS	9,525	19,517	11,104	-8,413
02-63-20-136	WCB CONTRIBUTIONS	687	1,463	851	-612
02-63-20-151	HONORARIA	3,075	4,125	3,250	-875
02-63-30-211	TRAVEL & SUBSISTANCE	9,061	9,500	6,014	-3,486
02-63-30-214	MEMBERSHIP/CONFERENCE FEES	1,436	1,450	1,374	-76
02-63-30-216	POSTAGE	5	300	101	-199
02-63-30-217	TELEPHONE	577	700	368	-332
02-63-30-221	ADVERTISING	1,884	2,500	1,023	-1,477
02-63-30-223	SUBSCRIPTIONS & PUBLICATIONS	885	800	3,918	3,118
02-63-30-233	ENGINEERING CONSULTING	95,919	0	0	0
02-63-30-239	TRAINING & EDUCATION	1,449	5,750	1,821	-3,929
02-63-30-253	EQUIPMENT REPAIR	13	100	994	894
02-63-30-255	VEHICLE REPAIR	230	0	0	0
02-63-20-259	STRUCTURE R&M (ROADS, SEWERS	310	132,300	161,014	28,714
02-63-30-262	BUILDING & LAND RENTAL	0	400	334	-66
02-63-30-263	VEHICLE & EQUIPMENT LEASE OR R	443	700	182	-518
02-63-20-266	COMMUNICATIONS	189	500	524	24
02-63-30-274	INSURANCE	739	883	1,208	325
02-63-20-511	GOODS & SUPPLIES	10,503	25,200	5,760	-19,440
02-63-20-521	FUEL & OIL	0	0	5,346	5,346
02-63-20-531	CHEMICALS/SALT	21,022	25,000	20,255	-4,745
02-63-30-543	NATURAL GAS	0	100	0	-100
02-63-30-735	GRANTS TO OTHER ORGANIZATIONS	31,950	32,000	31,050	-950
02-63-30-762	CONTRIBUTED TO CAPITAL	107,586	182,625	197,174	14,549
	Total Agricultural Services	\$371,235	\$595,146	\$538,154	-\$56,992
VETERINARY SERVICES					
02-64-20-151	HONORARIA	\$300	\$1,125	\$500	-\$625
02-64-20-211	TRAVEL & SUBSISTANCE	823	200	172	-28
02-64-30-235	PROFESSIONAL FEES	2,006	1,600	2,418	818
02-64-30-511	GOODS & SUPPLIES	0	200	0	-200

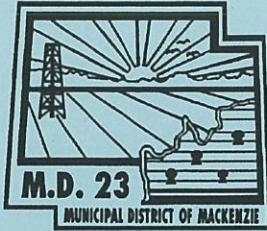
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Account Number	Account Name	1999 Actual	2000 Budget	2000 Actual	Variance
02-64-30-543	NATURAL GAS	0	500	465	-35
02-64-30-544	ELECTRICAL POWER	1,663	2,000	1,548	-452
02-64-30-735	GRANTS TO OTHER ORGANIZATIONS	48,650	55,800	55,800	0
	Total Veterinarian Services	\$53,442	\$61,425	\$60,903	-\$522
SUBDIVISION LAND & DEVELOPMENT					
02-66-00-221	ADVERTISING	0	100	0	-\$100
02-66-00-511	GOODS & SUPPLIES	173	400	80	-320
02-66-20-235	PROFESSIONAL FEES	20,859	1,400	3,592	2,192
	Total Subdivision & Development	\$21,032	\$1,900	\$3,672	\$1,772
RECREATION BOARDS					
02-71-00-274	INSURANCE	\$16,662	\$14,396	\$7,519	-\$6,877
02-71-00-735	GRANTS TO OTHER ORGANIZATIONS	549,933	453,608	403,630	-49,978
02-71-00-710	GRANTS TO LOCAL GOV'TS	0	0	68,608	68,608
02-71-00-762	CONTRIBUTION TO CAPITAL	18,000	0	0	0
	Total Recreation Boards	\$584,595	\$468,004	\$479,757	\$11,753
PARKS & CAMPGROUNDS					
02-72-20-235	PROFESSIONAL FEES	\$0	\$12,044	\$12,768	\$724
02-72-20-511	GOODS & SUPPLIES	16,296	11,500	4,845	-6,655
02-72-00-762	CONTRIBUTED TO CAPITAL	25,000	0	0	0
	Total Parks & Campgrounds	\$41,296	\$23,544	\$17,613	-\$5,931
LIBRARY					
02-74-00-235	PROFESSIONAL FEES	\$0	\$1,500	\$0	-\$1,500
02-74-00-710	GRANTS TO OTHER GOV'T	\$10,000	10,000	10,000	0
02-74-00-735	GRANTS TO OTHER ORGANIZATIONS	46,000	46,000	46,000	0
	Total Library	\$56,000	\$57,500	\$56,000	-\$1,500
REQUISITIONS					
02-85-00-747	SCHOOL REQUISITION	\$6,458,822	\$6,541,601	\$6,299,144	-\$242,457
02-85-00-750	LODGE REQUISITION	185,846	277,308	277,308	0
	Total Requisitions	\$6,644,668	\$6,818,909	\$6,576,452	-\$242,457

Account	2000 Actual	2000 Budget	2000 Actual	Variance
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TOTAL EXPENSES	\$18,039,523	\$19,237,726	\$18,740,701	-\$497,025
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M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Special Meeting Date:	May 15, 2001
Originated By:	Bill Landiuk, Director of Corporate Services
Title:	2000 Audited Financial Statements
Agenda Item No:	4.

BACKGROUND / PROPOSAL:

Pursuant to section 276 of the MGA, each municipality must prepare annual statements of the municipality.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

Administration is requesting that these financial statements be approved and copies will be made available to our ratepayers at the MD office.

COSTS / SOURCE OF FUNDING:

N/A

RECOMMENDED ACTION (by originator):

That the 2000 audited Financial Statements be approved.

Review:

Dept.

C.A.O.

May 7, 2001

PRIVATE AND CONFIDENTIAL

District Council
Municipal District of Mackenzie No. 23
P.O. Box 640
Fort Vermilion, AB T0H 1N0

Dear District Council Members:

We have been engaged to audit the financial statements of the Municipal District of Mackenzie No. 23 for the year ending December 31, 2000. Section 281(1) of the Municipal Government Act requires that we must report to the Council on the annual financial statements and the financial information return of the District.

We have included 10 copies each of the District's financial statements and the financial information return to which are attached our Auditors' Reports. The reports are addressed to District Council and we have issued unqualified opinions.

As Council has the oversight responsibility for the financial reporting process, Canadian Generally Accepted Auditing Standards require us to communicate to Council any matters identified during the financial statement audit that may assist you in fulfilling your responsibilities.

The preparation of financial statements is the responsibility of management of the District. Our audit was designed in accordance with generally accepted auditing standards, which provide for reasonable, rather than absolute, assurance that the financial statements were free of material misstatement. Our audit was not designed for the purpose of identifying other matters that may be of interest to Council or management in discharging their responsibilities.

During the course of our audit of the Municipal District of Mackenzie No. 23 for the year ended December 31, 2000, we would confirm that we did not become aware of any of the following matters: misstatements, other than trivial errors; fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts; significant weaknesses in internal control; or related party transactions which are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

As you may be aware, Mr. Harvey Prockiw has instructed us not to present the results of our audit to Council in person this year as he has indicated that the cost involved in having us appear in person to present our audit conclusions outweighs any possible benefit that Council may receive from an in-person presentation.

It is important to keep in mind that Council has the oversight responsibility for the financial reporting process. Accordingly, reporting to the body that has this responsibility involves two types of matters. Certain matters, such as those concerning the District's operations, financial results and the selection of accounting policies, are best communicated in a report from management which we as auditors would be prepared to comment on. Other matters, such as those concerning audit findings, are best communicated in a report from the auditor on which management may wish to comment. A very important part of this reporting process involves having both the auditor and management present for the Council discussion of these reports in order to be satisfied that each is appropriately addressed.

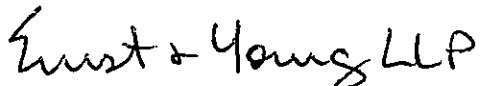
Recommended oversight functions and governance structure also typically provide for in-camera sessions between Council and the auditors without management present and between Council and management without the auditors present. We assume that in your case you have concluded that such procedures are not necessary this year.

We assume that the matters covered in this letter together with our management letter points to be communicated with management and our audit report on the District's financial statements are considered sufficient for Council to carry out its responsibilities. We are of course available to you should there be any matters that you would wish to address.

We appreciate the concerns you and Mr. Prockiw have concerning costs and the desire to keep your administrative expenditures to a minimum. We hope that the information provided above and our signed audit reports are considered appropriate in order for you to carry out your oversight responsibilities to the ratepayers of the District.

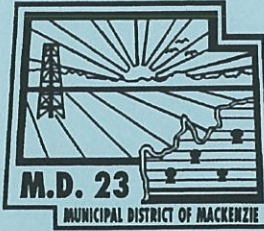
We would like to thank Council for the opportunity to serve as auditors for the District in fiscal 2000. If Council has any questions on the above or other matters, please contact either Les Tutty (403-206-5005) or Gordon McCormack (780-441-4663).

Yours sincerely,



Encls.

cc: Harvey Prockiw, Chief Administrative Officer
Mr. Bill Landiuk, Director of Corporate Services



M.D. of Mackenzie No. 23

Request For Decision

Meeting: Special Council Meeting
Special Meeting Date: May 15, 2001
Meeting Date: May 15, 2001
Originated By: Bill Landiuk, Director of Corporate Services
Title: 2001 Budget
Agenda Item No: 5.

BACKGROUND / PROPOSAL:

Pursuant to sections 242, 243, 244, 245, and 246 of the MGA, each municipality must adopt an operating and capital budget for each calendar year.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

The operating budget has been amended from what has been previously approved in the following areas:

1. Tax Revenue was recalculated with school and lodge requisition amounts, as well as using up to date assessment figures. Tax revenue went from \$11,201,102 to \$17,071,752.
2. Operating expenditures increased in the following areas:
 - a. Requisitions - School \$5,327, 861; Lodge \$316,300.
 - b. Tax write off due to assessment change - \$200,487
 - c. Budget surplus - \$17,002

One item of note to bring to Council attention concerns the 2001 budget containing a budget surplus in the amount of \$17,002. This is necessary because of section 244 of the MGA, whereby a municipality over a three year period cannot be in a deficit position. The budget surplus amount was calculated as follows:

1999 Deficit	\$(162,647)
2000 Surplus	145,645
2001 Budget Surplus	<u>17,002</u>
Three Yr. Balance	\$ 0

Review:

Dept.

C.A.O.

COSTS / SOURCE OF FUNDING:

N/A

RECOMMENDED ACTION (by originator):

That the 2001 operating budget be approved as amended.

Review:



Dept.

C.A.O.

MUNICIPAL DISTRICT OF MACKENZIE #23

2000 Budget

	2000	2001	2002	2003	2004	2005
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REVENUE

TAXATION & SPECIAL LEVIES	\$15,584,748	\$16,427,279	\$16,208,093	\$17,071,752	3.92%	\$644,473
ADMINISTRATION	554,329	662,124	770,378	439,700	-33.59%	-222,424
FIRE PROTECTIVE SERVICES	7,500	5,000	0	0	-100.00%	-5,000
AMBULANCE SERVICES	10,925	10,000	24,988	0	-100.00%	-10,000
BYLAW ENFORCEMENT SERVICES	36,239	83,400	78,546	71,000	-14.87%	-12,400
TRANSPORTATION SERVICES	422,036	418,224	146,432	384,800	-7.99%	-33,424
AIRPORT	21,307	28,000	23,619	28,000	0.00%	0
WATER SUPPLY & DISTRIBUTION	840,275	913,123	903,228	826,800	-9.45%	-86,323
SEWER COLLECTION AND DISPOSAL	282,688	305,822	292,138	278,800	-8.84%	-27,022
FAMILY & COMMUNITY SUPPORT SERVICES	134,748	143,501	111,416	127,000	-11.50%	-16,501
PLANNING & DEVELOPMENT	81,956	125,900	256,725	104,700	-16.84%	-21,200
ECONOMIC/AGRICULTURE SERVICES	48,865	73,750	46,648	74,300	0.75%	550
VETERINARY SERVICES	1,950	1,800	1,650	1,800	0.00%	0
SUBDIVISION LAND DEVELOPMENT	47,492	20,800	12,019	0	-100.00%	-20,800
RECREATION SERVICES	15,994	19,000	10,212	0	100.00%	-19,000
TOTAL REVENUE	\$18,091,052	\$19,237,723	\$18,886,092	\$19,408,652	0.89%	\$170,929

EXPENSES

LEGISLATIVE COUNCIL	\$240,086	\$220,376	\$196,428	\$261,900	18.84%	\$41,524
ADMINISTRATION	1,601,791	1,711,937	1,976,527	2,182,578	27.49%	470,641
FIRE PROTECTIVE SERVICES	440,090	576,018	551,143	760,297	31.99%	184,279
AMBULANCE	292,025	342,256	296,723	493,966	44.33%	151,710
BYLAW ENFORCEMENT SERVICES	243,872	323,090	252,924	226,200	-29.99%	-96,890
TRANSPORTATION SERVICES	5,094,722	5,605,024	5,295,925	5,650,802	0.82%	45,778
AIRPORT	93,796	93,466	69,084	161,800	73.11%	68,334
WATER SUPPLY & DISTRIBUTION	1,009,601	1,035,534	988,692	1,080,002	4.29%	44,468
SEWER COLLECTION AND DISPOSAL	372,475	305,215	358,190	463,691	51.92%	158,476
GARBAGE COLLECTION AND DISPOSAL	359,164	451,460	442,447	517,900	14.72%	66,440
FAMILY & COMMUNITY SUPPORT SERVICES	230,815	244,155	216,644	275,986	13.04%	31,831
PLANNING & DEVELOPMENT	288,818	302,767	363,423	312,900	3.35%	10,133
ECONOMIC/AGRICULTURE SERVICES	371,235	595,146	538,154	722,300	21.37%	127,154
VETERINARIAN SERVICES	53,442	61,425	60,903	62,200	1.26%	775
SUBDIVISION & LAND DEVELOPMENT	21,032	1,900	3,672	5,000	163.16%	3,100
RECREATION SERVICES	625,891	491,548	497,370	527,813	7.38%	36,265
LIBRARY SERVICES	56,000	57,497	56,000	59,156	2.89%	1,659
REQUISITIONS	6,644,668	6,818,909	6,576,452	5,644,161	-17.23%	-1,174,748
TOTAL EXPENSES	\$18,039,523	\$19,237,723	\$18,740,701	\$19,408,652	0.89%	\$170,929

\$0



		2000	2001 Budget	2001 Actual	2001 Budget	Change	Difference
		2000	2001	2001	2001	2000	2001-2000
TAXATION							
01-00-00-111	RESIDENTIAL PROPERTY TAXES	\$1,150,802	\$1,187,208	\$1,224,752	6.43%	\$73,950	
01-00-00-112	COMMERCIAL PROPERTY TAXES	442,634	439,363	435,285	-1.66%	-\$7,349	
01-00-00-113	INDUSTRIAL PROPERTY TAXES	905,477	905,149	1,231,334	35.99%	\$325,857	
01-00-00-114	FARMLAND PROPERTY TAXES	1,015,131	1,010,507	996,670	-1.82%	-\$18,461	
01-00-00-115	MACHINERY & EQUIPMENT TAXES	1,990,838	1,989,305	2,944,104	47.88%	\$953,266	
01-00-00-191	ELECTRIC, PIPELINE, LINEAR,	10,750,950	10,445,193	10,044,005	-6.58%	-\$706,945	
01-00-00-231	FEDERAL GOV'T GRANTS IN LIEU	65,223	15,189	14,545	-77.70%	-\$50,678	
01-00-00-241	PROVINCIAL GOV'T GRANTS IN LIEU	106,224	216,179	181,057	70.45%	\$74,833	
	Total Taxation	\$15,584,748	\$16,427,279	\$16,208,093	3.92%	\$644,473	
ADMINISTRATION							
01-12-20-420	SALES OF GOODS & SERVICES	\$49,310	\$46,500	\$38,316	\$12,500	-73.12%	-\$34,000
01-12-30-510	PENALTIES & COSTS ON TAXES	116,247	100,000	89,136	100,000	0.00%	\$0
01-12-40-511	PENALTIES ON A/R & UTILITIES	4,629	1,500	261	3,000	100.00%	1,500
01-12-30-550	INTEREST REVENUE	339,232	340,000	450,883	242,500	-28.68%	-97,500
01-12-30-592	OIL WELL DRILLING	26,937	60,000	67,562	65,000	8.33%	5,000
01-12-20-597	OTHER REVENUE	3,372	103,050	112,819	5,000	-95.15%	-98,050
01-12-30-840	PROVINCIAL GRANT	14,602	11,074	11,401	11,700	5.65%	626
	Total Administration	\$554,329	\$662,124	\$770,378	\$439,700	-33.59%	-\$222,424
FIRE PROTECTION							
01-23-30-597	OTHER REVENUE	\$7,500	\$5,000	\$0	\$0	-100.00%	-\$5,000
	Total Fire Protection	\$7,500	\$5,000	\$0	\$0	-100.00%	-\$5,000
AMBULANCE SERVICES							
01-25-30-597	OTHER REVENUE	\$0	\$10,000	\$24,988	\$0	-100.00%	-10,000
01-25-30-840	PROVINCIAL GRANTS	10,925	0	0	0	0.00%	0
	Total Ambulance Services	\$10,925	\$10,000	\$24,988	\$0	-100.00%	-\$10,000
ENFORCEMENT							
01-26-30-420	SALES OF GOODS & SERVICES						
01-26-30-520	LICENCES & PERMITS	\$186	\$0	\$160	\$1,000	100.00%	\$1,000
01-26-30-530	FINES	36,053	83,400	78,386	70,000	-16.07%	-13,400

Account Number	Account Name	2000 Actual	2000 Budget	2001 Actual	2001 Budget	Change over 2000	Difference 2001-2000
Total Enforcement		\$36,239	\$83,400	\$78,546	\$71,000	-14.87%	-\$12,400
TRANSPORTATION - ROADS							
01-32-20-420	SALES OF GOODS & SERVICES	\$72,238	\$58,600	\$53,807	\$44,800	-23.55%	-\$13,800
01-32-20-597	OTHER REVENUE	1,271	0	0	0	0.00%	0
01-32-20-840	PROVINCIAL GRANTS	348,527	359,624	92,625	340,000	-5.46%	-19,624
Total Transportation-Roads		\$422,036	\$418,224	\$146,432	\$384,800	-7.99%	-\$33,424
TRANSPORTATION - AIR							
01-33-30-420	SALES OF GOODS & SERVICES	\$0	\$28,000	\$23,619	\$28,000	100.00%	\$0
01-33-30-597	OTHER REVENUE	\$21,307	\$0	\$0	\$0	0.00%	0
Total Transportation-Air		\$21,307	\$28,000	\$23,619	\$28,000	0.00%	\$0
WATER SUPPLY & DISTRIBUTION							
01-41-30-124	WATER FRONTAGE	\$83,662	\$85,676	\$81,228	\$80,000	-6.62%	-\$5,676
01-41-30-420	SALES OF GOODS & SERVICES	0	0	0	10,000	100.00%	10,000
01-41-30-421	SALE OF WATER -METERED	183,628	220,000	211,841	164,800	-25.09%	-55,200
01-41-40-421	SALE OF WATER -METERED	293,483	320,000	335,860	268,000	-16.25%	-52,000
01-41-50-421	SALE OF WATER -METERED	122,964	137,000	119,756	76,900	-43.87%	-60,100
01-41-30-422	SALE OF WATER-BULK	41,532	46,995	38,439	76,500	62.78%	29,505
01-41-40-422	SALE OF WATER-BULK	83,943	62,660	66,065	102,000	62.78%	39,340
01-41-50-422	SALE OF WATER-BULK	0	18,745	6,334	30,600	63.24%	11,855
01-41-30-511	PENALITIES ON AR & UTILITIES	19,386	15,000	22,580	18,000	20.00%	3,000
01-41-30-521	OFFSITE LEVY for WATER	0	0	10,050	0	0.00%	0
01-41-30-597	OTHER REVENUE	8,829	4,800	10,057	0	-100.00%	-4,800
01-41-30-840	PROVINCIAL GRANTS	2,848	2,247	1,018	0	-100.00%	-2,247
Total Water Supply & Distribution		\$840,275	\$913,123	\$903,228	\$826,800	-9.45%	-\$86,323
SEWER TREATMENT & DISTRIBUTION							
01-42-30-124	SEWER FRONTAGE	\$71,375	\$70,445	\$69,314	\$65,000	-7.73%	-\$5,445
01-42-30-421	SALES OF GOODS & SERVICES	68,625	74,000	72,408	69,100	-6.62%	-4,900
01-42-40-421	SALES OF GOODS & SERVICES	105,228	120,000	110,641	112,400	-6.33%	-7,600
01-42-50-421	SALES OF GOODS & SERVICES	35,297	40,000	34,743	32,300	-19.25%	-7,700

		2000	2001 Budget	2000 Actual	2001 Budget	Variance	Difference
		2000	2001 Budget	2000 Actual	2001 Budget	2001-2000	2001-2000
01-42-30-597	OTHER REVENUE	2,036	1,250	5,032	0	-100.00%	-1,250
01-42-30-840	PROVINCIAL GRANT	127	127	0	0	-100.00%	-127
	Total Sewer Treatment and Distribution	\$282,688	\$305,822	\$292,138	\$278,800	-8.84%	-\$27,022
FAMILY & COMMUNITY SUPPORT SERVICES							
01-51-00-597	OTHER REVENUE	\$0	\$33,000	\$0	\$0	-100.00%	-\$33,000
01-51-00-840	PROVINCIAL GRANTS	134,748	110,501	111,416	127,000	14.93%	16,499
	Total Family & Community Support Services	\$134,748	\$143,501	\$111,416	\$127,000	-11.50%	-\$16,501
PLANNING & DEVELOPMENT							
01-61-30-420	SALES OF GOODS & SERVICES	\$0	\$1,900	\$1,185	\$500	-73.68%	-\$1,400
01-61-30-520	LICENCES & PERMITS	19,998	8,000	20,470	12,000	50.00%	4,000
01-61-30-526	SAFETY CODE PERMITS	60,142	115,000	232,038	84,000	-26.96%	-31,000
01-61-30-531	SAFETY CODE COUNCIL	1,816	1,000	3,032	1,000	0.00%	0
01-61-30-560	RENTAL & LEASE REVENUE	0	0	0	7,200	100.00%	7,200
	Total Planning & Development	\$81,956	\$125,900	\$256,725	\$104,700	-16.84%	-\$21,200
AGRICULTURAL SERVICES							
01-63-20-420	SALES OF GOODS & SERVICES	\$1,030	\$2,000	\$1,373	\$2,300	15.00%	\$300
01-63-20-560	RENTAL & LEASE REVENUE	7,260	5,000	0	6,000	20.00%	1,000
01-63-30-597	OTHER REVENUE	0	500	400	0	-100.00%	-500
01-63-20-840	PROVINCIAL GRANTS	40,575	66,250	44,875	66,000	-0.38%	-250
	Total Agricultural Services	\$48,865	\$73,750	\$46,648	\$74,300	0.75%	\$550
VETERINARIAN SERVICES							
01-64-30-560	RENTAL & LEASE REVENUE	\$1,950	\$1,800	\$1,650	\$1,800	0.00%	\$0
	Total Veterinarian Services	\$1,950	\$1,800	\$1,650	\$1,800	0.00%	\$0
SUBDIVISION LAND & DEVELOPMENT							
01-66-20-424	SALE OF LAND	\$29,949	\$0	\$0	\$0	0.00%	\$0
01-66-20-560	RENTAL & LEASE REVENUE	17,543	20,800	12,019	0	-100.00%	-20,800
	Total Subdivision & Development	\$47,492	\$20,800	\$12,019	\$0	-100.00%	-\$20,800
PARKS & CAMPGROUNDS							

Account		001	001	001	001	Change	Variance
		001	001	001	001	over 2000	001-2000
01-72-20-420	SALES OF GOODS & SERVICES	\$7,994	\$11,000	\$660	\$0	-100.00%	-\$11,000
01-72-00-597	OTHER REVENUE	0	0	1,552	0	0.00%	0
01-72-00-840	PROVINCIAL GRANTS	\$8,000	\$8,000	\$8,000	0	-100.00%	-8,000
	Total Parks & Campgrounds	\$15,994	\$19,000	\$10,212	\$0	-100.00%	-19,000
TOTAL REVENUE		\$18,091,052	\$19,237,723	\$18,886,092	\$19,408,652	0.89%	\$170,929
COUNCIL							
02-11-30-110	ADMINISTRATIVE WAGES	\$854	\$780	\$951	\$0	-100.00%	-\$780
02-11-30-131	BENEFITS	939	176	2,147	0	-100.00%	-176
02-11-30-151	HONORARIA	70,065	150,000	121,250	160,500	7.00%	10,500
02-11-30-211	TRAVEL & SUBSISTENCE	87,031	50,000	42,021	71,700	43.40%	21,700
02-11-30-214	MEMBERSHIP/CONFERENCE FEES	2,238	7,500	3,228	3,300	-56.00%	-4,200
02-11-30-217	TELEPHONE	7,789	1,000	4,240	2,400	140.00%	1,400
02-11-30-221	ADVERTISING	1,522	2,500	14,140	13,100	424.00%	10,600
02-11-30-259	PROFESSIONAL SERVICES	54,452	0	0	0	0.00%	0
02-11-30-262	BUILDING RENTAL	5,503	400	2,800	400	0.00%	0
02-11-30-274	INSURANCE	2,332	1,520	1,930	2,000	31.58%	480
02-11-30-290	ELECTION COSTS	1,936	3,000	0	5,000	100.00%	2,000
02-11-30-511	GOODS & SERVICES	5,425	3,500	3,721	3,500	0.00%	0
	Total Council	\$240,086	\$220,376	\$196,428	\$261,900	18.84%	\$41,524
ADMINISTRATION							
02-12-20-110	WAGES & SALARIES	\$401,515	\$486,897	\$434,422	\$513,700	5.50%	\$26,803
02-12-20-132	BENEFITS	40,160	63,859	52,135	69,189	8.35%	5,330
02-12-20-136	WORKERS COMPENSATION	3,521	3,689	4,308	5,600	51.80%	1,911
02-12-30-142	RECRUITING	0	10,000	70,229	10,000	100.00%	0
02-12-20-211	TRAVEL & SUBSISTENCE	61,876	65,100	65,526	53,200	-18.28%	-11,900
02-12-30-214	MEMBERSHIP/CONFERENCE FEES	6,441	4,500	15,059	18,000	300.00%	13,500
02-12-20-215	FREIGHT	0	0	325	3,000	100.00%	3,000
02-12-20-216	POSTAGE	7,579	10,250	21,836	15,000	46.34%	4,750
02-12-20-217	TELEPHONE	51,202	38,500	50,924	50,000	29.87%	11,500
02-12-20-221	ADVERTISING	12,854	7,600	8,850	7,600	0.00%	0
02-12-30-223	SUBSCRIPTIONS & PUBLICATIONS	4,183	5,650	2,306	2,000	-64.60%	-3,650

Account	2000 Actual	2000 Budget	2001 Actual	2001 Budget	Variance	Difference	
Account	2000	2000 Budget	2001 Actual	2001 Budget	% of 2000	% of 2000	
02-12-30-231	AUDIT/ACCOUNTING	25,565	37,500	38,955	42,500	13.33%	5,000
02-12-30-232	LEGAL	14,521	15,000	26,220	15,000	0.00%	0
02-12-30-235	PROFESSIONAL FEES	82,746	65,000	66,941	62,000	-4.62%	-3,000
02-12-20-239	TRAINING & EDUCATION	25,673	28,750	20,920	24,500	-14.78%	-4,250
02-12-30-242	COMPUTER PROGRAMING/DATA PROCESSIN	28,159	32,000	44,371	44,000	37.50%	12,000
02-12-20-252	BUILDING REPAIRS & MAINENANCE	10,577	19,000	26,205	19,000	0.00%	0
02-12-20-253	EQUIPMENT REPAIR	1,253	6,000	4,741	6,000	0.00%	0
02-12-30-255	VEHICLE REPAIR	0	2,500	0	1,000	-60.00%	-1,500
02-12-20-262	BUILDING RENTAL & LAND RENTAL	5,754	5,400	7,343	0	0.00%	-5,400
02-12-20-263	MACHINE & EQUIPMENT RENTAL	49,411	35,050	37,715	63,200	80.31%	28,150
02-12-20-266	MOBILE COMM EQUIPMENT RENTAL	2,672	1,500	3,221	0	-100.00%	-1,500
02-12-30-271	LICENSES & PERMITS	52	0	2,795	0	-100.00%	0
02-12-30-272	DAMAGE CLAIMS	0	0	0	1,000	100.00%	1,000
02-12-30-273	TAXES	0	0	10,865	0	0.00%	0
02-12-30-274	INSURANCE	34,415	27,701	30,539	28,000	1.08%	299
02-12-30-290	ELECTION COSTS	1,936	0	0	0	0.00%	0
02-12-30-342	ASSESSOR FEES	157,237	140,000	163,909	160,000	14.29%	20,000
02-12-20-511	GOODS & SUPPLIES	43,658	50,491	79,327	56,000	10.91%	5,509
02-12-20-521	FUEL/OIL	222	5,000	6,218	8,700	74.00%	3,700
02-12-20-543	NATURAL GAS	3,504	4,000	4,138	7,100	77.50%	3,100
02-12-20-544	ELECTRIC POWER	6,305	6,500	5,764	9,300	43.08%	2,800
02-12-30-710	GRANTS TO LOCAL GOV'T	400,000	400,000	400,000	400,000	0.00%	0
02-12-30-762	CONTRIBUTED TO CAPITAL	46,100	65,000	21,565	200,500	208.46%	135,500
02-12-30-765	ADD TO OPERATING ALLOWANCE	0	0	23,906	0	0.00%	0
02-12-30-810	INTEREST AND SERVICE CHARGES	11,680	4,500	2,851	5,000	11.11%	500
02-12-30-921	BAD DEBT EXPENSE	11,319	65,000	15,418	5,000	-92.31%	-60,000
02-12-30-922	TAX CANCELLATION DUE TO ASSESSMENT	49,701	0	153,825	260,487	100.00%	260,487
02-12-30-990	OTHER (GST ADJ.01999)/TO SURPLUS 2001	0	0	52,855	17,002	0.00%	17,002
	Total Administration	\$1,601,791	\$1,711,937	\$1,976,527	\$2,182,578	27.49%	\$470,641
FIRE PROTECTION							
02-23-30-110	WAGES & SALARIES	\$44,437	\$50,269	\$57,299	\$36,500	-27.39%	-\$13,769
02-23-30-132	BENEFITS	5,486	6,953	6,904	4,400	-36.72%	-2,553
02-23-30-136	WCB CONTRIBUTIONS	414	410	480	300	-26.83%	-110
02-23-30-151	HONORARIA	5,600	71,000	68,370	62,400	-12.11%	-8,600

Account Number	Account Name	2000 Actual	2000 Budget	2000 Actual	2000 Budget	% Change over 2000	difference 2000-2000
02-23-30-211	TRAVEL & SUBSISTANCE	14,439	15,500	13,788	9,500	-38.71%	-6,000
02-23-30-211	MEMBERSHIP/CONFERENCE FEES	560	1,700	784	1,450	-14.71%	-250
02-23-30-215	FREIGHT	0	0	234	2,000	100.00%	2,000
02-23-30-216	POSTAGE	71	200	76	0	-100.00%	-200
02-23-30-217	TELEPHONE	17,674	24,900	13,902	16,300	-34.54%	-8,600
02-23-30-221	ADVERTISING	434	800	144	0	-100.00%	-800
02-23-30-223	SUBSCRIPIONS & PUBLICATIONS	6,223	500	1,046	0	-100.00%	-500
02-23-30-232	LEGAL	0	0	0	5,000	100.00%	5,000
02-23-30-235	PROFESSIONAL FEES	88,784	32,000	41,839	23,000	-28.13%	-9,000
02-23-30-239	TRAINING & EDUCATION	35,120	48,500	13,468	44,700	-7.84%	-3,800
02-23-30-252	BUILDING REPAIRS & MAINTENANCE	3,412	5,000	5,164	14,000	180.00%	9,000
02-23-30-253	EQUIPMENT REPAIR	407	3,000	1,369	31,100	936.67%	28,100
02-23-30-255	VEHICLE REPAIR	7,345	12,000	21,047	12,500	4.17%	500
02-23-30-262	BUILDING & LAND RENTAL	85	0	0	0	0.00%	0
02-23-30-263	VEHICLE & EQUIPMENT LEASE OR RENTAL	401	2,000	88	9,300	100.00%	7,300
02-23-30-266	COMMUNICATIONS	40,266	20,500	18,904	28,200	37.56%	7,700
02-23-30-271	LICENSES & PERMITS	15	200	0	0	-100.00%	-200
02-23-30-274	INSURANCE	11,668	9,236	12,744	10,300	11.52%	1,064
02-23-30-511	GOODS & SUPPLIES	87,758	80,500	91,319	57,000	-29.19%	-23,500
02-23-30-521	FUEL & OIL	2,442	13,500	2,631	12,500	-7.41%	-1,000
02-23-30-531	CHEMICALS/SALT	1,158	3,250	1,313	6,600	103.08%	3,350
02-23-30-543	NATURAL GAS	6,380	7,000	7,915	12,400	77.14%	5,400
02-23-30-544	ELECTRICAL POWER	7,011	8,500	11,182	17,000	100.00%	8,500
02-23-30-710	GRANTS TO LOCAL GOV'T	20,000	20,000	20,000	60,647	203.24%	40,647
02-23-00-762	CONTRIBUTED TO CAPITAL	32,500	49,800	50,333	133,200	167.47%	83,400
02-23-00764	CONTRIBUTION TO RESERVE	0	88,800	88,800	150,000	68.92%	61,200
	Total Fire Protection	\$440,090	\$576,018	\$551,143	\$760,297	31.99%	\$184,279
AMBULANCE SERVICES							
02-25-30-110	WAGES & SALARIES	\$16,070	\$21,533	\$14,909	\$18,300	-15.01%	-\$3,233
02-25-30-132	BENEFITS	1,326	2,979	1,966	2,200	-26.15%	-779
02-25-30-136	WCB CONTRIBUTIONS	150	176	136	200	13.64%	24
02-25-30-151	HONORARIA	0	0	0	28,470	100.00%	28,470
02-25-30-211	TRAVEL & SUBSISTANCE	2,866	2,000	863	5,000	150.00%	3,000
02-25-30-214	MEMBERSHIP/CONFERENCE FEES	900	1,000	1,235	1,000	0.00%	0

Account	Description	2000 Actual	2001 Budget	2000 Actual	2001 Budget	Change over 2000	Difference 2001-2000
02-25-30-217	TELEPHONE	4,119	1,200	4,638	0	-100.00%	-1,200
02-25-30-221	ADVERTISING	0	500	0	0	-100.00%	-500
02-25-30-223	SUBSCRIPTIONS & PUBLICATIONS	0	200	392	0	-100.00%	-200
02-25-30-235	PROFESSIONAL FEES	93,290	151,000	106,255	394,200	161.06%	243,200
02-25-30-239	TRAINING & EDUCATION	9,943	11,000	20,697	12,000	9.09%	1,000
02-25-30-252	BUILDING REPAIRS & MAINTENANCE	4,258	3,000	0	6,000	100.00%	3,000
02-25-30-255	VEHICLE REPAIR	0	1,000	6,303	0	-100.00%	-1,000
02-25-30-266	COMMUNICATIONS	3,206	2,000	4,738	6,350	217.50%	4,350
02-25-30-274	INSURANCE	4,442	4,168	3,884	4,146	-0.53%	-22
02-25-30-511	GOODS & SUPPLIES	7,058	4,000	398	9,000	125.00%	5,000
02-25-30-521	FUEL & OIL	22	1,000	66	0	-100.00%	-1,000
02-25-30-531	CHEMICALS/SALT	0	1,000	0	0	-100.00%	-1,000
02-25-30-543	NATURAL GAS	1,324	0	1,415	2,300	0.00%	2,300
02-25-30-544	ELECTRICAL POWER	6,551	0	2,947	4,800	0.00%	4,800
02-25-30-735	GRANTS TO OTHER ORGANIZATIONS	101,500	104,500	99,500	0	-100.00%	-104,500
02-25-00-762	CONTRIBUTED TO CAPITAL	35,000	30,000	26,381	0	-100.00%	-30,000
	Total Ambulance Services	\$292,025	\$342,256	\$296,723	\$493,966	44.33%	\$151,710
ENFORCEMENT SERVICES							
02-26-20-110	WAGES & SALARIES	\$154,059	\$178,992	\$100,772	\$91,300	-48.99%	-\$87,692
02-26-20-132	BENEFITS	13,278	25,565	14,121	13,700	-46.41%	-11,865
02-26-20-136	WCB CONTRIBUTIONS	1,221	1,786	1,515	1,100	-38.41%	-686
02-26-30-211	TRAVEL & SUBSISTANCE	8,638	10,900	4,351	4,000	-63.30%	-6,900
02-26-30-214	MEMBERSHIP/CONFERENCE FEES	520	750	620	500	-33.33%	-250
02-26-30-217	TELEPHONE	7,679	4,500	7,223	5,000	11.11%	500
02-26-20-221	ADVERTISING	1,174	1,988	852	1,500	-24.55%	-488
02-26-30-223	SUBSCRIPTIONS & PUBLICATIONS	122	300	113	500	66.67%	200
02-26-30-232	LEGAL	0	0	0	2,100	100.00%	2,100
02-26-20-235	PROFESSIONAL FEES	0	0	31,032	0	100.00%	0
02-26-30-239	TRAINING & EDUCATION	1,080	2,500	280	2,500	0.00%	0
02-26-40-252	BUILDING REPAIRS & MAINENANCE	3,529	0	0	500	100.00%	500
02-26-30-253	EQUIPMENT REPAIR	0	0	0	1,500	100.00%	1,500
02-26-30-255	VEHICLE REPAIR	0	4,500	1,456	5,000	11.11%	500
02-26-30-266	COMMUNICATIONS	769	0	0	1,800	100.00%	1,800
02-26-30-265	LICENSES & PERMITS	191	200	25	0	-100.00%	-200

Account Number	Description	2000	2001 Budget	2001 Actual	2001 Budget	% Change 2000	Variance 2001-2000
02-26-30-274	INSURANCE	554	810	738	800	-1.23%	-10
02-26-30-511	GOODS & SUPPLIES	8,740	8,500	7,132	8,100	-4.71%	-400
02-26-30-521	FUEL & OIL	3,218	15,500	19,495	18,000	16.13%	2,500
02-26-20-710	GRANTS TO LOCAL GOV'T	0	0	0	17,000	100.00%	17,000
02-26-30-762	CONTRIBUTED TO CAPITAL	22,000	15,000	11,899	0	-100.00%	-15,000
02-26-30-821	EQUIPMENT LEASE INTEREST	2,728	6,822	7,531	3,710	-45.62%	-3,112
02-26-30-822	EQUIPMENT LEASE PRINCIPAL	14,372	44,477	43,769	47,590	7.00%	3,113
	Total Enforcement Services	\$243,872	\$323,090	\$252,924	\$226,200	-29.99%	-\$96,890
TRANSPORTATION - ROADS							
02-32-20-110	WAGES & SALARIES	\$1,107,387	\$1,183,423	\$1,000,624	\$1,082,951	-8.49%	-\$100,472
02-32-20-132	BENEFITS	125,212	149,491	124,402	130,536	-12.68%	-18,955
02-32-20-136	WCB CONTRIBUTIONS	10,287	11,410	11,958	13,400	17.44%	1,990
02-32-00-150	ISOLATION COSTS	0	0	139	14,400	100.00%	14,400
02-32-20-211	TRAVEL & SUBSISTANCE	19,137	25,400	19,150	20,000	-21.26%	-5,400
02-32-30-214	MEMBERSHIP/CONFERENCE FEES	0	4,000	621	2,000	-50.00%	-2,000
02-32-20-215	FREIGHT	0	0	1,335	10,000	100.00%	10,000
02-32-20-217	TELEPHONE	17,206	20,000	14,023	15,000	-25.00%	-5,000
02-32-20-221	ADVERTISING	6,728	10,000	6,766	8,000	-20.00%	-2,000
02-32-00-223	SUBSCRIPTIONS & PUBLICATIONS	242	500	202	500	0.00%	0
02-32-00-232	LEGAL	0	0	0	5,000	100.00%	5,000
02-32-20-233	ENGINEERING CONSULTING	65,139	40,000	219,660	60,000	50.00%	20,000
02-32-20-234	GRAVEL HAULING	0	0	21,656	528,000	100.00%	528,000
02-32-20-235	PROFESSIONAL FEES	1,252,017	1,353,000	782,001	359,900	-73.40%	-993,100
02-32-20-239	TRAINING & EDUCATION	4,166	16,250	3,913	6,000	-63.08%	-10,250
02-32-20-251	BRIDGE REPAIR & MAINTENANCE	0	0	4,566	14,000	100.00%	14,000
02-32-20-252	BUILDING REPAIRS & MAINTENANCE	2,293	8,000	7,967	13,500	68.75%	5,500
02-32-20-253	EQUIPMENT REPAIR	350	9,075	9,368	66,000	627.27%	56,925
02-32-20-255	VEHICLE REPAIR	227	8,000	6,122	36,000	350.00%	28,000
02-32-20-259	STRUCTURAL R&M (ROADS)	0	11,521	9,891	87,000	655.14%	75,479
02-32-00-262	BUILDING & LAND RENTAL	6,257	100	52	0	-100.00%	-100
02-32-20-263	VEHICLE & EQUIPMENT LEASE OR RENTAL	170,114	163,500	274,345	94,000	-42.51%	-69,500
02-32-20-266	COMMUNICATIONS	15,307	16,000	6,924	10,000	-37.50%	-6,000
02-32-20-271	LICENSES & PERMITS	3,685	10,250	3,974	5,000	-51.22%	-5,250
02-32-20-272	DAMAGE CLAIMS	2,449	6,500	5,124	6,500	0.00%	0

		01/01/00	01/01/01	01/01/02	01/01/03	Change 01/01/00	Difference 01/01/00
02-32-20-274	INSURANCE	24,537	32,738	28,990	15,000	-54.18%	-17,738
02-32-20-511	GOODS & SUPPLIES	316,800	415,862	373,733	191,500	-53.95%	-224,362
02-32-20-521	FUEL & OIL	327,584	227,500	246,078	162,000	-28.79%	-65,500
02-32-20-531	CHEMICALS/SALT	836,804	699,413	1,387,355	79,000	-88.70%	-620,413
02-32-20-533	GRADER BLADES	0	0	1,148	50,000	100.00%	50,000
02-32-20-534	GRAVEL	0	0	198	726,300	100.00%	726,300
02-32-20-543	NATURAL GAS	5,697	8,100	5,156	8,500	4.94%	400
02-32-20-544	ELECTRICAL POWER	44,423	62,500	49,642	80,900	29.44%	18,400
02-32-00-762	CONTRIBUTED TO CAPITAL	610,222	923,813	551,899	379,000	-58.97%	-544,813
02-32-00-764	CONTRIBUTED TO RESERVE	0	0	0	1,292,104	100.00%	1,292,104
02-32-00-821	EQUIPMENT LEASE INTEREST	19,950	19,418	11,804	6,952	-64.20%	-12,466
02-32-00-822	EQUIPMENT LEASE PRINCIPLE	100,502	169,260	105,139	71,859	-57.55%	-97,401
	Total Transportation-Roads	\$5,094,722	\$5,605,024	\$5,295,925	\$5,650,802	0.82%	\$45,778

TRANSPORTATION - AIR

02-33-20-110	WAGES & SALARIES	\$2,384	\$11,687	\$2,411	\$6,500	-44.38%	-\$5,187
02-33-20-132	BENEFITS	330	1,569	245	700	-55.39%	-869
02-33-20-136	WCB CONTRIBUTIONS	22	110	21	100	-9.09%	-10
02-33-20-211	TRAVEL & SUBSISTANCE	0	1,000	0	0	-100.00%	-1,000
02-33-20-214	MEMBERSHIP/CONFERENCE FEES	0	500	360	0	-100.00%	-500
02-33-20-217	TELEPHONE	0	100	0	0	-100.00%	-100
02-33-20-235	PROFESSIONAL FEES	0	1,000	56	6,000	500.00%	5,000
02-33-20-252	EQUIPMENT REPAIR	0	0	0	3,000	100.00%	3,000
02-33-20-259	STRUCTURE R&M (ROADS, SEWERS, WATER)	28,700	17,700	5,058	16,000	-9.60%	-1,700
02-33-20-263	VEHICLE & EQUIPMENT LEASE	5,683	3,700	3,586	4,000	8.11%	300
02-33-20-274	INSURANCE	1,915	2,000	3,033	3,200	60.00%	1,200
02-33-20-511	GOODS & SUPPLIES	2,638	4,500	4,742	4,000	-11.11%	-500
02-33-20-531	CHEMICALS/SALT	5,613	3,500	2,961	7,200	105.71%	3,700
02-33-20-543	NATURAL GAS	2,401	2,000	2,899	4,800	140.00%	2,800
02-33-20-544	ELECTRICAL POWER	4,527	3,600	5,565	8,900	147.22%	5,300
02-33-20-710	GRANTS TO LOCAL GOVERNMENTS	39,583	40,500	38,147	42,400	4.69%	1,900
02-33-20-762	CONTRIBUTED TO CAPITAL	0	0	0	55,000	100.00%	55,000
	Total Transportation-Air	\$93,796	\$93,466	\$69,084	\$161,800	73.11%	\$68,334

Account Number	Description	2000 Actual	2000 Actual	2000 Actual	2001 Budget	Change for 2000	Variance 2000-2001
WATER SUPPLY & DISTRIBUTION							
02-41-30-110	WAGES & SALARIES	\$277,973	\$305,793	\$262,396	\$225,100	-26.39%	-\$80,693
02-41-30-132	BENEFITS	31,992	46,370	33,688	31,300	-32.50%	-15,070
02-41-30-136	WCB CONTRIBUTIONS	2,584	3,360	2,353	2,700	-19.64%	-660
02-41-50-150	ISOLATION COSTS	0	0	277	12,400	100.00%	12,400
02-41-30-211	TRAVEL & SUBSISTANCE	20,489	28,150	26,117	22,000	-21.85%	-6,150
02-41-30-214	MEMBERSHIP/CONFERENCE FEES	557	600	297	1,000	66.67%	400
02-41-30-215	FREIGHT	0	0	2,127	18,000	100.00%	18,000
02-41-30-217	TELEPHONE	15,663	9,500	14,286	16,000	68.42%	6,500
02-41-30-221	ADVERTISING	4,418	6,850	1,125	3,000	-56.20%	-3,850
02-41-30-223	SUBSCRIPTIONS & PUBLICATIONS	0	0	0	1,000	100.00%	1,000
02-41-30-232	LEGAL	0	0	0	2,000	100.00%	2,000
02-41-30-233	ENGINEERING CONSULTING	0	0	1,702	18,000	100.00%	18,000
02-41-30-235	PROFESSIONAL FEES	45,817	38,500	53,779	32,500	-15.58%	-6,000
02-41-30-239	TRAINING & EDUCATION	2,671	10,350	4,405	8,300	-19.81%	-2,050
02-41-30-252	BUILDING REPAIRS & MAINTENANCE	35,196	7,900	6,094	21,400	170.89%	13,500
02-41-30-253	EQUIPMENT REPAIR	2,021	13,300	5,182	29,500	121.80%	16,200
02-41-30-255	VEHICLE REPAIR	0	0	0	13,000	100.00%	13,000
02-41-30-259	STRUCTURE R&M (ROADS, SEWERS, WATER)	1,761	300	1,869	49,000	16233.33%	48,700
02-41-30-262	BUILDING & LAND RENTAL	3,456	0	300		100.00%	0
02-41-30-263	VEHICLE & EQUIPMENT LEASE OR RENTAL	6,508	6,500	3,204	6,300	-3.08%	-200
02-41-30-266	COMMUNICATIONS	5,058	6,800	5,450	6,900	1.47%	100
02-41-40-271	LICENSES & PERMITS	103	500	511	1,000	100.00%	500
02-41-30-272	DAMAGE CLAIMS	0	0	0	6,000	100.00%	6,000
02-41-30-274	INSURANCE	6,512	6,091	11,563	8,300	36.27%	2,209
02-41-30-511	GOODS & SUPPLIES	39,541	60,000	53,870	88,800	48.00%	28,800
02-41-30-521	FUEL & OIL	2,024	2,700	15,565	30,000	1011.11%	27,300
02-41-30-531	CHEMICALS/SALT	87,747	88,000	81,339	85,000	-3.41%	-3,000
02-41-30-543	NATURAL GAS	16,228	18,500	23,359	36,500	97.30%	18,000
02-41-30-544	ELECTRICAL POWER	51,053	52,000	70,397	105,400	102.69%	53,400
02-41-30-762	CONTRIBUTED TO CAPITAL	259,000	229,450	198,966	95,500	-58.38%	-133,950
02-41-30-764	CONTRIBUTED TO RESERVES	0	0	10,050	0	0.00%	0
02-41-30-831	INTEREST - LONG TERM DEBT	44,320	42,096	46,580	39,814	-5.42%	-2,282
02-41-30-832	PRINCIPAL - LONG TERM DEBT	46,909	51,924	51,841	57,288	10.33%	5,364
02-41-30-921	BAD DEBT EXPENSE	0	0	0	7,000	100.00%	7,000

		2000	2001 Budget	2000	2001 Budget	Change 2000	Difference 2001-2000
Total Water Supply & Distribution		\$1,009,601	\$1,035,534	\$988,692	\$1,080,002	4.29%	\$44,468
SANITARY SEWER TREATMENT & DISTRIBUTION							
02-42-30-110	WAGES & SALARIES	\$134,859	\$83,840	\$138,227	\$151,800	81.06%	\$67,960
02-42-30-132	BENEFITS	15,827	13,276	18,537	20,900	57.43%	7,624
02-42-30-136	WCB CONTRIBUTIONS	1,252	915	1,323	1,800	96.72%	885
02-42-30-217	TELEPHONE	1,952	1,050	1,234	1,200	14.29%	150
02-42-30-232	LEGAL	0	0	0	2,000	100.00%	2,000
02-42-30-233	ENGINEERING CONSULTING	48	0	0	9,000	100.00%	9,000
02-42-30-235	PROFESSIONAL FEES	11,905	13,000	4,459	3,600	100.00%	-9,400
02-42-30-252	BUILDING REPAIRS & MAINTENANCE	717	0	0	4,700	100.00%	4,700
02-42-30-253	EQUIPMENT REPAIR	4,169	12,500	5,597	12,000	-4.00%	-500
02-42-30-259	STRUCTURE R&M (SEWERS,	0	0	0	22,000	0.00%	22,000
02-42-30-262	BUILDING & LAND RENTAL	168	0	0	0	100.00%	0
02-42-30-263	VEHICLE & EQUIPMENT LEASE OR RENTAL	217	1,300	799	6,300	384.62%	5,000
02-42-30-271	LICENSES & PERMITS	0	300	199	0	-100.00%	-300
02-42-30-272	DAMAGE CLAIMS	0	0	0	6,000	100.00%	6,000
02-42-30-274	INSURANCE	1,307	1,295	2,296	3,150	143.24%	1,855
02-42-30-511	GOODS & SUPPLIES	11,535	36,000	18,716	38,700	7.50%	2,700
02-42-30-531	CHEMICALS/SALT	1,331	10,500	887	5,000	-52.38%	-5,500
02-42-30-543	NATURAL GAS	2,811	4,100	4,494	7,100	73.17%	3,000
02-42-30-544	ELECTRICAL POWER	11,498	15,500	10,788	17,400	12.26%	1,900
02-42-30-762	CONTRIBUTED TO CAPITAL	90,000	27,500	64,455	65,500	138.18%	38,000
02-42-30-831	INTEREST - LONG TERM DEBT	45,368	42,478	44,518	39,268	-7.56%	-3,210
02-42-30-832	PRINCIPAL - LONG TERM DEBT	37,511	41,661	41,661	46,273	11.07%	4,612
Total Sewer Treatment and Distribution		\$372,475	\$305,215	\$358,190	\$463,691	51.92%	\$158,476
GARBAGE COLLECTION & DISPOSAL							
02-43-30-110	WAGES & SALARIES	\$4,303	\$18,736	\$7,625	\$26,900	43.57%	\$8,164
02-43-30-132	BENEFITS	513	3,015	947	3,200	6.14%	185
02-43-30-136	WCB CONTRIBUTIONS	40	159	65	1,100	591.82%	941
02-43-30-232	LEGAL	0	0	0	2,000	100.00%	2,000
02-43-30-235	PROFESSIONAL FEES	304,663	315,000	337,708	410,000	30.16%	95,000
02-43-30-239	TRAINING & EDUCATION	1,158	0	0	6,500	100.00%	6,500
02-43-30-252	BUILDING REPAIRS & MAINTENANCE	0	0	65	17,700	100.00%	17,700

Account Number	Description	1999	2000 Budget	2000 Actual	2001 Budget	Change over 2000	Difference 2000-2001
02-43-30-253	EQUIPMENT REPAIR	2,026	0	0	16,000	100.00%	16,000
02-43-30-271	LICENSES & PERMITS	308	350	153	1,000	185.71%	650
02-43-30-272	DAMAGE CLAIMS	0	0	0	3,000	100.00%	3,000
02-43-30-511	GOODS & SUPPLIES	3,730	6,700	14,388	4,000	-40.30%	-2,700
02-43-30-544	ELECTRICAL POWER	2,161	2,500	3,187	5,000	100.00%	2,500
02-43-30-762	CONTRIBUTED TO CAPITAL	40,262	105,000	78,309	21,500	-79.52%	-83,500
	Total Garbage Collection & Disposal	\$359,164	\$451,460	\$442,447	\$517,900	14.72%	\$66,440
COMMUNITY SERVICES							
02-51-00-110	WAGES & SALARIES	\$0	\$0	\$0	\$9,130	100.00%	\$9,130
02-51-00-132	BENEFITS	0	0	0	1,100	100.00%	1,100
02-51-00-136	WCB	0	0	0	200	100.00%	200
02-51-00-211	TRAVEL & SUBSISTANCE	0	0	0	1,000	100.00%	1,000
02-51-00-214	MEMBERSHIP/CONFERENCE FEES	12,604	7,200	7,980	300	-95.83%	-6,900
02-51-00-221	ADVERTISING	0	8,405	3,116	0	0.00%	-8,405
02-51-00-239	TRAINING & EDUCATION	0	0	0	500	100.00%	500
02-51-00-511	GOODS & SUPPLIES	0	5,100	798	1,000	-80.39%	-4,100
02-51-00-710	GRANTS TO LOCAL GOVERNMENTS	10,500	163,750	162,200	22,906	-86.01%	-140,844
02-51-00-735	GRANTS TO OTHER ORGANIZATIONS	207,711	59,700	42,550	239,850	301.76%	180,150
	Total Community Services	\$230,815	\$244,155	\$216,644	\$275,986	13.04%	\$31,831
PLANNING & DEVELOPMENT							
02-61-30-110	WAGES & SALARIES	\$76,835	\$129,946	\$108,129	\$98,600	-24.12%	-\$31,346
02-61-30-132	BENEFITS	10,152	15,736	11,105	13,600	-13.57%	-2,136
02-61-00-136	WCB CONTRIBUTIONS	715	1,268	1,236	1,100	-13.25%	-168
02-61-00-151	HONORARIA	900	500	1,000	2,200	340.00%	1,700
02-61-30-211	TRAVEL & SUBSISTANCE	13,340	17,800	7,369	7,200	-59.55%	-10,600
02-61-30-214	MEMBERSHIP/CONFERENCE FEES	225	1,500	290	1,500	0.00%	0
02-61-30-215	FREIGHT	0	0	24	0	0.00%	0
02-61-30-217	TELEPHONE	2,939	4,250	1,719	2,500	-41.18%	-1,750
02-61-30-221	ADVERTISING	18,405	16,000	21,035	20,000	25.00%	4,000
02-61-30-223	SUBSCRIPTIONS & PUBLICATIONS	492	1,300	876	1,000	-23.08%	-300
02-61-30-225	PERMIT PRO/SAFETY CODE FEES	0	1,000	97,993	67,200	6620.00%	66,200
02-61-30-232	LEGAL	12,555	11,000	5,787	10,000	-9.09%	-1,000
02-61-30-235	PROFESSIONAL FEES	86,303	79,500	84,720	65,000	-18.24%	-14,500

Unit	Description	2000 Actual	2001 Budget	2000 Actual	2001 Budget	Change 2001-2000	Difference 2001-2000
02-61-30-239	TRAINING & EDUCATION	2,771	2,700	1,668	5,500	103.70%	2,800
02-61-30-255	VEHICLE REPAIR	4,581	11,500	0	2,000	-82.61%	-9,500
02-61-30-266	COMMUNICATIONS	865		61	1,500	100.00%	1,500
02-61-30-274	INSURANCE	754	2,367	3,007	1,000	-57.75%	-1,367
02-61-30-511	GOODS & SUPPLIES	7,337	2,400	7,911	7,000	191.67%	4,600
02-61-30-521	FUEL & OIL	1,063	4,000	9,493	6,000	50.00%	2,000
02-61-00-762	CONTRIBUTED TO CAPITAL	48,586	0	0	0	0.00%	0
	Total Planning & Development	\$288,818	\$302,767	\$363,423	\$312,900	3.35%	\$10,133
AGRICULTURAL SERVICES							
02-63-20-110	WAGES & SALARIES	\$73,747	\$149,233	\$84,489	\$89,600	-39.96%	-\$59,633
02-63-20-132	BENEFITS	9,525	19,517	11,104	11,000	-43.64%	-8,517
02-63-20-136	WCB CONTRIBUTIONS	687	1,463	851	1,100	-24.81%	-363
02-63-20-151	HONORARIA	3,075	4,125	3,250	4,000	-3.03%	-125
02-63-30-211	TRAVEL & SUBSISTANCE	9,061	9,500	6,014	10,500	10.53%	1,000
02-63-30-214	MEMBERSHIP/CONFERENCE FEES	1,436	1,450	1,374	1,700	17.24%	250
02-63-30-215	FREIGHT	0	0	0	1,000	100.00%	1,000
02-63-30-216	POSTAGE	5	300	101	0	-100.00%	-300
02-63-30-217	TELEPHONE	577	700	368	700	0.00%	0
02-63-30-221	ADVERTISING	1,884	2,500	1,023	1,800	-28.00%	-700
02-63-30-223	SUBSCRIPTIONS & PUBLICATIONS	885	800	3,918	500	-37.50%	-300
02-63-30-233	ENGINEERING CONSULTING	95,919	0	0	55,000	100.00%	55,000
02-63-30-239	TRAINING & EDUCATION	1,449	5,750	1,821	2,000	-65.22%	-3,750
02-63-30-253	EQUIPMENT REPAIR	13	100	994	2,000	1900.00%	1,900
02-63-30-255	VEHICLE REPAIR	230	0	0	5,000	100.00%	5,000
02-63-20-259	STRUCTURE R&M (ROADS, SEWERS, WATER)	310	132,300	161,014	309,000	133.56%	176,700
02-63-30-262	BUILDING & LAND RENTAL	0	400	334	400	0.00%	0
02-63-30-263	VEHICLE & EQUIPMENT LEASE OR RENTAL	443	700	182	400	-42.86%	-300
02-63-20-266	COMMUNICATIONS	189	500	524	600	20.00%	100
02-63-30-272	DAMAGE CLAIMS	0	0	0	1,000	100.00%	1,000
02-63-30-274	INSURANCE	739	883	1,208	1,000	13.25%	117
02-63-20-511	GOODS & SUPPLIES	10,503	25,200	5,760	6,000	-76.19%	-19,200
02-63-20-521	FUEL & OIL			5,346	11,000	100.00%	11,000
02-63-20-531	CHEMICALS/SALT	21,022	25,000	20,255	25,000	0.00%	0
02-63-30-543	NATURAL GAS	0	100	0	0	-100.00%	-100

Account Number	Description	2000 Actual	2000 Budget	2001 Actual	2001 Budget	Change over 2000	Difference 2001-2000
02-63-30-544	ELECTRICAL POWER	0	0	0	0	0.00%	0
02-63-30-735	GRANTS TO OTHER ORGANIZATIONS	31,950	32,000	31,050	82,000	0.00%	50,000
02-63-30-762	CONTRIBUTED TO CAPITAL	107,586	182,625	197,174	100,000	0.00%	-82,625
	Total Agricultural Services	\$371,235	\$595,146	\$538,154	\$722,300	21.37%	\$127,154
VETERINARY SERVICES							
02-64-20-151	HONORARIA	\$300	\$1,125	\$500	\$1,000	-11.11%	-\$125
02-64-20-211	TRAVEL & SUBSISTANCE	823	200	172	400	100.00%	200
02-64-30-235	PROFESSIONAL FEES	2,006	1,600	2,418	57,500	3493.75%	55,900
02-64-30-511	GOODS & SUPPLIES	0	200	0	0	-100.00%	-200
02-64-30-543	NATURAL GAS	0	500	465	900	80.00%	400
02-64-30-544	ELECTRICAL POWER	1,663	2,000	1,548	2,400	20.00%	400
02-64-30-735	GRANTS TO OTHER ORGANIZATIONS	48,650	55,800	55,800	0	0.00%	-55,800
	Total Veterinarian Services	\$53,442	\$61,425	\$60,903	\$62,200	1.26%	\$775
SUBDIVISION LAND & DEVELOPMENT							
02-66-00-221	ADVERTISING	\$0	\$100	\$0	\$0	-100.00%	-100
02-66-00-511	GOODS & SUPPLIES	173	400	80	0	-100.00%	-400
02-66-20-235	PROFESSIONAL FEES	20,859	1,400	3,592	5,000	257.14%	3,600
	Total Subdivision & Development	\$21,032	\$1,900	\$3,672	\$5,000	163.16%	\$3,100
RECREATION BOARDS							
02-71-00-274	INSURANCE	\$16,662	\$14,396	\$7,519	\$14,400	0.03%	\$4
02-71-00-735	GRANTS TO OTHER ORGANIZATIONS	549,933	453,608	403,630	413,500	-8.84%	-40,108
02-71-00-710	GRANTS TO LOCAL GOV'TS	0	0	68,608	99,913	100.00%	99,913
02-71-00-762	CONTRIBUTION TO CAPITAL	18,000	0	0	0	0.00%	0
	Total Recreation Boards	\$584,595	\$468,004	\$479,757	\$527,813	12.78%	\$59,809
PARKS & CAMPGROUNDS							
02-72-20-235	PROFESSIONAL FEES	\$0	\$12,044	\$12,768	\$0	-100.00%	-\$12,044
02-72-20-511	GOODS & SUPPLIES	16,296	11,500	4,845	0	-100.00%	-11,500
02-72-00-762	CONTRIBUTED TO CAPITAL	25,000	0	0	0	0.00%	0
	Total Parks & Campgrounds	\$41,296	\$23,544	\$17,613	\$0	-100.00%	-\$23,544
LIBRARY							

		2000	2001 Budget	2001 Actual	2001 Budget	% Change over 2000	Difference 2001-2000
02-74-00-235	PROFESSIONAL FEES	\$0	\$1,500	\$0	\$0	\$0	-\$1,500
02-74-00-710	GRANTS TO OTHER GOV'T	\$10,000	10,000	10,000	\$7,156	-28.44%	-\$2,844
02-74-00-735	GRANTS TO OTHER ORGANIZATIONS	46,000	46,000	46,000	\$52,000	13.04%	6,000
	Total Library	\$56,000	\$57,500	\$56,000	\$59,156	2.88%	\$1,656
REQUISITIONS							
02-85-00-747	SCHOOL REQUISITION	\$6,458,822	\$6,541,601	\$6,299,144	\$5,327,861	-18.55%	-1,213,740
02-85-00-750	LODGE REQUISITION	185,846	277,308	277,308	316,300	14.06%	38,992
	Total Requisitions	\$6,644,668	\$6,818,909	\$6,576,452	\$5,644,161	-17.23%	-1,174,748
TOTAL EXPENSES		\$18,039,523	\$19,237,726	\$18,740,701	\$19,408,652	0.89%	\$170,926
						\$0	



2001 Grants

Name	Description	Budget Amount
Administration		
Rainbow Lake	Cost Sharing	\$400,000
Fire		
Town of High Level	Cost Sharing	\$60,647
Enforcement Services		
Town of High Level	Cost Sharing	\$17,000
Airport		
	Separate Cost Sharing	\$39,000
Community Services		
Everett Williams	Buzzy Grant	\$2,600
Fairview College Foundation	Science Fair	500
FV Board of Trade	Promotion	15,000
FV FCSS	Operating	73,650
Zama FCSS	Operating	4,300
FV Heritage Centre	Operating	5,000
FV Library - Children Festival	Grant	500
FV Seniors' Club	Operating	2,500
FV Seniors' Club	Capital	15,000
La Crete Chamber of Commerce	Tourism	15,000
La Crete Christian Fellowship	Maintenance Grant	500
La Crete FCSS	Operating	79,800
North Paddle River Cemetary	Maintenance Grant	500
Northwest Alberta Resource	Operating	7,000
School Scholarships	Bursary	2,000
St. Henry's RC Cemetary	Maintenance Grant	500
St. Luke's Anglican Cemetary	Maintenance Grant	500
HL Rural Hall Society	Operating	5000
Mighty Peace Fish & Game	Operating	6000
HL & District Chamber of Commerce	Operating	4,000
	Total	<u>\$239,850</u>
Town of High Level	Cost Sharing	<u>\$22,906</u>
Recreation		
FV Recreation Board	Operating	\$120,000
FV Recreation Board	Various Capital	30,000
La Crete Recreation Board	Operating	148,500
La Crete Recreation Board	Capital	30,000
Zama Recreation Board	Operating	55,000

Zama Recreation Board	Capital	<u>30,000</u>
	Total	<u>\$413,500</u>

Town of High Level	Cost Sharing	<u>\$99,913</u>
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Libraries

Fort Vermilion Library	Operating	\$20,000
La Crete Library	Operating	20,000
Zama Library	Operating	<u>12,000</u>
	Total	<u>\$52,000</u>

Town of High Level	Cost Sharing	<u>\$7,156</u>
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RESERVES 2001 CHANGES

Reserves	2000				Dec 31/2000	Estimate 2001			Dec 31/2001
	Opening Balance	Additions	Deletions	Projects	Ending Balance	Additions	Deletions	Projects	Ending Balance
Development Reserve	284				284				284
Emergency Services Reserve	468,328	113,728		191,834	390,222	150,000	0	366,500	173,722
General Capital Reserves	521,246			495,469	25,777	618,000		0	643,777
General Roads Reserve	2,421,116	1,439,527		867,407	2,993,236	1,049,454		2,284,613	1,758,077
Gravel Reclamation Reserve	358,307			16,926	341,381			0	341,381
Hutch Lake Subdivision Reserve	26,067			0	26,067			0	26,067
Operating Fund Reserve	651,040			0	651,040			0	651,040
Recreation Parks - Reserve	172,637			0	172,637			0	172,637
Reserve - Offsite Levy - Water	96,951	16,396	0	95,050	18,297	0	0	0	18,297
Reserve - Municipal	1,200	1,766		0	2,966			0	2,966
Reserve - PTOAG	519			0	519				519
Reserve - Drainage		91,419		0	91,419			91,419	0
Reserve - Water		10,000		0	10,000			10,000	0
Reserve - Sewer		15,422		0	15,422			15,422	0
Vehicle Replacement Reserve	754,595			23,068	731,527	485,500		550,500	666,527
WTS Replacement Reserve	15,064	21,843		0	36,907			21,843	15,064
Zama Road Reserve	1,242,974	0	501,266	741,708	0				0
Total	6,730,328	1,710,101	501,266	2,431,462	5,507,701	2,302,954	0	3,340,297	4,470,358



5 YEAR CAPITAL BUDGET

5 Year Capital Budget

Ftn Dept.	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
12 Admin	PC's and Peripherals	\$103,000	0	\$ 31,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Bill	Portable PC	60,000	0	30,000			30,000	
	FIS Software/Implementation	110,000	0	110,000				
	New Server for FIS	25,000	0	25,000				
	NT Server (2)	24,000	0			24,000		
	Furniture	12,500	0	4,500	2,000	2,000	2,000	2,000
	Building	800,000	0		800,000			
	Records Management System	50,000	0		50,000			
	Total	\$ 1,184,500	\$ -	\$ 200,500	\$ 870,000	\$ 44,000	\$ 50,000	\$ 20,000

Ftn Dept.	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
23 Fire	Mezzanine for Fort Vermilion Firehall	\$ 15,000	-			\$ 15,000		
Paul	La Crete Fire Rescue Boat	18,500	-	18,500				
	SCBA Cascade System in La Crete	17,500	-		17,500			
	Hydraulic Combi-Tool - La Crete	13,000	-	13,000				
	Hazmat Protective Suits for La Crete	13,000	-	13,000				
	Breathing Apparatus - La Crete	28,700	10,000	18,700				
	Regional Dispatching Equipment	45,000	-	45,000				
	Concrete Pad - Firehall Addition	25,000	-	25,000				
	Annual Reserve Addition	750,000	-	150,000	150,000	150,000	150,000	150,000
	Total	\$ 925,700	\$ 10,000	\$ 283,200	\$ 167,500	\$ 165,000	\$ 150,000	\$ 150,000

Ftn Dept.	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
25 Amb.	Radio Communication	13,500	13,500	\$ -				
Paul	Total	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -

Ftn Dept.	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
26 Enf	Radars Unit	\$ 8,500	\$ -	\$ -		\$ 4,000		\$ 4,500
Shel	Set of Scales	15,000	0				15,000	
	Total	\$ 23,500	\$ -	\$ -	\$ -	\$ 4,000	\$ 15,000	\$ 4,500

5 YEAR CAPITAL BUDGET

Ftn Dept.	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
32 rd. tran	Fort Vermilion Shop	\$ 150,000		\$ 150,000				
Ivan	Fort Vermilion Cold Storage	50,000	0	50,000				
	La Crete Salt Shed Roof	15,000	0	15,000				
	GIS hardware/Software	120,000	30,000	30,000	30,000	30,000		
	Gravel Exploration	350,000	0	50,000	100,000	100,000	50,000	50,000
	Parks & Playground Benches	10,000	0	10,000				
	Hotsy Washers (2)	14,000	0	14,000				
	Fort Vermilion Walking Trails	100,000	0	20,000	20,000	20,000	20,000	20,000
	La Crete Walking Trails	100,000	0	20,000	20,000	20,000	20,000	20,000
	Zama Walking Trails	100,000	0	20,000	20,000	20,000	20,000	20,000
	Annual Vehicle & Equip Reserves	2,427,500	0	485,500	485,500	485,500	485,500	485,500
	Total	\$ 3,436,500	\$ 30,000	\$ 864,500	\$ 675,500	\$ 675,500	\$ 595,500	\$ 595,500

Ftn Dept	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
33 air	La Crete Airport Lights Upgrade	\$ 20,000		\$ 20,000				
Ivan	Zama Airport Lights	\$ 35,000		\$ 35,000				
	Total	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -

Ftn Dept	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
41 water	Pigging Water Mains - Zama	\$ 35,000	\$ -	\$ 35,000				
Marco	Heated Truckfill Pad - La Crete	48,000	0	48,000				
	Hydraulic Valve Exerciser	12,500	0	12,500				
	Pigging Water Mains - La Crete	40,000	0		40,000			
	Generator at Zama Well Station	5,500	0		5,500			
	Water Meter Exchange	25,000	0		25,000			
	Office Expansion - Zama WTP	34,000	0			34,000		
	Pigging Water Mains - FV	40,000	0			40,000		
	Total	\$ 240,000	\$ -	\$ 95,500	\$ 70,500	\$ 74,000	\$ -	\$ -

5 YEAR CAPITAL BUDGET

Ftn Dept	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
42 sewer	110 Volt Sewer Snake System - Zama	\$ 5,500	0	\$ 5,500				
Marco	Miltronics System - FV	7,500	0	7,500				
	Portable Breathing Apparatus - Zama	7,500	0	7,500				
	Screenings Collection System - FV	4,500	0	4,500				
	Piping Changeout - FV Lift Stn	28,000	0	28,000				
	Zama Lift Station 2001 Work	50,000	37,500	12,500				
	Total	\$ 103,000	\$ 37,500	\$ 65,500	\$ -	\$ -	\$ -	\$ -
Ftn Dept	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
43 Garb	Electrical for Buffalo Head Prairie WTS	\$ 3,500	0	\$ 3,500				
Marco	Upgrade LC Waste Transfer Stn	18,000	0	18,000				
	Total	\$ 21,500	\$ -	\$ 21,500	\$ -	\$ -	\$ -	\$ -
Ftn Dept	Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
63 agri	Flood/Erosion Control Project	100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Chris								
	Total	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grand Total		\$6,103,200	\$91,000	\$1,685,700	\$1,883,500	\$1,062,500	\$910,500	\$870,000
SURPLUS/DEFICIT-CAPITAL PROJECT FUNDING				0	2,184,014	2,184,014	2,184,014	2,184,014
BALANCE				-\$1,685,700	\$300,514	\$1,121,514	\$1,273,514	\$1,314,014

Notes:

- 1 Above projects excludes roads/vehicles/emergency services projects they have separate schedules

**VEHICLE/EQUIPMENT 5 YEAR CAPITAL
2001 Budget**

Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
Vehicle	\$ 70,000	\$ -	\$45,000				\$ 25,000
Patrol Vehicle	100,000	0			50,000	50,000	
Grader Replacement Program	900,000	0	300,000	150,000	300,000	150,000	
One Ton Flat Deck 4X4 with plow	55,000	0					55,000
One Ton Flat Deck 4X4	37,000		37,000				
Loader	85,000	0		85,000			
4 Trucks @30,000 ea	665,000	0	120,000	126,000	132,000	140,000	147,000
Pull Type Pad Foot Packer	30,000	0	30,000				
Minor small equipment	120,000	0		30,000	30,000	30,000	30,000
Flail Mower on Boom for 75 hp Tract	12,000	0	12,000				
Trash Pump - La Crete	6,500	0	6,500				
Tractors & Mowers	250,000	0		100,000	50,000		100,000
Hydrovac Unit for Utilities/Roads	80,000	0			80,000		
	<u>\$2,410,500</u>	<u>\$0</u>	<u>\$550,500</u>	<u>\$491,000</u>	<u>\$642,000</u>	<u>\$370,000</u>	<u>\$357,000</u>
Opening Balance Reserve			754,595	689,595	684,095	527,595	643,095
Annual Contribution to Reserve			485,500	485,500	485,500	485,500	485,500
Less Annual Expenditures			550,500	491,000	642,000	370,000	357,000
Closing Balance Reserves			<u>\$689,595</u>	<u>\$684,095</u>	<u>\$527,595</u>	<u>\$643,095</u>	<u>\$771,595</u>

Revised for:
One ton flat deck 4x4

ROADS 5 YEAR CAPITAL PLAN

2001 Budget

Project Description	Total Project	Other Funding	2001	2002	2003	2004	2005
FV River Road Asphalt Overlay	\$ 220,000	\$ -		\$ 220,000			
Fort Vermilion Paving	200,000	0		200,000			
LC 100A Road Paving	171,800	0	171,800				
LC 108 Street Paving	70,000	0	70,000				150,000
Field Access Roads - 6 miles/yr.	300,000	0	60,000	60,000	60,000	60,000	60,000
Shoulder Pulls - 20 miles/yr.	3,200,000	0	440,000	440,000	440,000	440,000	440,000
Local Road Regrading -6 miles/yr.	1,950,000	0	390,000	390,000	390,000	390,000	390,000
New Road Construction -4 miles/yr	1,800,000	230,000	130,000	360,000	360,000	360,000	360,000
Highway 88 Connector	3,400,000	2,550,000	425,000				425,000
FV 45 Street Paving	135,500	0	135,500		0		
LC 100 Street	1,500,000				500,000	500,000	500,000
Subdivisions W. of LC Co-op	36,000		36,000				
Total	\$12,983,300	\$2,780,000	\$1,858,300	\$1,670,000	\$1,750,000	\$1,750,000	\$2,325,000
Opening Balance Reserve			3,208,566	2,156,870	1,287,384	1,658,898	2,682,412
Annual Contribution to Reserve			806,604	300,514	1,121,514	1,273,514	1,314,014
5% Annual Assessment Increase				500,000	1,000,000	1,500,000	2,000,000
Less Annual Expenditures			1,858,300	1,670,000	1,750,000	1,750,000	2,325,000
Closing Balance Reserves			\$2,156,870	\$1,287,384	\$1,658,898	\$2,682,412	\$3,671,426

Note: Changed for Highway 88 connector



2001 Capital Projects (Excludes 2000 Carry Forward Projects)

Department	Total Project	Cost to MD	Operation	Grants	Reserves	Other	Details
Administration							
PC's and Peripherals	\$31,000	\$31,000	\$31,000				
Portable PC	30,000	30,000	30,000				
FIS Software/Implementation	110,000	110,000	110,000				
New Server for FIS	25,000	25,000	25,000				
Furniture	4,500	4,500	4,500				
Total	\$200,500	\$200,500	\$200,500	\$0	\$0	\$0	\$0
Fire Services							
La Crete Fire Rescue Boat	\$18,500	\$18,500	\$18,500				
Hydraulic Combi-Tool - La Crete	13,000	13,000	13,000				
Hazmat Protective Suits	13,000	13,000	13,000				
Breathing Apparatus - La Crete	28,700	18,700	18,700	10,000			
Regional Dispatching Equipment MRES	45,000	45,000	45,000				
Concrete Pad - Firehall	25,000	25,000	25,000				
Annual Reserve Addition	150,000	150,000	150,000				
Total	\$293,200	\$283,200	\$283,200	\$10,000	\$0	\$0	
Ambulance Services							
Ambulance LC	\$110,000	\$110,000			\$110,000		
Communication Equipment	13,500	13,500	0		13,500		
Total	\$123,500	\$123,500	\$0	\$0	\$123,500	\$0	\$0
Transportation							
Fort Vermillion Shop	\$150,000	\$150,000	\$150,000				
Fort Vermillion Cold Storage	50,000	50,000	50,000				
La Crete Salt Shed Roof	15,000	15,000	15,000				
GIS hardware/Software	60,000	30,000	30,000	30,000			
Gravel Exploration	50,000	50,000	50,000				
Parks & Playground Benches	10,000	10,000	10,000				
Hotsy Washers (2)	14,000	14,000	14,000				

2001 Capital Projects

Department	Total Project	Cost to MD	Operation	Grants	Reserves	Other	Details
Fort Vermillion Walking Trails	20,000	20,000	20,000				
La Crete Walking Trails	20,000	20,000	20,000				
Zama Walking Trails	20,000	20,000	20,000				
Vehicle - Maxivan	45,000	45,000			45,000		
Grader Replacement Program	300,000	300,000			300,000		
4 Trucks @30,000 ea	120,000	120,000			120,000		
One Ton Flat Deck 4X4	37,000	37,000			37,000		
Pull Type Pad Foot Packer	30,000	30,000			30,000		
Flail Mower on Boom for 75 hp Tractor	12,000	12,000			12,000		
Trash Pump - La Crete	6,500	6,500			6,500		
Annual Vehicle & Equipment Reserve	485,500	485,500	485,500		0		
La Crete 100A Street Paving	171,800	171,800			171,800		
LC 108 Street Paving	70,000	70,000			70,000		
Field Access Roads - 6 miles/yr.	60,000	60,000			60,000		
Shoulder Pulls - 20 miles/yr.	440,000	440,000			440,000		
Local Road Regrading - 6 miles/yr.	390,000	390,000			390,000		
New Road Construction - 4 miles/yr.	360,000	130,000		230,000	130,000		
Highway 88 Connector	1,700,000	425,000		1,275,000	425,000		
FV 45 Street Paving	135,500	135,500			135,500		
Subdivisions W. of LC Co-op	36,000	36,000			36,000		
Contribution To Roads Reserve	806,604	806,604	806,604				
Total	\$5,614,904	\$4,079,904	\$1,671,104	\$1,535,000	\$2,408,800	\$0	
<i>Airport Transportation</i>							
La Crete Airport Lights Upgrade	\$20,000	\$20,000	\$20,000				
Zama Airport Lights	35,000	35,000	35,000				
Total	\$55,000	\$55,000	\$55,000	\$0	\$0	\$0	\$0
<i>Water Services</i>							
Pigging Water Mains - Zama	\$35,000	\$35,000	\$35,000				
Heated Truckfill Pad - La Crete	48,000	48,000	48,000				
Hydraulic Valve Exerciser	12,500	12,500	12,500				

Department	Total Project	Cost to MD	Operation	Grants	Reserves	Other	Details
Total	\$95,500	\$95,500	\$95,500	\$0	\$0	\$0	
<i>Sewer Services</i>							
110 Volt Sewer Snake System - Zama	\$5,500	\$5,500	\$5,500				
Miltronics System - Fort Vermilion	7,500	7,500	7,500				
Portable Breathing Apparatus - Zama	7,500	7,500	7,500				
Screenings Collection System - FV	4,500	4,500	4,500				
Piping Changeout - FV Lift Stn	28,000	28,000	28,000				
Zama Lift Station 2001 Addition	50,000	12,500	12,500	37,500			
Total	\$103,000	\$65,500	\$65,500	\$37,500	\$0	\$0	
<i>Garbage Services</i>							
Electrical Power for Buffalo Head Prairie	\$3,500	\$3,500	\$3,500				
Upgrade La Crete Waste Transfer Stn	18,000	18,000	18,000				
Total	\$21,500	\$21,500	\$21,500	\$0	\$0	\$0	
<i>Agricultural Services</i>							
Flood /Erosion Control Projects	\$100,000	\$100,000	\$100,000				
Total	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0	
Grand Total	\$6,607,104	\$5,024,604	\$2,492,304	\$1,582,500	\$2,532,300	\$0	

Revised for:

Highway 88 Connector
One Ton Flat Deck 4x4



2000 Capital Projects Carry Forward

2000 Capital Projects Carry Forward

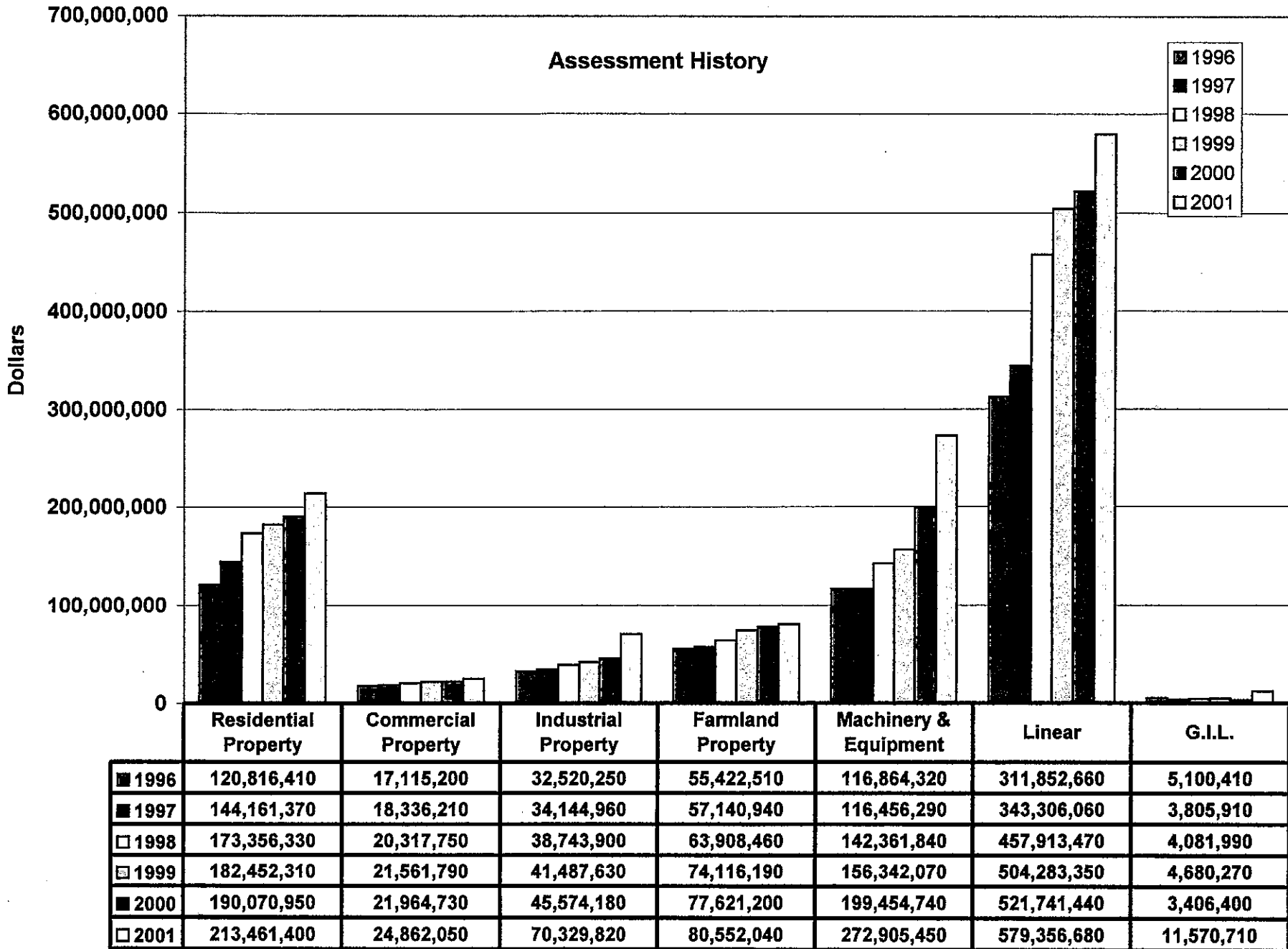
Department	Estimated Costs	Cost to MD	Operation	Grants	Debenture / Loans	Reserves	Other
Fire Services							
Addition to Fire Hall	\$73,000	\$73,000				\$73,000	
Communication System	10,000	10,000				10,000	
Rescue Unit	160,000	160,000				160,000	
911 Signage	30,000	30,000		30,000			
Total	\$273,000	\$273,000	\$0	\$30,000	\$0	\$243,000	\$0
Transportation							
Ponton/Boyer Bridge Repair	\$80,500	\$80,500		\$65,000		\$15,500	
Rocky Land River Road	187,768	187,768				187,768	
FV Street Improvement	247,500	247,500		157,500		90,000	
LC Street Improvement	253,650	253,650		203,650		50,000	
Zama Street Improvement	120,000	120,000		90,000		30,000	
FV Hospital Hill	53,179	53,179				53,179	
Rural Roads Study	1,600	1,600		1,600			
Sidewalk Extension	20,000	20,000				20,000	
Total	\$964,197	\$964,197	\$0	\$517,750	\$0	\$446,447	\$0
Airport Transportation							
Fort Vermilion Asphalt Overlay	\$500,000	\$500,000		\$500,000			
Total	\$500,000	\$500,000	\$0	\$500,000	\$0	\$0	\$0
Storm Sewer & Drainage							
River Road Erosion Control	\$119,672	\$119,672		\$92,047		\$27,625	
HL East	100,000	100,000		70,000		30,000	
Total	\$219,672	\$219,672	\$0	\$162,047	\$0	\$57,625	\$0
Water Services							
Install Survey Pins	\$10,000	\$10,000				\$10,000	
Total	\$10,000	\$10,000	\$0	\$0	\$0	\$10,000	\$0
Sewer Services							
LC #4 Lift Station	\$263,500	\$263,500		\$263,500			

2000 Capital Projects Carry Forward

Zama Lift Station	68,000	68,000		52,500		15,500	
Total	\$331,500	\$331,500	\$0	\$316,000	\$0	\$15,500	\$0
<i>Garbage Services</i>							
Tompkins/Buffalo Head Tsf	\$17,000	\$17,000				\$17,000	
Zama Clean up	5,000	5,000				5,000	
Total	\$22,000	\$22,000	\$0	\$0	\$0	\$22,000	\$0
<i>Grand Total</i>							
	\$2,320,369	\$2,320,369	\$0	\$1,525,797	\$0	\$794,572	\$0

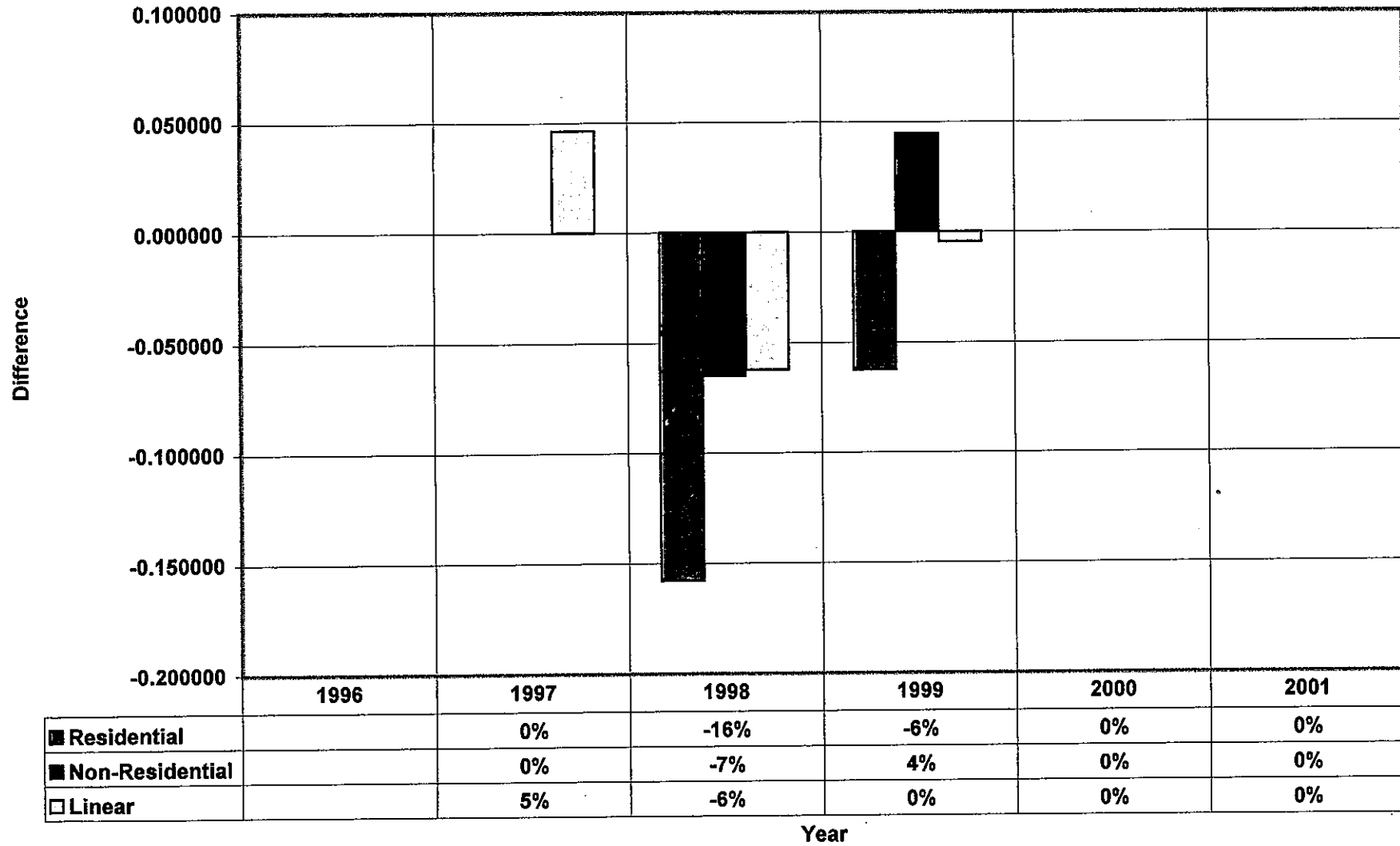
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Assessment History



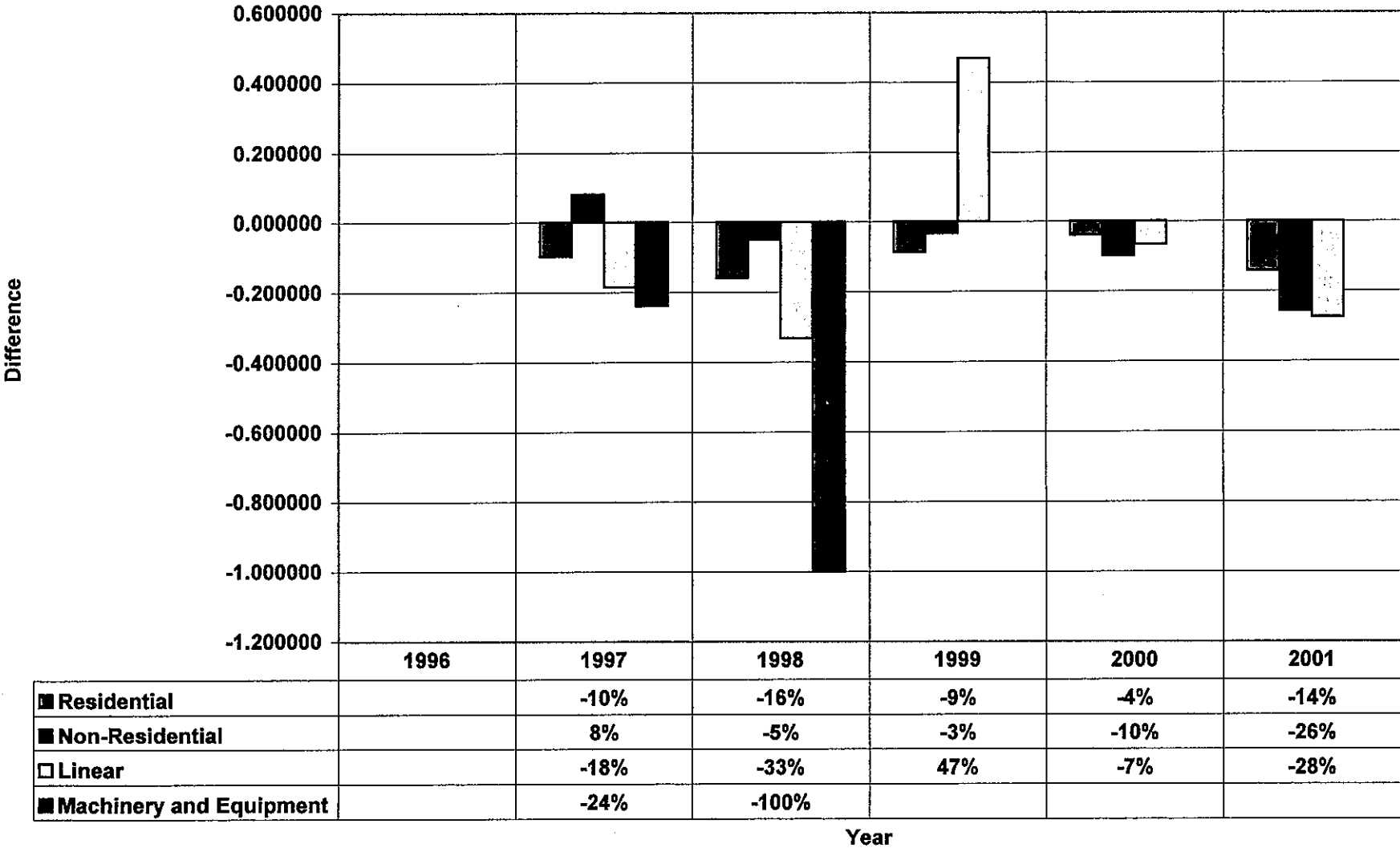


Municipal Tax Rate



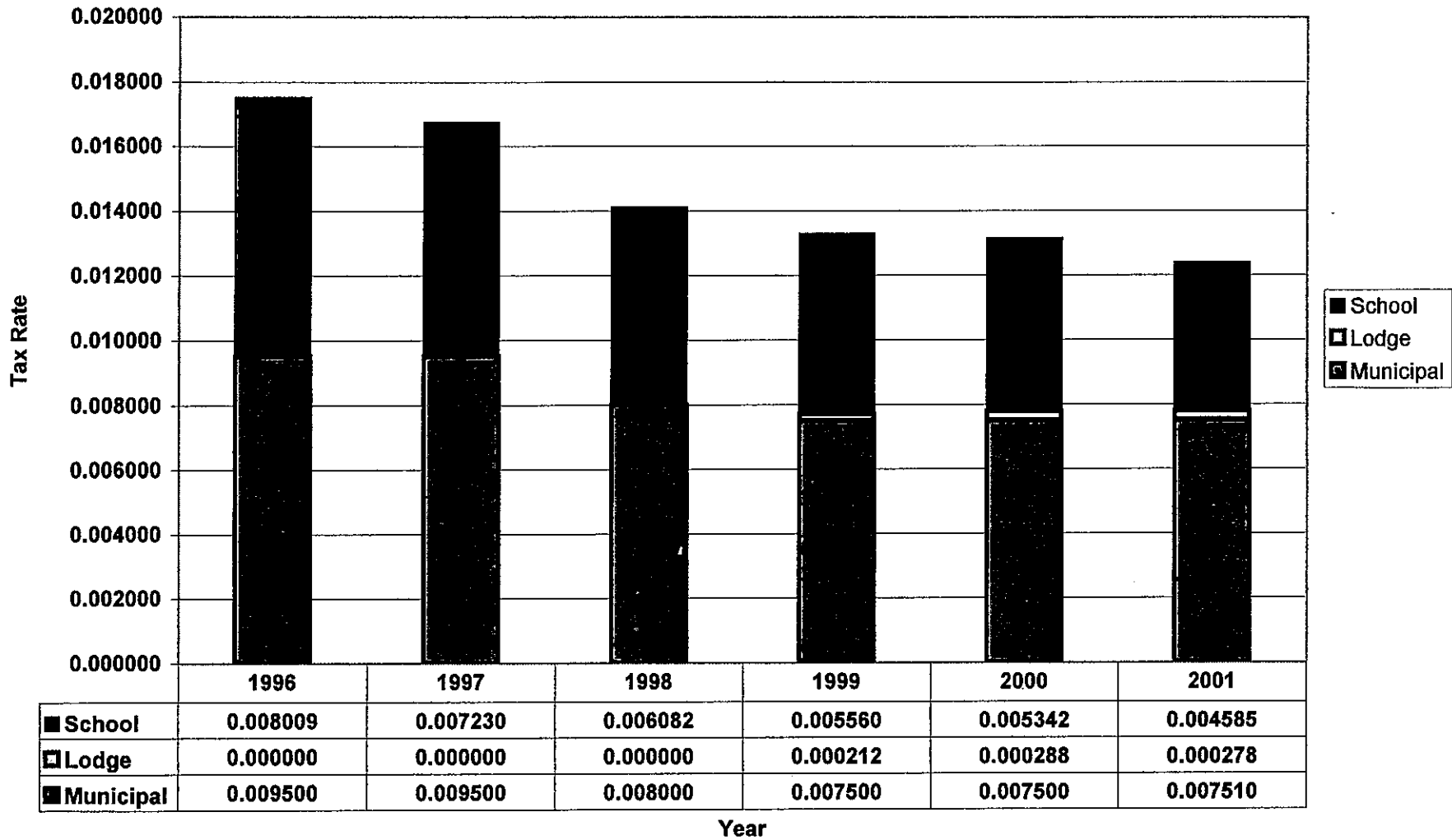


School Tax Rate



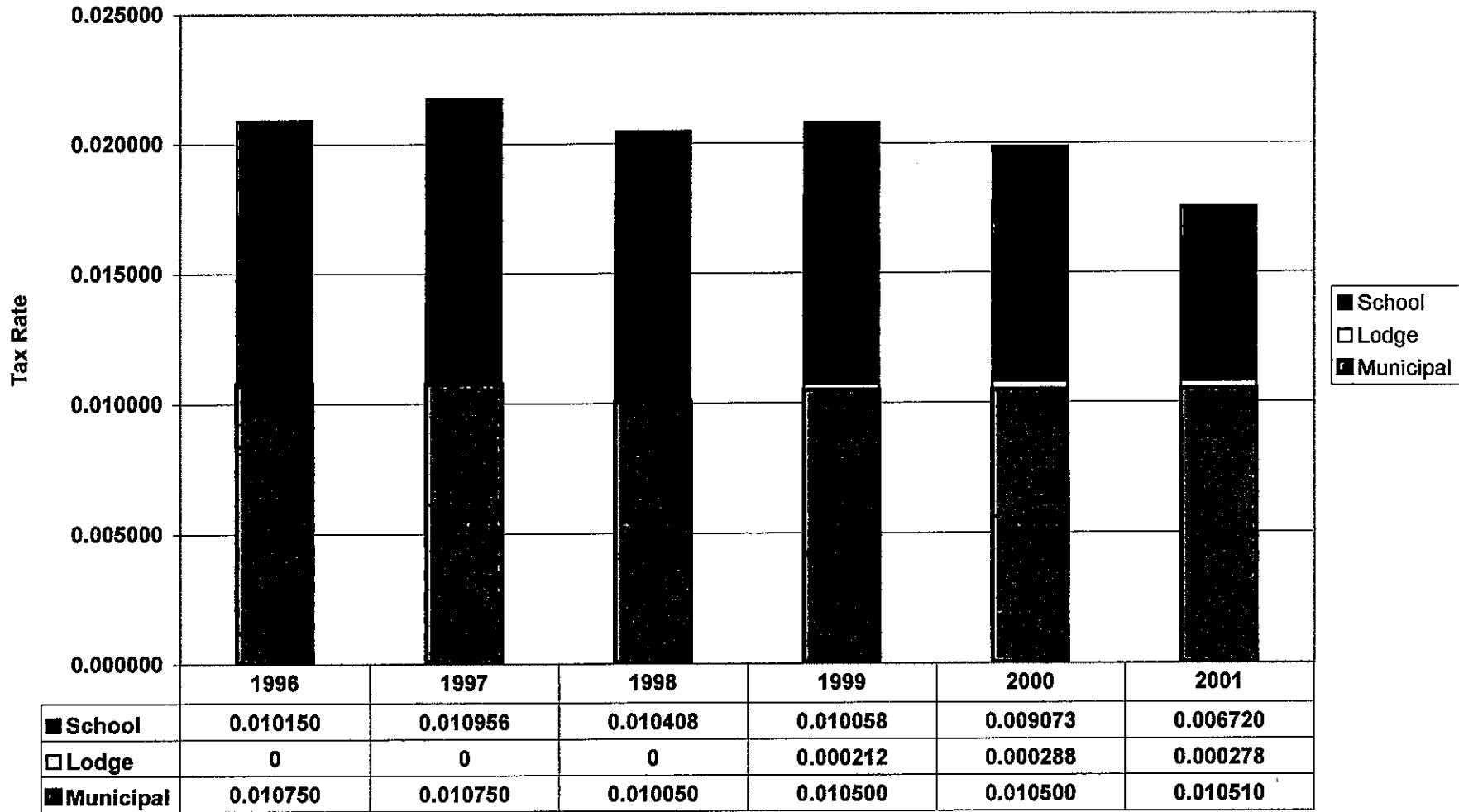


Tax Rate Comparison Residential and Farmland





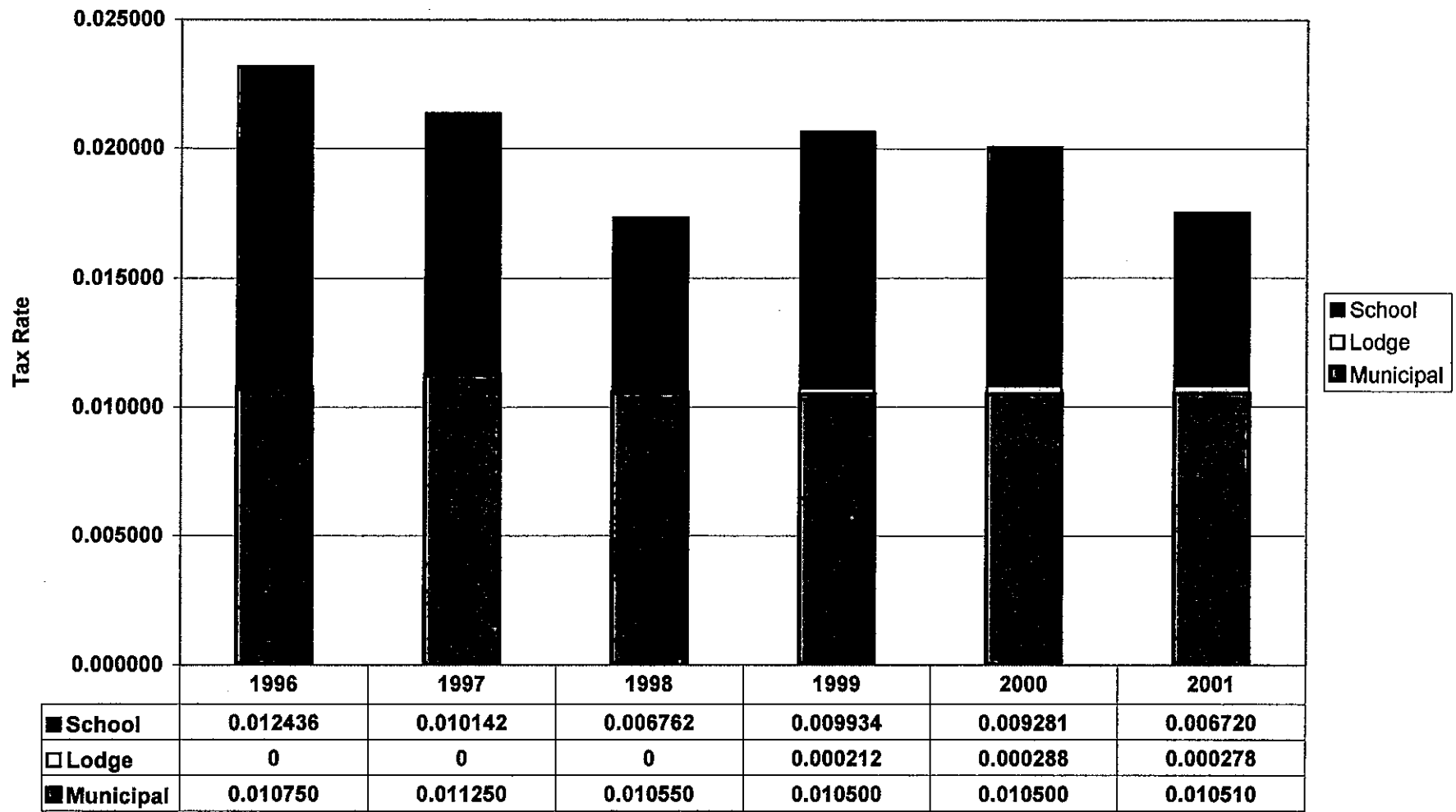
Tax Rate Comparison Non-Residential



Year



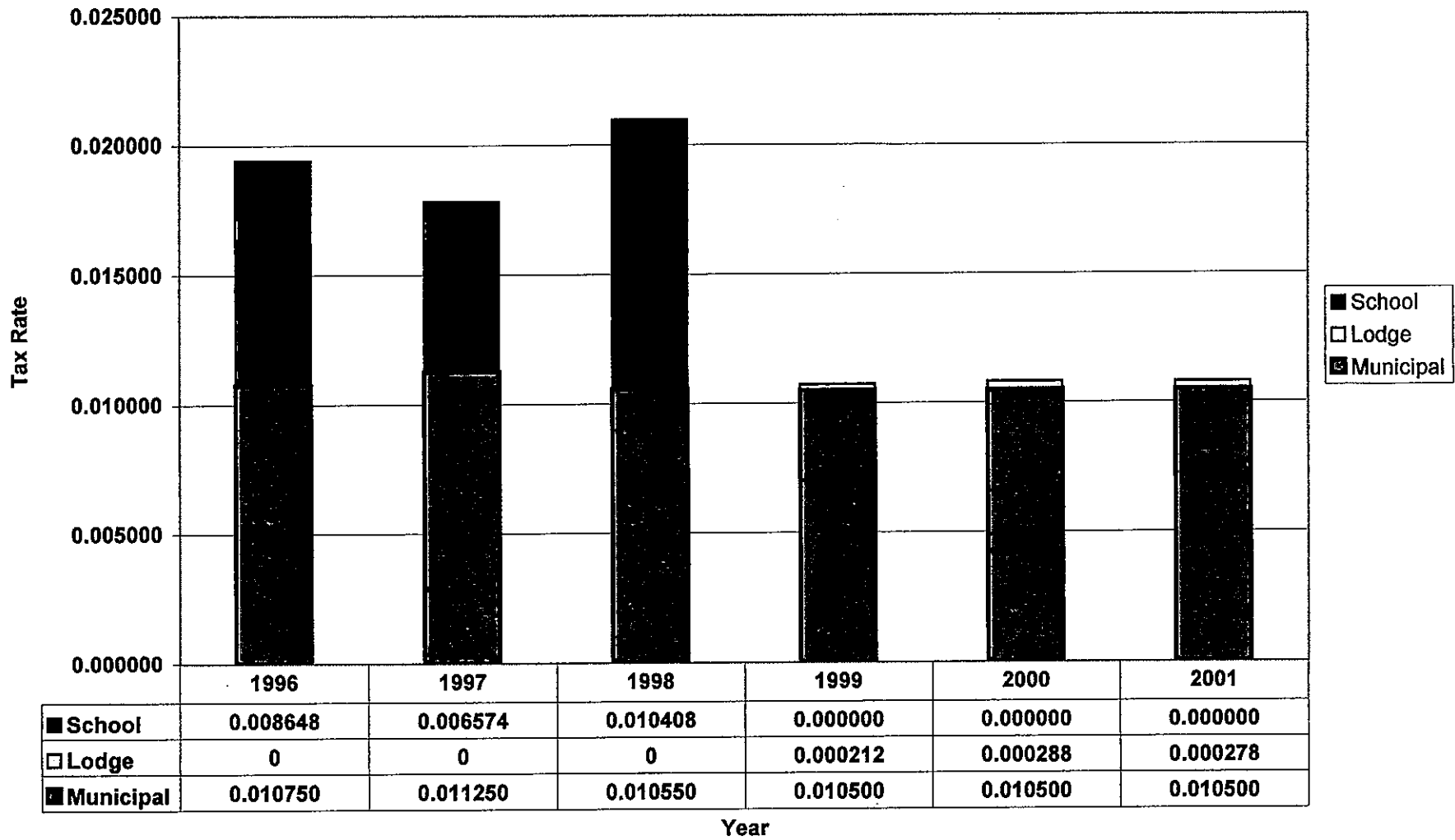
Tax Rate Comparison Linear



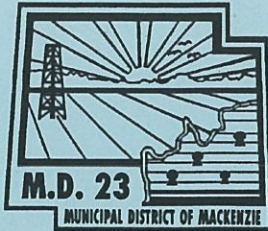
Year



Tax Rate Comparison Machinery & Equipment







M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Meeting Date:	May 15, 2001
Originated By:	Bill Landiuk, Director of Corporate Services
Title:	Tax Prepayment Plan
Agenda Item No:	6.

BACKGROUND / PROPOSAL:

Council has requested that Administration implement some form of "tax prepayment plan".

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

With the 2001 tax bylaw being approved and notices being sent out within the next week; and with the computer system changes that are required, it would not be feasible to implement a tax payment plan for the 2001 tax year.

Administration is recommending that we have the opportunity to review the different plans that other municipalities have in place and what the implications (cost) are to our computer system to accommodate a tax payment plan. In addition, a survey would also be undertaken to determine how many ratepayers would be interested in the tax prepayment plan.

COSTS / SOURCE OF FUNDING:

N/A

RECOMMENDED ACTION (by originator):

Administration undertake a review of implementing a tax payment plan for MD ratepayers and come forward with a recommendation to Council.

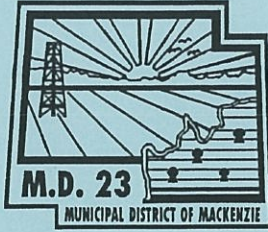
Review:

Dept.

C.A.O.



M.D. of Mackenzie No. 23



Request For Decision

Meeting:	Special Council
Meeting Date:	May 15, 2001
Originated By:	Bill Landiuk
Title:	Director of Corporate Services
Agenda Item No:	Bylaw 260/01 - Tax Rate 7.

BACKGROUND / PROPOSAL:

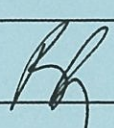
Council must pass a property tax bylaw annually. Sec. 353 of the M.G.A.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

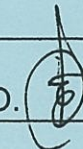
COSTS / SOURCE OF FUNDING:

RECOMMENDED ACTION (by originator):

Council adopt the Tax Rate Bylaw as presented.

Review: 

Dept.

C.A.O. 

BYLAW NO. 260/01

**BEING A BYLAW OF THE
MUNICIPAL DISTRICT OF MACKENZIE NO. 23
IN THE PROVINCE OF ALBERTA**

**TO AUTHORIZE THE RATES OF TAXATION TO BE
LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE
MUNICIPAL DISTRICT OF MACKENZIE NO. 23
FOR THE 2001 TAXATION YEAR**

WHEREAS the Municipal District of Mackenzie No. 23 in the province of Alberta, has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on May 15, 2001; and

WHEREAS the estimated municipal expenditures for capital and operating and transfers including requisitions set out in the budget for the Municipal District of Mackenzie No. 23 for 2001 total **\$19,223,003** and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$2,162,277** and the balance of **\$17,060,726** is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund:

Residential and Farmland	\$825,125.00
Non-Residential	<u>4,502,736.00</u>
Total	\$5,327,861.00

Lodge Requisition:

Residential and Farmland	\$50,500.00
Non-Residential	<u>265,800.00</u>
Total	\$316,300.00

WHEREAS the Council of the Municipal District of Mackenzie No. 23 is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26.1, Revised Statutes of Alberta, 1994; and

WHEREAS the assessed value of all property in the Municipal District of Mackenzie No. 23 for school requisition and municipal purposes as shown on the assessment roll is:

Assessment:

Residential and Farmland	\$181,404,240
Non-Residential	<u>957,682,660</u>
Total	\$1,139,086,900

NOW THEREFORE under the authority of the Municipal Government Act, the Council of Municipal District of Mackenzie No. 23, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized and directed to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipal District of Mackenzie No. 23.

<u>General Municipal</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential and Farmland	\$1,360,462	\$181,404,240	0.007500
Non-Residential	<u>10,056,104</u>	<u>957,682,660</u>	0.010500
Total	\$11,416,566	\$1,139,086,900	

<u>Alberta School Foundation Fund</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential and Farmland	\$825,125	\$179,970,350	0.004585
Non-Residential	4,404,075	655,412,010	0.006720
Machinery & Equipment Exempt	0	272,905,450	0.000000
Senior Foundation Exempt	0	1,433,890	0.000000
Power Co-Generation 50% Exempt	<u>98,661</u>	<u>29,365,200</u>	0.006720
Total	\$5,327,861	\$1,139,086,900	

<u>Lodge Requisition</u>	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential and Farmland	50,500	181,404,240	0.000278
Non-Residential	<u>265,800</u>	<u>957,682,660</u>	0.000278
Total	\$316,300	\$1,139,086,900	

2. That this bylaw shall take effect on the date of the third and final reading.

First Reading given on the _____ day of _____, 2001.

Bill Neufeld, Reeve

Eva Schmidt, Executive Assistant

Second Reading given on the _____ day of _____, 2001.

Bill Neufeld, Reeve

Eva Schmidt, Executive Assistant

Third Reading and Assent given on the _____ day of _____, 2001.

Bill Neufeld, Reeve

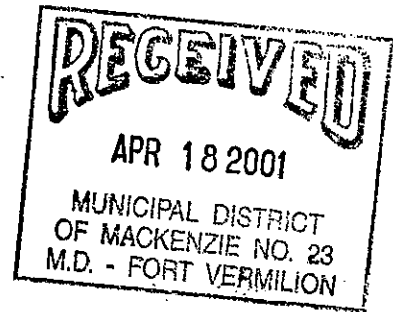
Eva Schmidt, Executive Assistant





ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

MLA, Fort McMurray



April 12, 2001

Mr. William Neufeld
M.D. of Mackenzie No. 23
PO Box 640
Fort Vermillion, Alberta
T0H 1N0

Dear Reeve Neufeld:

As you are aware, in September 2000 the government announced it would reduce the amount of education property taxes it collects by \$135 million. After the announcement, the MLA committee reviewing education property taxes was asked to recommend how to best implement this reduction. The committee developed a recommendation which ensures that every municipality will see a decrease in its education property tax requisition in 2001.

2001 Requisition Calculation

The government approved the committee's recommendation to base the 2001 education property tax requisition on the *lesser of the following*:

- A 2.5 percent requisition reduction, by class, from the previous year,
- An average of the 1999, 2000, and 2001 equalized assessment, or
- The 2001 equalized assessment.

This program is only for the 2001 tax year. The province will inform municipalities of any long-term initiatives when the MLA Education Property Tax Committee completes its review.

Provincial Uniform Education Property Tax Rates

Now that the government is collecting about 10 percent less in education property tax revenue, the uniform education property tax rates are being reduced by about 17 percent.

The provincial uniform rate is 5.62 mills for the residential and farm land assessment category, and 8.25 mills for the non-residential assessment category.

Deregulation of Electric Power Generating Facilities

Your municipality will experience a change in the tax treatment of electric power generation facilities.

For education property tax purposes, these facilities are being taxed as non-residential properties at 50 percent of their assessed values. Attached is a Ministerial Order that provides the necessary authority to reduce the requisition for deregulated properties. Also included is a form illustrating the process that your municipality must follow to determine its live education tax rates.

Please ensure that the calculation form is completed and returned to the Education Tax Team before your municipality's tax bylaw is prepared.

Information Brochure

Information brochures continue to be available to municipalities that wish to distribute information to their taxpayers about the province's role in education property taxation. If you would like to obtain copies of the brochure to distribute with your 2001 tax notices, please contact the education tax team at (780) 422-7125. Team members are also available to answer any questions that you may have regarding education property taxes.

This package, which is also being forwarded to your administrator, includes details on your municipality's 2001 varied equalized assessment and the 2001 Alberta School Foundation Fund requisition.

Thank you for your continued cooperation and assistance.

Best personal regards,



Guy Boutilier
Minister

Attachments

2001 EDUCATION PROPERTY TAX REQUISITION

FOR

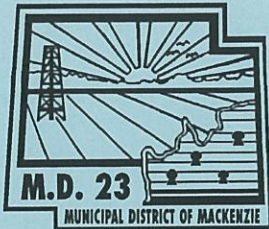
M.D. OF MACKENZIE NO. 23

PAYMENT TO ALBERTA SCHOOL FOUNDATION FUND (ASFF)

Assessment Class	Basic Rate (1)	Varied Equalized Assessment (2)	Total Requisition (1) X (2) / 1,000
Residential and Farmland	\$5.62	\$146,819,341	\$825,124.70
Non-Residential	\$8.25	\$545,786,172	\$4,502,735.92
Machinery & Equipment	\$0.00	\$169,492,501	\$0.00
Total			\$5,327,860.62

Total 2001 Education Property Tax Requisition:	\$5,327,860.62
Total 2000 Education Property Tax Requisition:	\$6,299,144.02
Decrease in Requisition 2000 to 2001	-15.4%

Capital Purchases	40,000.00
2000 Deficit due to Capital Purchases	30,000.00
TOTAL REVENUE	268,800.00
TOTAL EXPENSES	685,100.00
TOTAL OPERATING DEFICIT	- 316,300.00
MUNICIPAL REQUISITIONS	- 316,300.00



M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Meeting Date:	May 15, 2001
Title:	2000 Audit – Management Letter
Agenda Item No:	

BACKGROUND / PROPOSAL:

As part of the any audit process, auditor's will provide a management letter which lists certain observations and recommendations for administration consideration. Attached is the 2000 list and comments by administration.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

COSTS / SOURCE OF FUNDING:

N/A

RECOMMENDED ACTION (by originator):

That the 2000 audit management letter be accepted for information.

Review:

Dept.

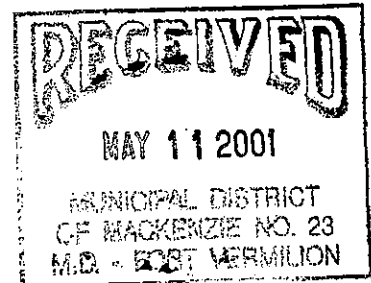
C.A.O.



May 8, 2001

PRIVATE AND CONFIDENTIAL

Mr. Harvey Prockiw
Chief Administrative Officer
Municipal District of Mackenzie No. 23
P.O. Box 640
Fort Vermilion, AB T0H 1N0



Dear Mr. Prockiw:

Re: Fiscal 2000 Audit – Management Letter

During our audit of the financial statements of the Municipal District of Mackenzie No. 23 for the year ended December 31, 2000, we noted certain observations and recommendations for your consideration.

Our comments are not intended to reflect in any way upon your personnel. Our audit was designed to express an opinion on the District's financial statements and not to evaluate the adequacy of the District's internal controls.

These comments are a by-product of the financial statement audit, and therefore is a derivative communication which would not necessarily disclose all conditions requiring attention. These attached recommendations are solely for use of the District Council and management and are not to be referred to or distributed to any other party without our prior consent.

Should you have any questions in connection with these items, please contact me at (780) 441-4663.

Yours sincerely,



Gordon R. McCormack, C.A.
Senior Manager

Encls.

cc: Bill Neufeld, Reeve
Bill Landiuk, Director of Corporate Services



Municipal District of Mackenzie No. 23
Management Letter Points
December 31, 2000

Gravel Inventory

Observation and Risk:

Year-end gravel quantity surveys revealed gravel quantities that were significantly less than quantities recorded in the District's records. The District relies on input from various source documents in recording the quantities and costs of gravel during the year and will have a gravel quantity survey performed at year-end to determine whether an adjustment is needed. The adjustment in fiscal 2000 was approximately \$200,000.

Recommendation:

We recommend that the District consider implementing a system to allow accurate tracking of gravel activity and to ensure gravel costs are allocated appropriately to projects.

Management's Comments:

The MD will review its procedures and processes in regards to the gravel inventory and subsequent allocation to projects. The MD will determine whether an in-house developed excel spreadsheet can provide sufficient information and detail to allow accurate tracking or whether a more sophisticated type of inventory system is appropriate. The sophisticated type may form part (if available and within our budget) of our new Financial Information project that we anticipate implementing starting the latter half of 2001.

**Municipal District of Mackenzie
Management Letter Points
December 31, 2000**

Materials Inventory

Observation:

As we have reported in prior years, there are a number of relatively minor internal control weaknesses with respect to materials inventory as follows: the District does not have a system in place to accurately record purchases, sales and general usage on materials inventory; inventory price tests have revealed instances of immaterial inventory costing errors; and, no formal process is in place to identify and measure inventory obsolescence.

Recommendation:

Discussions with management have indicated that implementation of a perpetual inventory system would not be practical from a cost versus benefit perspective. Accordingly, we recommend that management develop a policy and process that addresses the accounting and physical safeguarding of materials inventory in a manner that adequately meets their stewardship responsibilities and ensures accurate accounting for the inventory usage and year-end balances.

Management's Comments:

As indicated, Management believes that implementing a perpetual inventory system would not be practical from a cost versus benefit perspective. A management policy and process will be developed to determine what is the appropriate dollar per unit threshold to meet its stewardship responsibilities versus the need to maintain an all encompassing inventory system for hundreds of items having relative small per unit value.

**Municipal District of Mackenzie
Management Letter Points
December 31, 2000**

GST Reconciliations

Observation and Risk:

During our audit, we observed that Canada Customs and Revenue Agency (CCRA) assessed certain of the District's 1999 GST returns and denied approximately \$53,000 in GST rebates during fiscal 2000. A review of the assessments to determine their validity and a reconciliation of the GST receivable account to adjust to what was actually received from CCRA was not performed until year-end. It is our understanding that management is in agreement with the CCRA assessment adjustments and have adjusted the fiscal 2000 accounting records accordingly. Additionally, subsequent to year-end, management has undertaken a thorough review of the District's GST situation and have implemented steps to improve the process.

Recommendation:

We recommend that the District review GST assessments from CCRA on a timely basis to ensure there is agreement with any assessment adjustments and to ensure adjustments are reflected in the accounting records.

Management's Comments:

The MD concurs with the recommendation and part of the duties of the new Finance Officer will be to review GST assessments from the CCRA on a timely basis.

**Municipal District of Mackenzie
Management Letter Points
December 31, 2000**

Gravel Reclamation Reserve

Observation and Risk:

As reported in prior years, the District assumed gravel pit reclamation obligations upon transfer of gravel operations from Alberta Transportation and Utilities. Since the time of this transfer, the District has not closely re-examined the level and extent of their existing gravel pit reclamation reserves. A risk exists that the level of gravel reclamation reserve currently set up by the District is not sufficient to meet the eventual liability required.

Recommendation:

We recommend that an updated assessment of estimated reclamation costs for each District owned gravel pit be performed in order to determine a current estimate of the extent of obligation and to ensure the reserve level is appropriate.

Management Comments:

The MD concurs with the recommendation and will carry out an assessment of estimated reclamation costs for its gravel pits and ensure the reserve level is appropriate. However, in discussion with the Ivan Perich, Director, Operational Services, this assessment may have to be performed by an outside consultant experienced in this area. It will be necessary to place item before Council during the 2002 budget deliberations.

**Municipal District of Mackenzie
Management Letter Points
December 31, 2000**

Information Systems Controls

Observation and Risk:

Currently, the District has password protection in place for accessing the computer financial information of the District. However, once logged into the system, all users have access to most modules (ie. payables, receivables, etc) with the exception of payroll. This increases the risk that users who should not have authorization to make changes in certain modules actually have that ability. Of particular concern is the fact that eight individuals have access to the tax function in the financial system even though only two or three of these individuals actually require such access.

Further, changes made to the computer system are not documented nor approved by senior Administration staff and processing deviations are not followed up as full reliance on the maintenance of the system is placed on the District's computer consultants, Harrison Muirhead. With no documentation of changes to the system and no follow up of anomalies, District Administration may not be able to identify irregularities in the financial records on a timely basis.

Recommendation:

Though the reliance on the computer consultant is still beneficial given the limited information system resources available to the District, complete reliance on the consultant to identify deviations or inappropriate changes to the system does have risk. We recommend that the District's consultant provide Administration documentation of a proposed change for approval and that the change and approval be formally documented in the District's records. Additionally, the results of all processing deviations identified should be followed up on a timely basis. If practical, we recommend that access to various modules should be limited to ensure that risk of unauthorized and undetected changes is reduced.

Management Comments:

The MD will review the staff which have access to all the H & M modules (including tax) and if deemed inappropriate will remove their access privilege.

In addition, a formalized reporting system with our computer consultant will be discussed so as to document any instances that system changes or processing deviations occur.

**Municipal District of Mackenzie
Management Letter Points
December 31, 2000**

Disaster Contingency Plan

Observation and Risk:

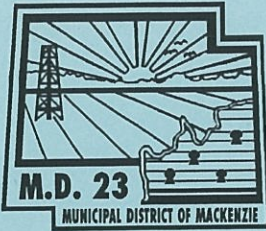
As reported in prior years, the District does not have a formal contingency plan in place to address what the District would do to quickly restore its operations should an event occur that would disable their computer system and/or databases (ie. fire, flood, theft) with minimal disruption. As a result the District may be unable to operate effectively for a period of time due to lost data or the inability to access/process data.

Recommendation:

We recommend that the District should develop and document a formal plan which will ensure that, in the event of an emergency, the operations of the District can be continued with only minor difficulty and that all the information on the District's databases can be easily recovered or restored.

Management Comments:

None.



M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Meeting Date:	May 15, 2001
Title:	2000 Audit – Management Letter
Agenda Item No:	

BACKGROUND / PROPOSAL:

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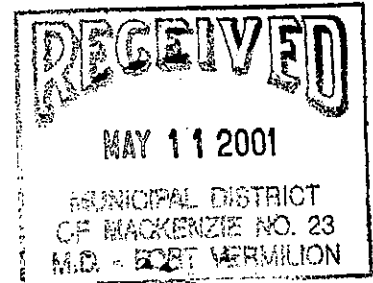
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Municipal District of Mackenzie No. 23
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December 31, 2000

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Management Letter Points
December 31, 2000**

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Management Comments:

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