

**MUNICIPAL DISTRICT OF MACKENZIE NO. 23
SPECIAL COUNCIL MEETING
November 24 & 25, 2004
10:00 a.m.**

**Council Chambers
Municipal District of Mackenzie Office
Fort Vermilion, Alberta**

AGENDA

<u>CALL TO ORDER:</u>	1.	a)	Call to Order	Pg.
<u>BUSINESS:</u>	2.	a)	Organizational Chart.....	3
			- Staff addition request – Inventory clerk – Operational Services department	
		b)	Reserves Summary and Reserves Policies.....	9
		c)	Debentures.....	28
		d)	2005 Assessment Estimates & 2005 Municipal Tax Revenue Projections.....	32
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**DATE OF NEXT
MEETING**

Budget Meeting

December 6 & 7, 2004
10:00 a.m.
Fort Vermilion Council Chambers
10:00 a.m.

ADJOURNMENT: 4. a) Adjournment

Municipal District of Mackenzie

Organization Chart

Departments

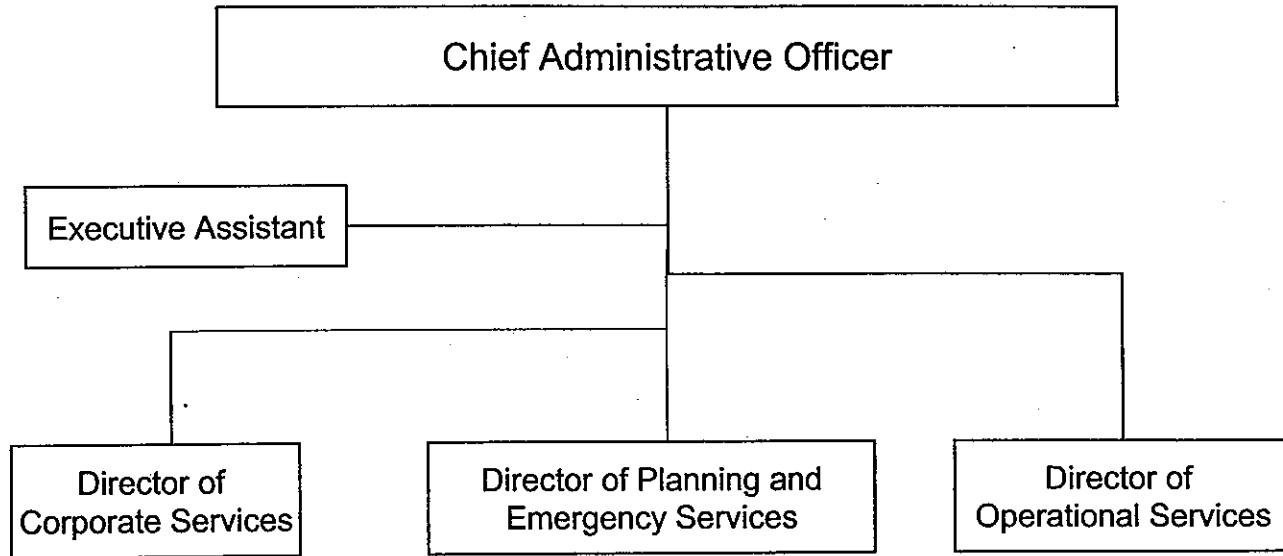
Executive Office ►

Corporate Services ►

Planning and Emergency Services ►

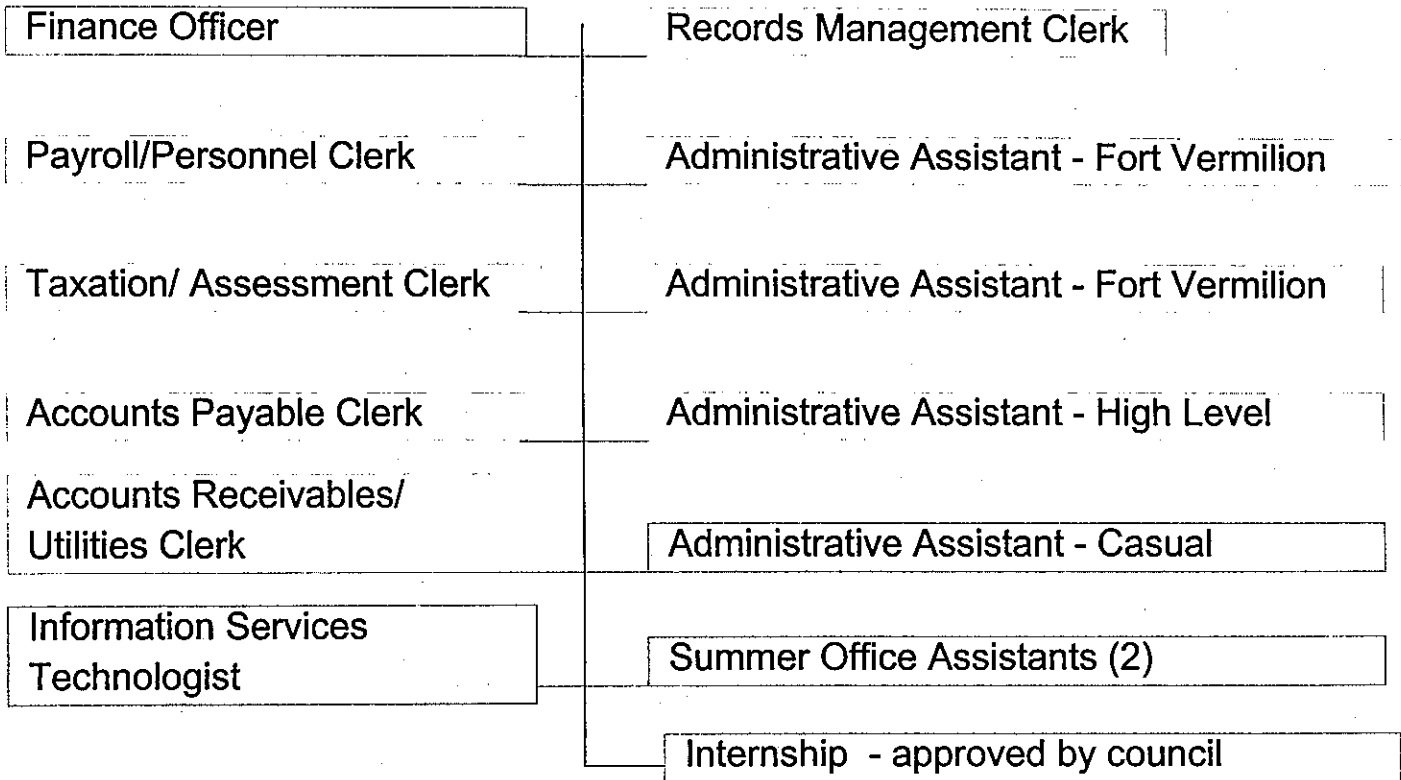
Operational Services ►

Executive Office

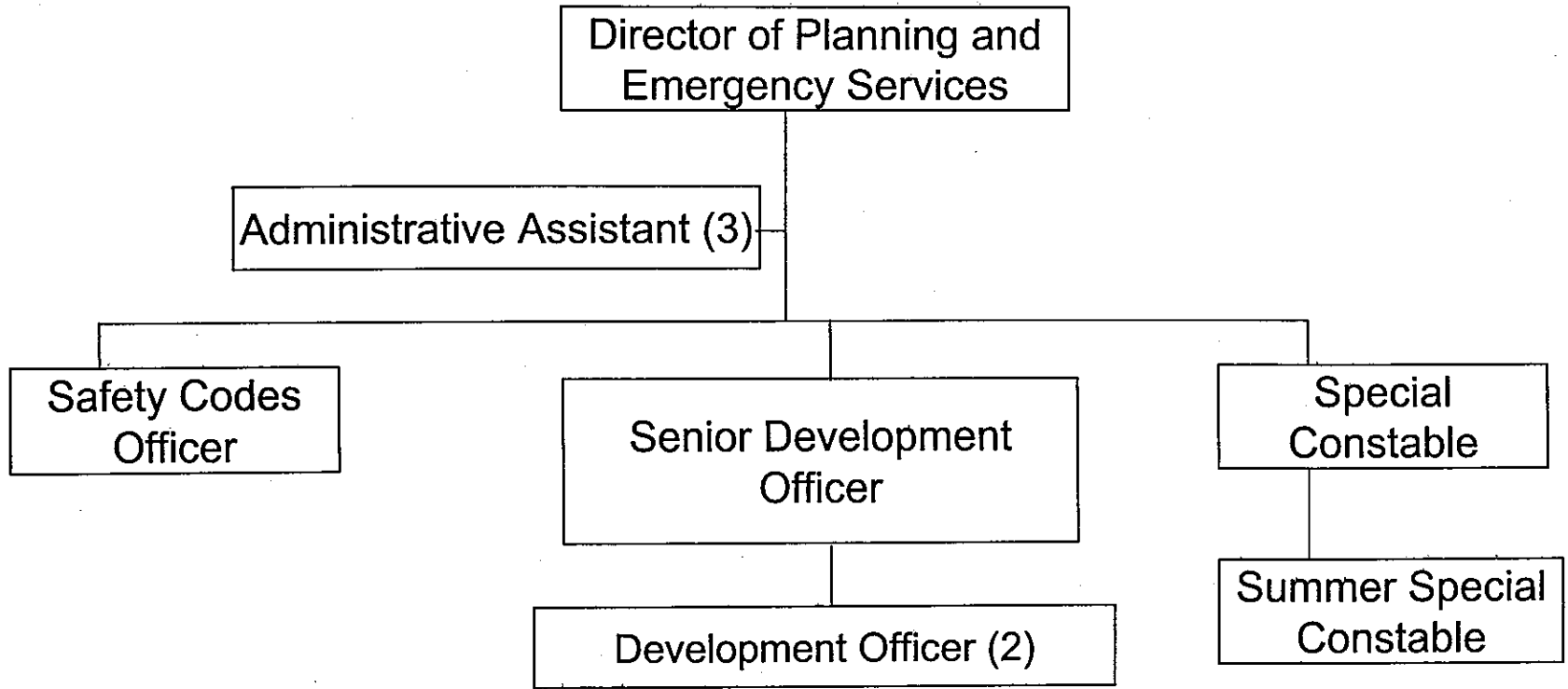


Corporate Services

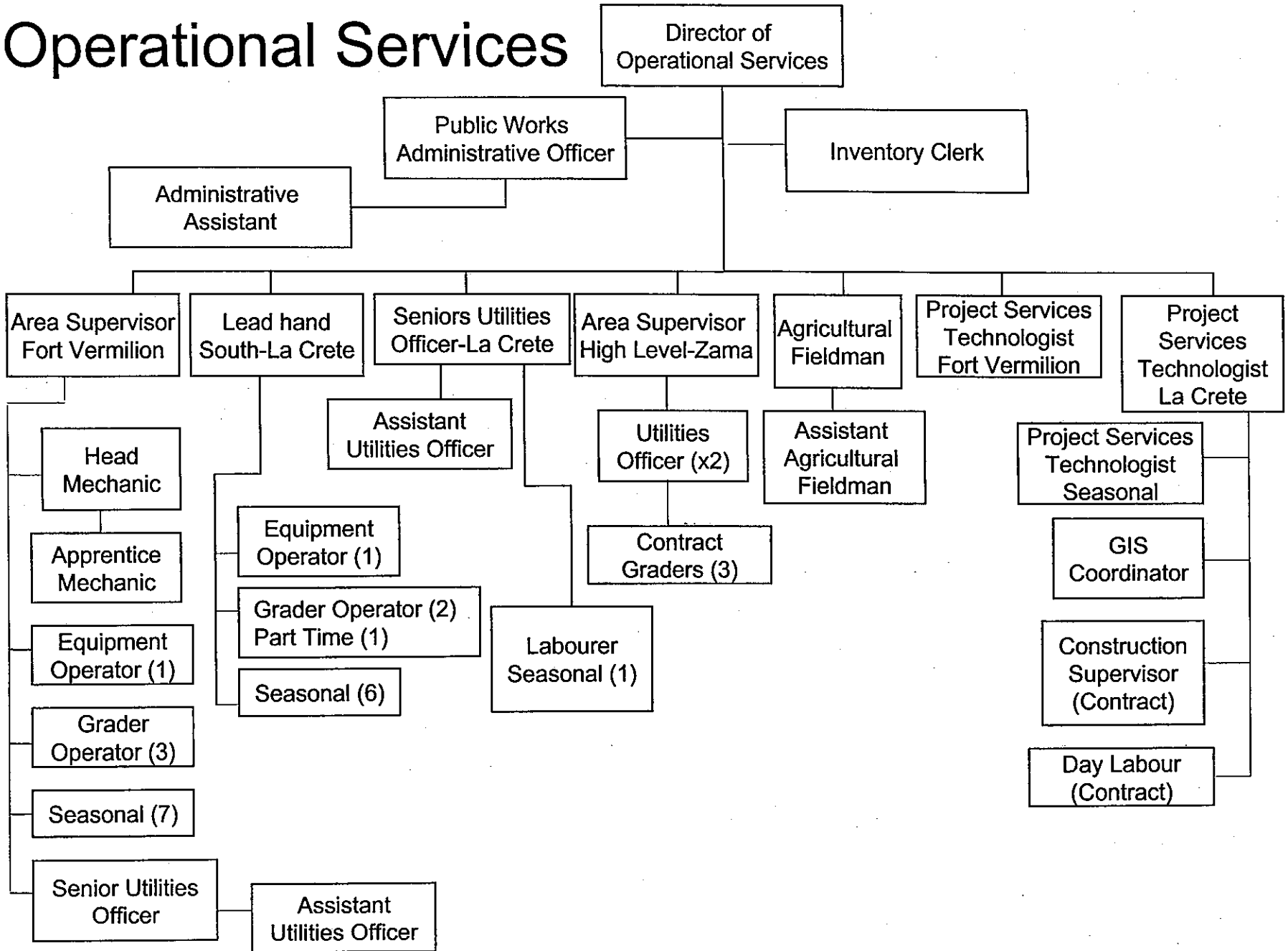
Director of Corporate Services



Planning, Emergency and Enforcement Services



Operational Services



MD of MACKENZIE

RESERVES

BUDGET 2005



Municipal District of Mackenzie #23
RESERVES
History of balances

Account Number	Description	2004 Estimated	2003	2002	2001	2000
Operating Reserves						
04-711-12	Operating Fund Reserve	17,611 *	1,365,915	1,100,989	911,040	651,040
04-714-32	Gravel Reclamation Reserves	19,055	44,055	382,958	365,095	341,381
04-720-32	Gravel Crushing Reserve	54,515	154,515			
04-712-41	Reserve-Off Site Levy - Water	211,918	158,476	114,664	22,858	18,297
04-712-61	Reserve-Development					284
04-714-72	Municipal Reserve	4,075	3,250	3,250	3,250	2,966
04-712-62	Reserve-P.T.O.A.G.					519
04-712-72	Recreation-Parks Reserve	26,546	85,484	139,148	172,637	172,637
04-713-72	Hutch Lake Subdivision	64,975	64,975	40,297	40,297	26,067
		<u>398,696</u>	<u>1,876,670</u>	<u>1,781,306</u>	<u>1,515,177</u>	<u>1,213,191</u>
Capital Reserves						
04-712-12	Incomplete Capital - Admin Department	174	5,982	183,040		
04-712-23	Incomplete Capital - Fire Department	10,303	19,640	51,926	50,881	
04-712-25	Incomplete Capital - Ambulance Department	16,251	27,951	7,175		
04-712-33	Incomplete Capital - Airport	46,209	94,753	44,753	55,000	
04-712-63	Agriculture - Reserve	50,000	50,000	50,000	50,000	
04-712-71	Recreation Reserve - Zama	28,623	79,597	49,597	30,000	
04-713-71	Recreation Reserve - Fort Vermilion	27,000		30,000		
04-713-32	Reserve-Roads(General)	1,607,344	1,430,487	1,361,720	2,146,214	2,993,236
04-713-71	Incomplete Capital - Recreation	211	7,224			
04-714-37	Drainage Reserve	96,798	172,906	346,451	104,858	91,419
04-715-32	Walking Trails - Fort Vermilion	69,289	49,289	33,727	20,000	
04-716-32	Walking Trails - LaCrete				20,000	
04-717-32	Walking Trails - Zama	80,000	60,000	40,000	20,000	
04-719-32	Incomplete Capital - Public Works	53,970	495,488	462,113	146,233	
04-760-41	Reserve - Water Upgrading			9,780	48,000	10,000
04-713-41	Water Treatment Plant reserve		215,446			
04-760-42	Reserve - Sewer Upgrading				11,801	15,422
04-760-43	Reserve-Waste	6,160	29,173	49,310	32,478	36,907
04-760-97	General Capital Reserve	418,735 *	1,985,631	1,249,649	860,035	25,777
04-761-31	Vehicle Replacement Reserve	39,834	142,269	657,625	1,022,540	731,526
04-761-43	Reserves - Solid Waste Disposal	8,500	8,500	8,500	8,500	
04-765-23	Emergency Services Reserves	440,280	299,989	495,919	179,386	390,222
		<u>2,999,681</u>	<u>5,174,324</u>	<u>5,131,285</u>	<u>4,805,925</u>	<u>4,294,510</u>
Total Reserves		<u>3,398,376</u>	<u>7,050,994</u>	<u>6,912,591</u>	<u>6,321,102</u>	<u>5,507,701</u>

* MD of Mackenzie applied to ACFA and received the approval for \$3,000,000 debenture for La Crete water treatment plant. We will receive this funding in December. In addition, in order to finance 2004 La Crete water system project cost, we require to withdraw monies from General operating and General capital reserves. We will place these funds back into reserves when the grant funding is approved and received from AB Transportation. October 31, 2004 total project cost is \$4,861,308. We are in the process of applying for additional \$1,000,000 debenture.

Municipal District of Mackenzie #23

RESERVES

December 31, 2004

Account	Name	Beginning Balance	Transfers Between Funds	ESTIMATED		Ending Balance
				Projects	Additions	
<i>Operating Fund Reserve</i>						
04-711-12	Operating Fund Reserve	\$1,365,915.03		(\$1,348,304.00)		\$17,611.03 *
04-714-32	Gravel Reclamation Reserves	\$44,055.37		(\$25,000.00)		\$19,055.37
04-720-32	Gravel Crushing Reserve	\$154,514.80		(\$100,000.00)		\$54,514.80
04-712-41	Reserve-Off Site Levy - Water	\$158,475.51			\$53,442.00	\$211,917.51
04-714-72	Municipal Reserve	\$3,250.37			\$825.12	\$4,075.49
04-712-61	Reserve-Development	\$0.00				\$0.00
04-712-62	Reserve-P.T.O.A.G.	\$0.00				\$0.00
04-712-72	Recreation-Parks Reserve	\$85,483.96		(\$83,938.00)	\$25,000.00	\$26,545.96
04-713-72	Subdivisions Reserve	\$64,975.36				\$64,975.36
		\$1,876,670.40	\$0.00			\$398,695.52
<i>Capital Fund Reserve</i>						
04-712-12	Incomplete Capital - Admin	\$5,981.88		(\$5,808.00)		\$173.88
04-712-23	Incomplete Capital - Fire Department	\$19,640.48		(\$9,337.00)		\$10,303.48
04-712-25	Incomplete Capital - Ambulance	\$27,951.07		(\$11,700.00)		\$16,251.07
04-712-33	Incomplete Capital - Airport	\$94,752.67		(\$48,544.00)		\$46,208.67
04-712-63	Agriculture - Reserve	\$50,000.00				\$50,000.00
04-712-71	Recreation Reserve - Zama	\$79,596.64		(\$79,596.64)	\$28,622.71	\$28,622.71
04-713-71	Recreation Reserve - Fort Vermilion	\$0.00			\$27,000.00	\$27,000.00
04-712-72	Recreation - Incomplete Capital	\$7,223.67		(\$7,013.00)		\$210.67
04-713-32	Reserve-Roads(General)	\$1,430,487.43		(\$2,996,158.00)	\$3,173,015.00	\$1,607,344.43
04-714-37	Drainage Reserve - Incomplete Capital	\$172,905.92		(\$226,108.00)	\$150,000.00	\$96,797.92
04-715-32	Walking Trails - Fort Vermillion	\$49,288.53			\$20,000.00	\$69,288.53
04-716-32	Walking Trails - LaCrete	\$0.00				\$0.00
04-717-32	Walking Trails - Zama	\$60,000.00			\$20,000.00	\$80,000.00
04-718-32	Shop & Storage - Incomplete Capital	\$0.00				\$0.00
04-719-32	Public Works - Incomplete Capital	\$495,487.68		(\$441,518.00)		\$53,969.68
04-760-31	Vehicle Replacement Reserve	\$0.00				\$0.00
04-761-31	Vehicle Replacement Reserve	\$142,268.97		(\$587,435.00)	\$485,000.00	\$39,833.97
04-760-41	Reserve - Water Upgrading(incomplete capital)	\$0.00				\$0.00
04-713-41	Water Treatment Plant Reserve	\$215,445.64		(\$215,445.64)		\$0.00
04-760-42	Reserve - Sewer Upgrading	\$0.00				\$0.00
04-760-43	Incomplete Capital - Solid Waste	\$29,173.09		(\$23,013.00)		\$6,160.09
04-760-97	General Capital Reserve	\$1,985,631.33		(\$1,566,896.00)		\$418,735.33 *
04-761-43	Reserves - Garbage Projects(incomplete capital)	\$8,500.00				\$8,500.00
04-765-23	Emergency Services Reserves	\$299,989.33		(\$9,709.00)	\$150,000.00	\$440,280.33
		\$5,174,324.33	\$0.00	(\$7,785,523.28)	\$4,053,637.71	\$2,999,680.76
	TOTAL RESERVES	\$7,050,994.73	\$0.00	(\$7,785,523.28)	\$4,053,637.71	\$3,398,376.28

* MD of Mackenzie applied to ACFA and received the approval for \$3,000,000 debenture for La Crete water treatment plant. We will receive this funding in December. In addition, in order to finance 2004 La Crete water system project cost, we require to withdraw monies from General operating and General capital reserves. We will place these funds back into reserves when the grant funding is approved and received from AB Transportation. October 31, 2004 total project cost is \$4,861,308. We are in the process of applying for additional \$1,000,000 debenture.

Municipal District of Mackenzie No. 23

Title	General Operating Reserve	Policy No.	RESV 01
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Account Code	12-711
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Purpose

To establish a general operating reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to accommodate any emergency type expenditure; to balance the current year deficit; or for non-budgeted operating items that require funding and Council approval during the year.

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,000,000
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Funding

Current year surplus - \$50,000 x 50% = amount to general operating reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	General Capital Reserve	Policy No.	RESV 02
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Account Code	97-760
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Purpose

To establish a general capital reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to accommodate current year capital funding requirements that have not been previously established from existing reserves. Items such as computer hardware and building developments as prime examples. Additionally, this reserve can be used for emergency type expenditures, or for additional capital items that require funding and Council approval during the year.

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,000,000
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Funding

Current year surplus - \$50,000 x 50% = amount to general capital reserve.

Net land sale proceeds (total land sales revenue - total expenditures including the cost of land) will be allocated to the reserve each year.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Off-Site Levy Reserve	Policy No.	RESV 03
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Account Code	41 -712
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Purpose	<p>To establish a off-site levy reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to accommodate current year capital funding requirements for any of all of the following:</p> <ol style="list-style-type: none"> 1. Storage, transmission, treatment or supplying of water. 2. Treatment, movement or disposal of sanitary sewage. 3. Storm sewer drainage facilities. 4. Land required for in connection with any of the facilities described above.
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Targeted Minimum	\$N/A
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Targeted Maximum	\$N/A
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Funding	<p>In respect to land to be developed or subdivided, the MD imposes a payment for an "off-site levy" pursuant to a Bylaw.</p>
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Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Road Reserve	Policy No.	RESV 04
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Account Code	32-713
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Purpose

To establish a capital road reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to accommodate yearly capital budget expenditures and/or for non-budgeted capital road projects that require funding and Council provides approval subsequent to the setting of the current year tax rate.

Targeted Minimum	\$1,000,000
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Targeted Maximum	\$5,000,000
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Funding

As part of the annual budget process, an in-depth review is undertaken of the five (5) year capital expenditures plan to determine the appropriate yearly amount to place in the roads reserve. A minimum of \$500,000 should be budgeted as a contribution to this reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Gravel Reclamation Reserve	Policy No.	RESV 05
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Account Code	32-714
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Purpose

To establish a gravel reclamation reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund the closure costs associated with any MD gravel pit.

Targeted Minimum	To be determined for each pit
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Targeted Maximum	To be determined for each pit
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Funding

A technical review for each pit will be undertaken to determine the respective closure costs and applicable yearly maintenance costs. A minimum of one dollar (\$1.00) per cubic meter of gravel used in the prior year. The use amount will be based on gravel used from MD owned pits.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Vehicle & Equipment Replacement Reserve	Policy No.	RESV 06
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Account Code	31 -761
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Purpose

To establish a vehicle and equipment replacement reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund public works and utility department vehicle and equipment purchases. This reserve excludes emergency services type vehicles. The MD has a policy, which outlines the appropriate mileage and/or age requirements as to when an individual unit will be replaced.

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,000,000
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Funding

As part of the annual budget process, an in-depth review is undertaken of the five (5) year capital expenditures plan to determine the appropriate yearly amount to place in the vehicle replacement reserve. A minimum of \$250,000 should be budgeted as a contribution to this reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Emergency Service Reserve	Policy No.	RESV 07
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Account Code	23-765
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Purpose

To establish an emergency service reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund emergency service capital expenditures items in such areas as buildings, equipment and vehicles. Emergency services cover the fire, ambulance and enforcement functions.

Targeted Minimum	\$300,000
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Targeted Maximum	\$1,000,000
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Funding

As part of the annual budget process, an in-depth review is undertaken of the five (5) year capital expenditures plan to determine the appropriate yearly amount to place in the vehicle replacement reserve. A minimum of \$150,000 should be budgeted as a contribution to this reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Recreation and Parks Reserve	Policy No.	RESV 08
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Account Code	62-712
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Purpose

To establish a recreation and parks reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund capital items such as playground equipment, small storage facilities, campground equipment and materials and fencing.

Targeted Minimum	\$50,000
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Targeted Maximum	\$175,000
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Funding

\$25,000 per year should be budgeted as a contribution to this reserve.

Policy Statement and Guidelines

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

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

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

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Drainage Reserve	Policy No.	RESV 09
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Account Code	37-714
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Purpose

To establish a drainage reserve. This reserve will provide funding in order to retain a stable municipal taxation structure and to fund drainage projects.

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,000,000
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Funding

A minimum of \$250,000 should be budgeted as a contribution to this reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Municipal Reserve	Policy No.	RESV 10
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Account Code	72-714
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Purpose

To establish a municipal reserve. Pursuant to section 671 of the MGA, the municipality or school authority may be used for any of the following purposes — public park; public recreation area; school authority purpose; to separate areas of land that are used for different purposes.

Targeted Minimum	\$N/A
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Targeted Maximum	\$N/A
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Funding

Pursuant to sections 661 to 670, of the MGA a subdivision authority may require the owner of a parcel of land that is subject of a proposed subdivision, without compensation, to provide a land dedication for roads, public utilities, and environmental reserves and school. The owner can provide money for all the reserves or a combination of money and land reserve.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	June 6, 2001	01-320
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	Capital Funding Carry Forward Reserve – Recreation Boards	Policy No:	RESV 11
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Account Code	71-710 – Fort Vermilion 71-711 – La Crete 71-712 – Zama
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Legislation Reference	Municipal Government Act, Section 5 (b)
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Purpose (use of funds)

Over the last few years, Council has allocated a matching capital funding component to the La Crete, Fort Vermilion and Zama Recreation Boards. To acquire this funds these boards must receive **matching** third party funding such as grants, cash donations, and/or donations in kind (volunteer hours and/or equipment). It is conceivable that in a given year, a recreation board may not have the need or did not receive sufficient third party funding to access the MD's capital funding component. In those years that recreations board did not access the total amount budgeted, the MD will set aside those amounts not accessed in a reserve. A specific reserve will be set up for each Recreation board.

To access these funds in the following year (s), the Board must make a written request and provide the appropriate supporting documentation of third party funding of the capital project.

If it is determined that a Recreation Board cannot utilize these reserve funds in a timely fashion, Council has the discretion to allocate any balances in these specific reserves to any Recreation board or recreation project that they see fit.

Also, in cases where a board receives **matching** funds in any given year in **excess** of those required, the recreation board can use this excess amount as a matching amount for a subsequent year. For example:

1. Council currently provides a \$30,000 capital grant to each recreation board.
2. Each board must match this \$30,000 with third party funding.
3. If a board was able to raise \$45,000 in any given year, \$15,000 (\$45,000 – \$30,000) can be used as **matching** third party funding for a subsequent year.
4. This excess amount can only be carried forward for one year.

Targeted Minimum: \$ N/A

Targeted Maximum: \$ 90,000 per recreation board

Funding
Allocated from current year budget.

	Date	Resolution Number
Approved	February 5, 2002	02-057
Amended	September 3, 2002	02-613
Amended		

Municipal District of Mackenzie No. 23

Title	Walking Trail Reserve	Policy No.	RESV12
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Account Code	32-715 (Fort Vermilion) 32-716 (La Crete) 32-717 (Zama)
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Legislation Reference	Municipal Government Act, Section 5 (b)
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Purpose
 To establish a walking trail reserve. This reserve will provide funding for the walking trails in the hamlets of Fort Vermilion, La Crete, and Zama. The 5 year capital plan was to allocate \$20,000/year for each hamlet during the years 2001 – 2005.

Starting in 2002, to acquire these funds the group or committee that is requesting these funds must receive **matching** third party funding such as grants, cash donations, and/or donations in kind (volunteer hours and/or equipment).

The group or committee must make a written request and provide the appropriate supporting documentation of the third party funding. No request will exceed the total amount that is available in the current year budget and in the individual hamlet reserve.

Targeted Minimum	\$0
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Targeted Maximum	\$100,000 per hamlet
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Funding
 Funding will be provided through the annual budget process.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.

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

	Date	Resolution Number
Approved	January 17, 2002	02-026
Amended	February 8, 2002	02-109
Amended		



Municipal District of Mackenzie No. 23

Title	Water Treatment Plant	Policy No.	RESV 13
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Account Code	41-713
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Purpose

To establish water treatment plant reserve. This reserve will provide funding in order to accommodate new construction and/or capital repairs of a water treatment plants within municipal district.

Targeted Minimum	\$500,000
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Targeted Maximum	\$1,500,000
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Funding

To be determined.

Policy Statement and Guidelines

1. The Chief Administrative Officer will ensure the overall effective administration of dedicated reserves in accordance with this policy; recommending changes in policy or guidelines to Council to ensure they are employed to the benefit of the MD.
2. Annually, in conjunction with the budget process and the presentation of the audited financial statements to MD council, a list indicating the current and previous year-end balances for this reserve will be provided.
3. The use of this reserve to fund any expenditure must be by way of a Council resolution or motion.

	Date	Resolution Number
Approved	May 14, 2003	03-329
Amended		
Amended		



MD of MACKENZIE

DEBENTURE

BUDGET 2005

LONG-TERM DEBT - For the year ended December 31, 2003

	2003	2002
	\$	\$
Debentures -		
Alberta Municipal Financing Corporation		
10 3/8%, due 2004	25,217	48,065
12% due 2007	340,295	403,868
5 3/4%, due 2011	520,910	571,127
5 3/4%, due 2012	3,198,743	3,469,817
4.875%, due 2013	407,429	-
	4,492,594	4,522,299

Principal and interest repayment requirements on long-term debt over the next five years are as follows:

	Principal	Interest	Total
	\$	\$	\$
2004	467,750	265,199	732,949
2005	471,072	234,043	705,115
2006	501,715	203,400	705,115
2007	534,643	170,472	705,115
2008	458,018	135,060	593,078
To maturity	2,059,396	282,303	2,341,699
	4,492,594	1,290,477	5,783,071

For qualifying debentures, the Province of Alberta rebates 50% of interest in excess of 8%, 9% and 11% to a maximum annual rate of 12.5%, depending on the date borrowed. Debenture debt is issued on the credit and security of the District at large.

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by regulation for the District be disclosed as follows:

	2003	2002
		\$
Total debt limit	25,905,294	23,995,640
Total debt	4,492,594	4,522,299
Amount by which debt limit exceeds debt	21,412,700	19,473,341
Service on debt limit	4,317,549	3,999,273
Service on debt	732,949	712,796
Amount by which debt servicing limit exceeds debt servicing	3,584,600	3,286,477

Note: The debenture borrowing for 2004 to finance La Crete water system will be \$4,000,000. We received the approval for \$3,000,000; and we are in the process of applying for \$1,000,000. An annual payment towards La Crete water system debenture is estimated at \$506,995.



MD of Mackenzie

2005 Budget

Tax Revenue and Assessment History and Projections





**MD of Mackenzie
2005 Budget**

Summary of Assessment by Category

	2005 estimated assessment	% increase estimated	2004
Residential Property	\$ 225,857,476	7.00%	\$ 211,081,430
Commercial Property	34,306,473	7.10%	32,030,720
Industrial Property	90,259,891	3.36%	87,328,150
Farmland Property	36,318,750	0.00%	36,318,750
Machinery & Equipment	406,068,704	3.00%	394,241,460
Linear	753,793,742	5.05%	717,560,040
Grants in Lieu	3,671,855	1.00%	3,635,500
Total Taxable Assessment	\$ 1,550,276,891	4.59%	\$ 1,482,196,050
Tax exempt assessment	122,771,660	0.00%	122,771,660
Total Assessment	\$ 1,673,048,551	4.24%	\$ 1,604,967,710
Projected Municipal Revenue \$15,302,873			

The projected municipal revenue is calculated at the rates specified in 2004 Tax Bylaw.

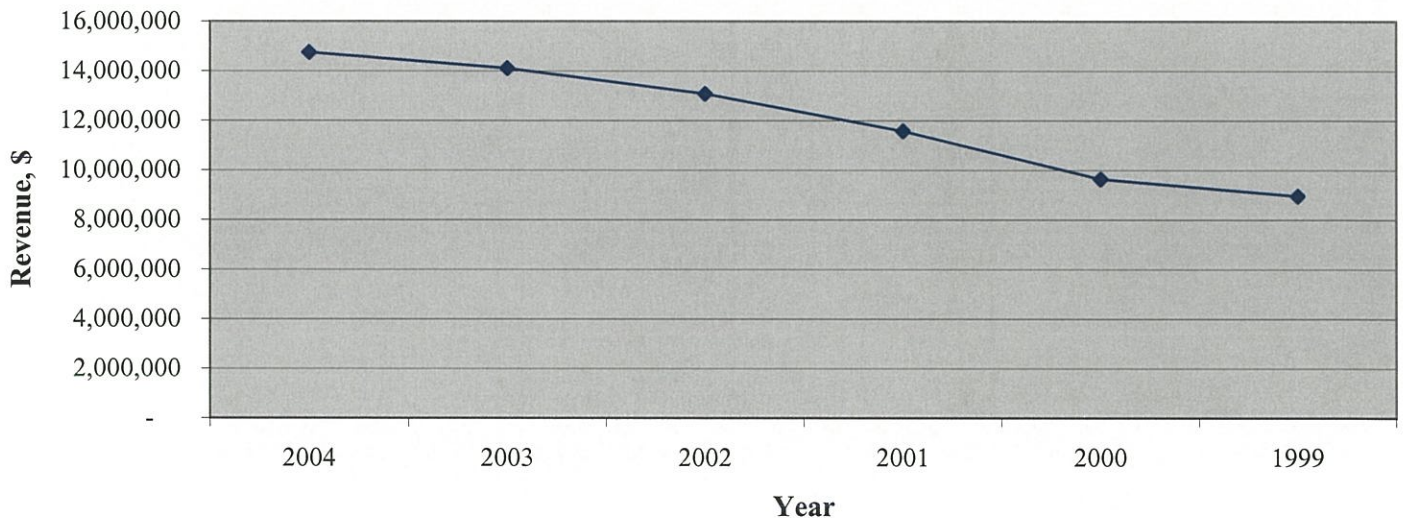


**MD of Mackenzie
Municipal Tax Revenue History**

TAX REVENUE	2004	2003	2002	2001	2000	1999
Residential Property Taxes	2,396,364	2,158,356	2,014,447	1,766,921	1,187,208	1,118,298
Commercial Property Taxes	610,979	557,593	496,089	442,350	439,363	447,161
Industrial Property Taxes	1,544,750	1,460,844	1,498,916	1,221,386	905,149	861,698
Farmland Property Taxes	427,401	429,132	451,124	438,306	1,010,507	975,709
Machinery & Equipment Taxes	4,225,087	4,106,739	3,598,826	2,938,761	1,989,305	1,674,736
Grazing Leases Taxes	-	-	-	6,664	7,205	7,547
Electrical Power Systems Taxes	950,617	918,843	720,266	812,221	812,259	681,454
Linear Property Taxes	11,137,492	10,570,333	9,841,982	9,169,530	10,211,146	9,467,367
Cable TV Property Taxes	2,488	2,481	2,395	2,437	2,850	2,875
Telecommunication Property Taxes	211,353	206,566	213,955	217,472	223,992	260,023
Federal Gov't Grants in Lieu	15,868	15,254	14,655	14,534	15,189	31,118
Provincial Gov't Grants in Lieu	37,135	189,051	179,670	184,557	216,179	56,761
TOTAL	21,559,535	20,615,191	19,032,324	17,215,139	16,208,094	15,584,748
Over/Under Tax Collections	-	(14,916.73)	(50,456.06)	12,162.00	-	-
TOTAL	21,559,535	20,630,108	19,082,780	17,202,977	16,208,094	15,584,748
LESS:						
School Requisitions	6,490,221	6,184,601	5,696,876	5,327,861	6,299,144	6,458,822
Senior Lodge Requisitions	325,093	337,394	315,445	316,300	277,308	185,846
TOTAL Requisitions	6,815,314	6,521,995	6,012,320	5,644,161	6,576,452	6,644,668
TOTAL Municipal Levy	14,744,221	14,108,113	13,070,459	11,558,816	9,631,642	8,940,080

	2004	2003	2002	2001	2000	1999
Municipal Levy	14,744,221	14,108,113	13,070,459	11,558,816	9,631,642	8,940,080

Municipal Tax Revenue History



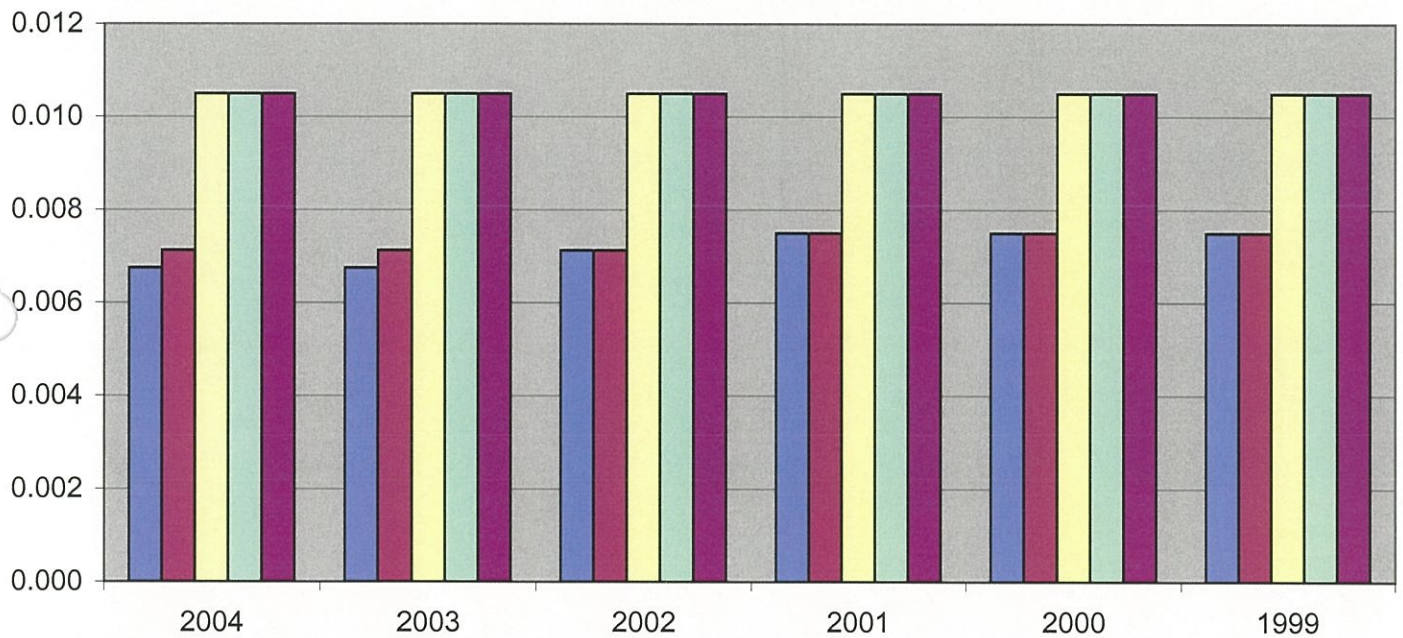
◆ Municipal Levy



of Mackenzie
Municipal Tax Rate History

Description	2004	2003	2002	2001	2000	1999
Residential and Farmland	0.006750	0.006750	0.007125	0.007500	0.007500	0.007500
Farmland	0.007125	0.007125	0.007125	0.007500	0.007500	0.007500
Non-Residential	0.010500	0.010500	0.010500	0.010500	0.010500	0.010500
Linear	0.010500	0.010500	0.010500	0.010500	0.010500	0.010500
Machinery and Equipment	0.010500	0.010500	0.010500	0.010500	0.010500	0.010500

Tax Rate History





MD of Mackenzie
2005 Estimate and 5 Year Assessment Comparison

Code	Code Description	2005 Estimated	2004	2003	2002	2001	2000					
101	Farm Res/Site	72,389,779	\$67,711,000	\$61,683,670	\$50,487,780	\$44,124,260	\$41,982,470					
102	Residential Imp/Site	141,479,475	\$132,023,370	\$117,639,620	\$103,550,360	\$91,659,590	\$83,194,080					
103	Vacant Residential	6,359,606	\$5,781,460	\$4,441,540	\$3,723,750	\$3,448,160	\$4,021,520					
104	Res Imp/Site Nil RAP	266,112	\$256,190	\$263,680	\$275,130	\$263,590	\$255,790					
141	Grazing Lease Detail	590,240	\$590,240	\$544,080	\$552,250	\$538,970	\$566,700					
151	Farmland	35,728,510	\$35,728,510	\$35,694,620	\$35,690,390	\$35,447,170	\$35,429,220					
152	Residential @ AUV	\$0	\$0	\$0	\$0	\$0	\$1,020					
153	Vacant Residential @	\$0	\$0	\$0	\$0	\$0	\$770					
		256,813,722	6.08%	\$242,090,770	9.91%	\$220,267,210	13.38%	\$194,279,660	10.71%	\$175,481,740	6.06%	\$165,451,570
200	Railway R of W	2,509,310	\$2,509,310	\$2,486,270	\$2,486,270	\$2,509,310	\$2,532,320					
202	Commercial Imp/Site	33,401,978	\$31,135,180	\$28,555,830	\$26,104,230	\$24,693,500	\$22,249,800					
203	Industrial Imp/Site	3,163,225	\$2,750,630	\$2,345,820	\$2,268,400	\$2,374,660	\$2,284,830					
252	Commercial Vacant	904,495	\$895,540	\$882,330	\$543,190	\$511,520	\$0					
253	Industrial Vacant	918,070	\$908,980	\$896,570	\$817,430	\$767,010	\$0					
		40,897,078	7.06%	\$38,199,640	8.62%	\$35,166,820	9.15%	\$32,219,520	4.42%	\$30,856,000	14.00%	\$27,066,950
401	Proc. Man'fac Buildi	86,178,596	\$83,668,540	\$80,398,560	\$80,272,380	\$67,076,560	\$42,890,760					
402	Machinery/Equipment	406,068,704	\$394,241,460	\$382,377,760	\$335,086,060	\$273,724,210	\$198,540,900					
		492,247,300	3.00%	\$477,910,000	3.27%	\$462,776,320	11.42%	\$415,358,440	21.88%	\$340,800,770	41.16%	\$241,431,660
501	Pipelines/Wells Line	655,484,149	\$630,273,220	\$605,194,830	\$577,988,100	\$521,523,700	\$515,273,690					
502	Electric Power System	28,306,848	\$24,614,650	\$23,312,280	\$22,334,330	\$22,691,470	\$33,480,300					
503	Telecomm. Systems Li	12,067,763	\$11,948,280	\$11,826,750	\$12,564,870	\$12,428,390	\$11,272,020					
504	Cable Television Sys	140,630	\$140,630	\$142,020	\$140,630	\$139,260	\$142,020					
505	Electric Energy Gene	55,285,043	\$48,073,950	\$47,641,580	\$24,485,510	\$29,365,200	\$15,054,910					
		751,284,432	5.07%	\$715,050,730	3.91%	\$688,117,460	7.94%	\$637,513,440	8.76%	\$586,148,020	1.90%	\$575,222,940
601	Federal MV GIL	747,339	\$739,940	\$691,550	\$639,750	\$629,350	\$608,600					
603	Provincial MV GIL	163,782	\$162,160	\$155,080	\$160,100	\$159,280	\$222,140					
605	AMHC MV GIL	3,699,297	\$3,662,670	\$3,213,670	\$2,921,500	\$2,784,820	\$3,563,390					
609	Seniors Self Contain	1,640,806	\$1,624,560	\$1,589,810	\$1,480,750	\$1,433,890	\$1,403,250					
641	Provincial Grazing R	529,048	\$523,810	\$523,810	\$523,810	\$523,810	\$523,810					
651	Federal AUV GIL	47,005	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540					
		6,827,277	1.00%	\$6,759,680	8.67%	\$6,220,460	7.76%	\$5,772,450	3.49%	\$5,577,690	-12.41%	\$6,367,730
701	Federal MV GIL	392,698	\$388,810	\$375,100	\$345,780	\$339,940	\$318,680					
703	Provincial MV GIL	1,778,034	\$1,760,430	\$1,703,440	\$1,445,090	\$1,416,440	\$10,314,290					
705	AMHC MV GIL	22,402	\$22,180	\$19,190	\$17,000	\$16,930	\$16,890					
707	CBC MV GIL	13,948	\$13,810	\$13,680	\$13,190	\$13,140	\$12,990					
709	Provincial Linear GI	-	\$0	\$8,655,570	\$8,589,430	\$8,648,240	\$0					
		2,207,082	1.00%	\$2,185,230	-79.70%	\$10,766,980	3.42%	\$10,410,490	-0.23%	\$10,434,690	-2.14%	\$10,662,850

37



Code	Code Description	2005 Estimated	2004	2003	2002	2001	2000					
801	Federal MV Exempt	-	\$0	\$16,450	\$11,030	\$11,030	\$0					
802	M & E Exempt	18,000	\$18,000	\$18,130	\$18,680	\$19,030	\$19,850					
803	Provincial MV Exempt	22,834,110	\$22,834,110	\$22,956,450	\$21,345,270	\$21,741,630	\$20,531,810					
809	Misc. Exempt MV	64,001,800	\$64,001,800	\$62,098,350	\$60,458,470	\$58,612,660	\$47,095,080					
810	Seed Cleaning Exempt	363,350	\$363,350	\$340,790	\$333,490	\$325,650	\$325,560					
820	M.D. #23 Owned Exempt	8,268,690	\$8,268,690	\$7,997,300	\$7,436,400	\$7,190,220	\$6,741,660					
841	Prov Graze Reserve AU	81,300	\$81,300	\$81,300	\$81,300	\$81,300	\$81,300					
851	Federal AUV Exempt			\$0	\$0	\$0	\$0					
853	Provincial AUV Exempt	7,590	\$7,590	\$9,840	\$2,250	\$5,470	\$9,070					
859	Misc AUV Exempt	2,570	\$2,570	\$3,040	\$2,470	\$0	\$810					
901	Rural Residential Ex	24,293,880	\$24,293,880	\$24,208,860	\$23,504,680	\$23,161,380	\$22,846,190					
903	Farm Building Exempt	2,900,370	\$2,900,370	\$2,763,920	\$2,237,020	\$1,798,720	\$1,664,360					
		122,771,660	0.00%	\$122,771,660	1.89%	\$120,494,430	4.39%	\$115,431,060	2.20%	\$112,947,090	13.73%	\$99,315,690

Total Assessment	1,673,048,551	4.24%	\$1,604,967,710	3.96%	\$1,543,809,680	9.41%	\$1,410,985,060	11.78%	\$1,262,246,000	12.15%	\$1,125,519,390
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Summary by category

	2005	2004	2003	2002	2001	2000					
Residential Property	225,857,476	7.00%	\$211,081,430	11.77%	\$188,851,180	16.25%	\$162,456,270	13.03%	\$143,731,240	6.91%	\$134,439,180
Commercial Property	34,306,473	7.10%	\$32,030,720	8.81%	\$29,438,160	10.47%	\$26,647,420	5.72%	\$25,205,020	13.28%	\$22,249,800
Industrial Property	90,259,891	3.36%	\$87,328,150	4.41%	\$83,640,950	0.34%	\$83,358,210	18.71%	\$70,218,230	55.43%	\$45,175,590
Farmland Property	36,318,750	0.00%	\$36,318,750	0.22%	\$36,238,700	-0.01%	\$36,242,640	0.71%	\$35,986,140	-0.03%	\$35,995,920
Machinery & Equipment	406,068,704	3.00%	\$394,241,460	3.10%	\$382,377,760	14.11%	\$335,086,060	22.42%	\$273,724,210	37.87%	\$198,540,900
Linear	753,793,742	5.05%	\$717,560,040	3.90%	\$690,603,730	7.91%	\$639,999,710	8.72%	\$588,657,330	1.89%	\$577,755,260
Grants in Lieu	3,671,855	1.00%	\$3,635,500	-70.11%	\$12,164,770	3.41%	\$11,763,690	-0.11%	\$11,776,740	-2.24%	\$12,047,050
Total Taxable Assessment	1,550,276,891	4.59%	\$1,482,196,050	4.14%	\$1,423,315,250	9.86%	\$1,295,554,000	12.73%	\$1,149,298,910	12.00%	\$1,026,203,700
Tax exempt assessment	122,771,660		\$122,771,660		\$120,494,430		\$115,431,060		\$112,947,090		\$99,315,690
Total Assessment	1,673,048,551	4.24%	\$1,604,967,710	3.96%	\$1,543,809,680	9.41%	\$1,410,985,060	11.78%	\$1,262,246,000	12.15%	\$1,125,519,390

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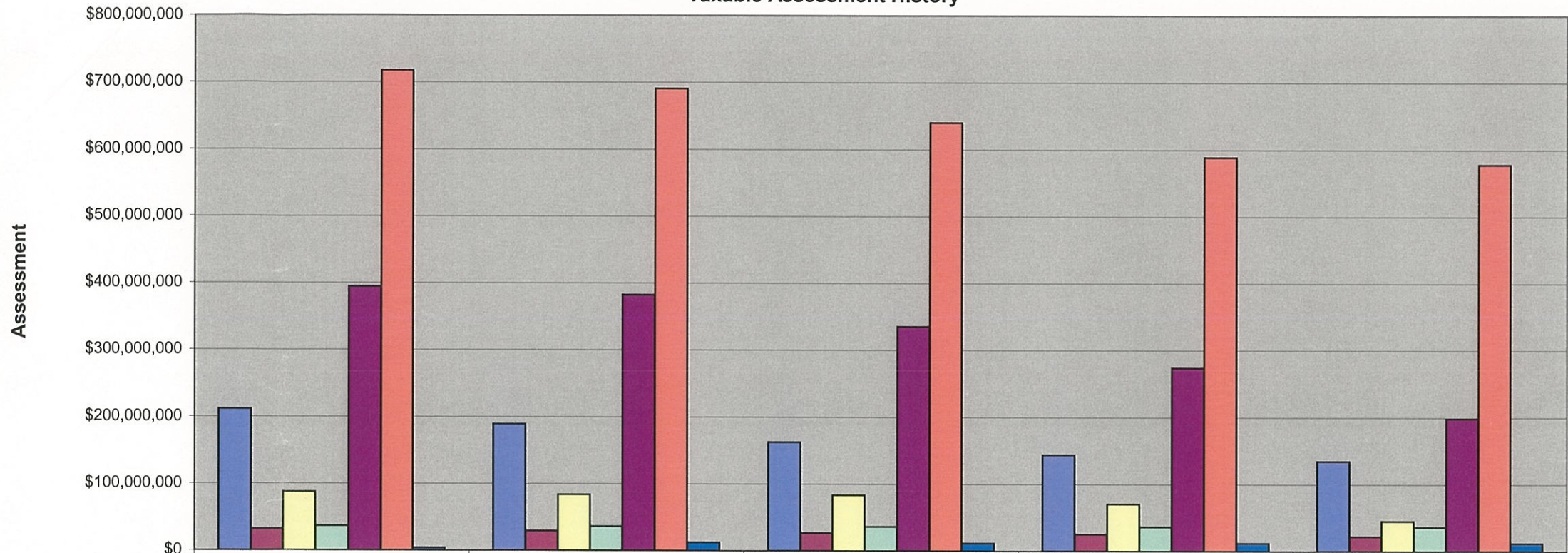
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Taxable Assessment History



	2004	2003	2002	2001	2000
Residential Property	\$211,081,430	\$188,851,180	\$162,456,270	\$143,731,240	\$134,439,180
Commercial Property	\$32,030,720	\$29,438,160	\$26,647,420	\$25,205,020	\$22,249,800
Industrial Property	\$87,328,150	\$83,640,950	\$83,358,210	\$70,218,230	\$45,175,590
Farmland Property	\$36,318,750	\$36,238,700	\$36,242,640	\$35,986,140	\$35,995,920
Machinery & Equipment	\$394,241,460	\$382,377,760	\$335,086,060	\$273,724,210	\$198,540,900
Linear	\$717,560,040	\$690,603,730	\$639,999,710	\$588,657,330	\$577,755,260
Grants in Lieu	\$3,635,500	\$12,164,770	\$11,763,690	\$11,776,740	\$12,047,050



2005 ASSESSMENT AND LEVY BASED ON 2004 TAX BYLAW

Code GL	Code Ass.	Description	Ass. Class	Assessment			TAX RATE				LEVY			
				Land	Improvements	Total Assessment	Lodge	Muni TR	ASFF TR	Total TR	Lodge L	Muni L	ASSFF L	Total L
01-111	101	Farm Res/Site	Res	15,724,570	56,665,209	72,389,779	0.000217	0.006750	0.004426	0.011393	15,708.58	488,631.01	320,397.16	824,736.75
01-111	102	Residential Imp/Site	Res	26,955,540	114,523,935	141,479,475	0.000217	0.006750	0.004426	0.011393	30,701.05	954,986.45	626,188.16	1,611,875.66
01-111	103	Vacant Residential	Res	6,359,606	0	6,359,606	0.000217	0.006750	0.004426	0.011393	1,380.03	42,927.34	28,147.62	72,454.99
01-111	104	Res Imp/Site Nil RAP	Res	8,130	257,982	266,112	0.000217	0.006750	0.004426	0.011393	57.75	1,796.26	1,177.81	3,031.82
01-114	141	Grazing Lease Detail	Res	590,240	0	590,240	0.000217	0.007125	0.004426	0.011768	128.08	4,205.46	2,612.40	6,945.94
01-114	151	Farmland	Res	35,728,510	0	35,728,510	0.000217	0.007125	0.004426	0.011768	7,753.09	254,565.63	158,134.39	420,453.11
01-112	200	Railway R of W	Non	0	2,509,310	2,509,310	0.000217	0.010500	0.006972	0.017689	544.52	26,347.76	17,494.91	44,387.18
01-112	202	Commercial Imp/Site	Non	4,614,740	28,787,238	33,401,978	0.000217	0.010500	0.006972	0.017689	7,248.23	350,720.77	232,878.59	590,847.59
01-113	203	Industrial Imp/Site	Non	943,253	2,219,972	3,163,225	0.000217	0.010500	0.006972	0.017689	686.42	33,213.86	22,054.00	55,954.28
01-112	252	Commercial Vacant	Non	904,495	0	904,495	0.000217	0.010500	0.006972	0.017689	196.28	9,497.20	6,306.14	15,999.62
01-113	253	Industrial Vacant	Non	918,070	0	918,070	0.000217	0.010500	0.006972	0.017689	199.22	9,639.73	6,400.78	16,239.74
01-113	401	Proc. Man'fac Building	Non	105,142	86,073,454	86,178,596	0.000217	0.010500	0.006972	0.017689	18,700.76	904,875.26	600,837.17	1,524,413.19
01-115	402	Machinery/Equipment	M&E	0	406,068,704	406,068,704	0.000217	0.010500	0.000000	0.010717	88,116.91	4,263,721.39	0.00	4,351,838.30
01-192	501	Pipelines/Wells Linear	Non	0	655,484,149	655,484,149	0.000217	0.010500	0.006972	0.017689	142,240.06	6,882,583.56	4,570,035.49	11,594,859.11
01-191	502	Electric Power Systems Linear	Non	0	28,306,848	28,306,848	0.000217	0.010500	0.006972	0.017689	6,142.59	297,221.90	197,355.34	500,719.83
01-194	503	Telecomm. Systems Linear	Non	0	12,067,763	12,067,763	0.000217	0.010500	0.006972	0.017689	2,618.70	126,711.51	84,136.44	213,466.66
01-193	504	Cable Television System Linear	Non	0	140,630	140,630	0.000217	0.010500	0.006972	0.017689	30.52	1,476.62	980.47	2,487.60
01-191	505	Electric Power Generation	Gen	0	55,285,043	55,285,043	0.000217	0.010500	0.000000	0.010717	11,996.85	580,492.95	0.00	592,489.80
01-230	601	Federal MV GIL	Res	35,451	711,888	747,339	0.000217	0.006750	0.004426	0.011393	162.17	5,044.54	3,307.72	8,514.44
01-240	603	Provincial MV GIL	Res	17,039	146,743	163,782	0.000217	0.006750	0.004426	0.011393	35.54	1,105.53	724.90	1,865.96
01-111	605	AMHC MV GIL	Res	312,221	3,387,075	3,699,297	0.000217	0.006750	0.004426	0.011393	802.75	24,970.25	16,373.09	42,146.09
01-111	609	Seniors Self Contain	Sen	102,424	1,538,382	1,640,806	0.000217	0.006750	0.000000	0.006967	356.05	11,075.44	0.00	11,431.49
01-240	641	Provincial Grazing Reserve AUV	Res	529,048	0	529,048	0.000217	0.006750	0.004426	0.011393	114.80	3,571.07	2,341.57	6,027.45
01-230	651	Federal AUV GIL	Res	47,005	0	47,005	0.000217	0.006750	0.004426	0.011393	10.20	317.29	208.05	535.53
01-230	701	Federal MV GIL	Non	134,825	257,873	392,698	0.000217	0.010500	0.006972	0.017689	85.22	4,123.33	2,737.89	6,946.44
01-240	703	Provincial MV GIL	Non	143,117	1,634,917	1,778,034	0.000217	0.010500	0.006972	0.017689	385.83	18,669.36	12,396.46	31,451.65
01-240	705	AMHC MV GIL	Non	4,060	18,342	22,402	0.000217	0.010500	0.006972	0.017689	4.86	235.22	156.19	396.27
01-230	707	CBC MV GIL	Non	5,626	8,322	13,948	0.000217	0.010500	0.006972	0.017689	3.03	146.46	97.25	246.73
01-240	709	Provincial Linear GIL	Non	0	0	-	0.000217	0.010500	0.006972	0.017689	-	0.00	0.00	0.00
00-000	801	Federal MV Exempt	Exe	0	0	-	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	802	M & E Exempt	Exe	0	18,000	18,000	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	803	Provincial MV Exempt	Exe	21,874,690	959,420	22,834,110	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	809	Misc. Exempt MV	Exe	2,094,830	61,906,970	64,001,800	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	810	Seed Cleaning Exempt	Exe	0	363,350	363,350	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	820	M.D. #23 Owned Exempt	Exe	2,565,860	5,702,830	8,268,690	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	841	Prov Graz Reserve AUV Exempt	Exe	81,300	0	81,300	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	853	Provincial AUV Exempt	Exe	7,590	0	7,590	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	859	Misc AUV Exempt	Exe	2,570	0	2,570	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	901	Rural Residential Exemption	Exe	0	24,293,880	24,293,880	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
00-000	903	Farm Building Exempt	Exe	0	2,900,370	2,900,370	-	0.000000	0.000000	0.000000	-	0.00	0.00	0.00
		Totals		120,809,953	1,552,238,597	1,673,048,550					336,410	15,302,873	6,913,480	22,552,763

Taxable Assessment	94,183,112.90	1,456,093,777.20	1,550,276,890	Residential School Assessment	262,000,193
Total Assessment	120,809,952.90	1,552,238,597	1,673,048,550	Non Residential School Assessment	825,282,145
Exempt Assessment	26,626,840.00	96,144,820	122,771,660		



The following table shows the results of the experiment. The data is presented in a clear and concise manner, allowing for easy comparison of the different conditions. The results are as follows:

Condition	Result 1	Result 2	Result 3
Condition A	1.2	2.5	3.8
Condition B	1.5	2.8	4.1
Condition C	1.8	3.1	4.4
Condition D	2.1	3.4	4.7
Condition E	2.4	3.7	5.0

The data indicates that there is a clear trend of increasing results as the conditions change. This suggests that the factors being tested have a significant impact on the outcome. Further analysis is required to determine the exact relationship between the conditions and the results.

MD of MACKENZIE

CODE STRUCTURE

BUDGET 2005



Municipal District of Mackenzie

Account Code Structure

Account code includes five sets of digits:

(fund code) - ## (department code) - ## (location code) - ## (capital project number) - ### (object - expenditure code)

Fund Codes:

Operating Fund

- 1 - operating revenues
- 2 - operating expenditures

Other

- 3 - assets
- 4 - liabilities

Capital Fund

- 5 - capital revenue acquired
- 6 - capital expenditures

Department Codes:

- 00 - taxation department
- 11 - council department
- 12 - administration department
- 23 - fire department
- 25 - ambulance department
- 26 - enforcement department
- 32 - transportation department
- 33 - airport department
- 41 - water distribution department
- 42 - sewer services department
- 43 - waste disposal department
- 51 - family & community services department
- 61 - planning & development department
- 63 - agricultural department
- 64 - veterinary support department
- 66 - subdivision department
- 71 - recreation department
- 72 - parks & playgrounds
- 73 - tourism
- 74 - library department

Location Codes:

- 00 - general
 - 20 - High Level
 - 30 - Fort Vermilion
 - 40 - La Crete
 - 50 - Zama
- at any time.

Capital project number:

After the capital project list has been approved by council, we assign individual numbers to the capital projects. Current capital project numbers listing can be obtained from finance officer at any time.

OBJECT - EXPENDITURE CODES:

110-WAGES & SALARIES	511-GOODS AND SUPPLIES
132-BENEFITS	521-FUEL & OIL
136-WCB CONTRIBUTIONS	531-CHEMICALS/SALT
142-RECRUITING	532-DUST CONTROL
150-ISOLATION COSTS	533-GRADER BLADES
151-HONORARIA	534-GRAVEL
152-BUSINESS EXP - COMMITTEE MEMBERS	543-NATURAL GAS
211-TRAVEL & SUBSISTENCE	544-ELECTRICAL POWER
214-MEMBERSHIP/CONFERENCE FEES	710-GRANTS TO LOCAL GOVERNMENTS
215-FREIGHT	735-GRANTS TO OTHER ORGANIZATIONS
216-POSTAGE	747-SCHOOL FOUNDATION PROGRAMS
217-TELEPHONE	750-SENIORS FOUNDATION
212-PROMOTIONAL EXPENDITURE	762-CONTRIBUTED TO CAPITAL
221-ADVERTISING	763-CONTRIBUTED TO CAPITAL RESERVE
223-SUBSCRIPTIONS & PUBLICATIONS	764-CONTRIBUTED TO OPERATING RESERVE
231-AUDIT/ACCOUNTING	765-CONTRIBUTED TO GRAVEL RESERVE
232-LEGAL	810-INTEREST & SERVICE CHARGES
233-ENGINEERING CONSULTING	821-EQUIPMENT LEASE INTEREST
235-PROFESSIONAL FEES	822-EQUIPMENT LEASE PRINCIPLE
239-TRAINING & EDUCATION	831-INTEREST-LONG TERM DEBT
242-COMPUTER PROG/DATA PROCESSING	832-PRINCIPAL - LONG TERM DEBT
251-BRIDGE REPAIR & MAINTENANCE	921-BAD DEBT EXPENSE
252-BUILDING REPAIRS & MAINTENANCE	922-TAX CANCELLATION/WRITE OFFS
253-EQUIPMENT REPAIR	992-COST OF LAND SOLD
255-VEHICLE REPAIR	
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	
262-BUILDING & LAND RENTAL	
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	
266-COMMUNICATIONS	
267-AVL MAINTENANCE	
271-LICENSES & PERMITS	
272-DAMAGE CLAIMS	
273-TAXES	
274-INSURANCE	
342-ASSESSOR FEES	
290-ELECTION COSTS	

MD of MACKENZIE

SUMMARY BY
DEPARTMENT

BUDGET 2005

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 461

LECTURE 1

MD of Mackenzie - Budget 2005 - Summary by Department

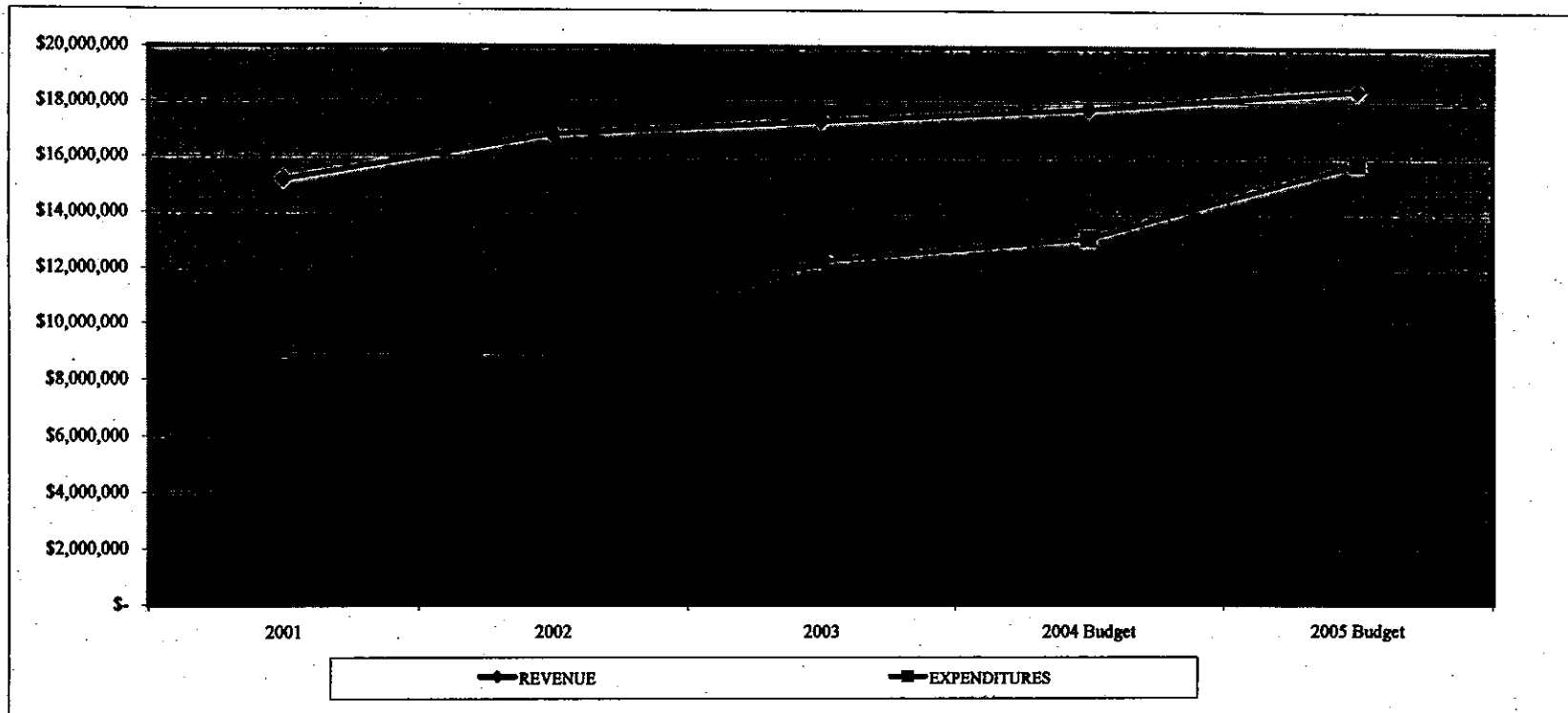
	2001	2002	2003	Oct 31/04	2004	2005	Variance		
	Total	Total	Total	YTD	Budget	Budget	\$	%	
REVENUE	-	-	-	-	-	-	-	-	
TAXATION	12,894,516	14,407,100	14,108,113	16,344,166	14,721,848	15,302,873	581,025	3.947%	
ADMINISTRATION	535,245	432,829	571,551	352,145	422,950	368,200	(54,750)	-12.945%	
FIRE DEPARTMENT	4,523	79,491	111,358	89,624	78,500	83,000	4,500	5.732%	
AMBULANCE	-	6,540	12,575	5,400	7,200	12,000	4,800	66.667%	
ENFORCEMENT	66,971	48,025	46,781	33,998	51,000	50,500	(500)	-0.980%	
TRANSPORTATION	313,689	475,812	852,152	576,105	531,818	623,214	91,396	17.186%	
AIRPORT	17,227	23,380	29,130	23,380	33,500	33,500	0	0.000%	
WATER DISTRIBUTION	666,895	837,199	934,613	910,382	1,014,066	1,006,615	(7,451)	-0.735%	
SEWER TREATMENT & DISTRIBUTION	223,043	235,110	275,139	268,210	343,820	313,215	(30,605)	-8.901%	
GARBAGE DISPOSAL	-	-	11,995	7,580	14,000	8,500	(5,500)	-39.286%	
FAMILY & COMMUNITY SERVICES	127,671	164,336	172,287	155,945	207,926	213,462	5,536	2.662%	
PLANNING & DEVELOPMENT	226,613	38,638	29,332	186,068	95,000	336,500	241,500	254.211%	
AGRICULTURAL SERVICES	48,376	65,120	53,800	55,770	54,500	58,750	4,250	7.798%	
VETERINARY SERVICES	1,650	1,500	1,950	-	-	-	0	0	
SUBDIVISION LAND & DEVELOPMENT	40,332	-	54,870	16,258	183,200	19,100	(164,100)	-89.574%	
RECREATION BOARDS	-	10,403	30,000	79,597	-	-	0	0	
TOURISM	-	-	13,000	10,913	-	-	0	0	
TOTAL REVENUE	15,166,753	16,825,483	17,308,646	19,115,540	17,759,328	18,429,429	670,101	3.773%	
EXPENDITURES	-	-	-	-	-	-	0	0	
COUNCIL	158,026	164,046	274,638	204,983	298,110	321,650	23,540	7.896%	
ADMINISTRATION	1,556,650	1,902,609	2,465,442	2,107,352	2,558,835	2,696,313	137,478	5.373%	
FIRE DEPARTMENT	343,713	219,733	452,458	355,842	472,239	516,369	44,130	9.345%	
AMBULANCE SERVICES	388,356	418,396	495,737	513,666	585,828	661,546	75,718	12.925%	
ENFORCEMENT SERVICES	190,691	199,604	235,209	144,492	258,300	324,542	66,242	25.645%	
TRANSPORTATION	3,430,867	2,931,360	4,503,705	3,571,177	4,690,013	5,326,799	636,786	13.577%	
AIRPORT	58,451	58,875	85,444	68,108	77,059	79,200	2,141	2.778%	
WATER SUPPLY & DISTRIBUTION	697,830	812,931	1,093,211	842,612	1,015,929	1,557,698	541,769	53.327%	
SANITARY SEWER TREATMENT & DISTRIBUTION	301,786	266,520	300,892	251,650	351,917	359,145	7,228	2.054%	
GARBAGE COLLECTION & DISPOSAL	314,349	362,392	358,136	231,582	400,020	325,266	(74,754)	-18.688%	
FAMILY & COMMUNITY SERVICES	278,350	363,643	380,711	407,294	444,151	1,274,549	830,398	186.963%	
PLANNING & DEVELOPMENT	328,664	219,219	275,656	301,949	376,179	578,197	202,018	53.703%	
AGRICULTURAL SERVICES	436,924	466,889	553,074	466,949	592,051	602,117	10,066	1.700%	
VETERINARY SERVICES	59,571	60,455	72,495	102,305	104,639	95,550	(9,089)	-8.686%	
SUBDIVISION LAND & DEVELOPMENT	1,837	823	30,192	663	23,406	19,100	(4,306)	-18.397%	
RECREATION BOARDS	453,404	463,807	600,254	695,538	706,560	719,354	12,794	1.811%	
PARKS & CAMPGROUNDS	-	-	-	-	-	111,720	111,720	0	0
TOURISM	-	9,874	13,666	17,735	16,632	22,474	5,842	35.125%	
LIBRARY	59,165	59,165	82,165	122,165	122,165	184,703	62,538	51.191%	
REQUISITIONS	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	9,058,634.22	8,980,341.09	12,273,085.14	10,406,063.18	13,094,033	15,776,292	2,682,259	20.485%	
SURPLUS / DEFICIT	6,108,118.43	7,845,141.82	5,035,560.55	8,709,476.74	4,665,295	2,653,137	(2,012,158)	-43.130%	

Minimal contributions to reserve: 1,410,000
 Available for capital projects: 1,243,137

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MD of Mackenzie - Budget 2005 - Summary by Department

	2001	2002	2003	2004 Budget	2005 Budget
REVENUE	15,166,752.65	16,825,482.91	17,308,645.69	17,759,328	18,429,429
EXPENDITURES	9,058,634.22	8,980,341.09	12,273,085.14	13,094,033	15,776,292



Large increase in expenditures from 2002 to 2003 is due to the following :

- wages, honoraria expenditure increases;
- debenture borrowing to finance La Crete 100th Street - Road improvement.

MD of MACKENZIE

SUMMARY BY
OBJECT CODE

BUDGET 2005



MD of Mackenzie
Income Statement - Summary by object code - Budget 2005

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total \$	Total \$	Total \$	YTD \$	Budget \$	Budget \$	\$	%
REVENUE								
100-TAXATION	12,894,516	14,407,100	14,093,196	16,344,166	14,787,221	15,302,873	515,652	3%
124-FRONTAGE	149,939	147,426	164,821	158,085	184,858	234,965	50,107	27%
420-SALES OF GOODS & SERVICES	98,595	164,843	291,702	247,033	211,200	241,215	30,015	14%
421-SALE OF WATER -METERED	531,846	574,340	717,077	708,454	847,908	853,900	5,992	1%
422-SALE OF WATER-BULK	182,222	235,501	310,162	251,579	324,970	303,000	(21,970)	-7%
424-SALE OF LAND	40,332		54,870	16,473	183,200	19,100	(164,100)	-90%
510-PENALTIES & COSTS ON TAXES	74,504	89,538	111,774	73,296	100,000	100,000		
511-PENALTIES ON AR & UTILITIES	16,980	12,263	19,980	19,520	16,500	16,000	(500)	-3%
520-LICENSES & PERMITS	20,491	17,553	19,467	13,794	18,000	17,500	(500)	-3%
521-OFFSITE LEVY for WATER &/OR SEWAGE	4,561	91,803		53,442				
526-SAFETY CODE PERMITS	134,172	2,122	26,443	31,092	26,500	200,000	173,500	655%
525-SUBDIVISION FEES				123,399	35,000	100,000	65,000	186%
530-FINES	66,214	39,691	46,446	33,408	50,000	50,000		
531-SAFETY CODE COUNCIL	3,086					2,500	2,500	
550-INTEREST REVENUE	293,655	154,288	269,127	148,023	188,250	110,000	(78,250)	-42%
560-RENTAL & LEASE REVENUE	65,777	44,545	1,925	34,259	45,900	44,000	(1,900)	-4%
570-INSURANCE PROCEEDS	760	9,107						
592-OIL WELL DRILLING	88,994	72,064	62,308	64,332	75,000	75,000		
597-OTHER REVENUE	32,415	66,970	27,684	13,989	10,000	11,000	1,000	10%
840-PROVINCIAL GRANTS	467,695	685,926	709,479	689,862	720,194	748,376	28,182	4%
920-CONTRIBUTED FROM CAPITAL RESERVE			30,000	79,597				
930-CONTRIBUTION FROM OPERATING RESERVE		10,403	285,100	10,913				
950-DRAWN FROM ALLOWANCE			52,168					
990-OVER/UNDER TAX COLLECTIONS			14,917		65,373		65,373	-100%
TOTAL REVENUE	15,166,753	16,825,483	17,308,646	19,114,715	17,759,328	18,429,429	670,101	4%
EXPENDITURE								
110-WAGES & SALARIES	1,988,110	1,945,826	2,628,243	2,254,440	2,938,136	3,263,892	325,756	11%
132-BENEFITS	255,403	269,596	337,638	343,318	442,135	563,815	121,680	28%
136-WCB CONTRIBUTIONS	33,205	34,211	47,184	31,943	35,593	49,851	14,258	40%
142-RECRUITING	6,784	14,913	14,484	5,173	10,000	20,000	10,000	100%
150-ISOLATION COSTS	20,135	17,522	13,402	7,819	7,200	14,400	7,200	100%
151-HONORARIA	104,251	132,261	256,948	135,600	294,875	288,600	(6,275)	-2%
152-BUSINESS EXP - COMMITTEE MEMBERS		92	1,055	1,134	2,655	2,000	(655)	-25%
211-TRAVEL & SUBSISTENCE	145,960	110,772	182,993	147,793	180,216	204,800	24,584	14%
212-PROMOTIONAL EXPENDITURE		4,496	16,229	7,661	17,325	18,800	1,475	9%
214-MEMBERSHIP/CONFERENCE FEES	40,988	34,722	46,216	43,439	50,599	58,024	7,425	15%
215-FREIGHT	37,032	27,308	51,885	37,566	46,134	48,100	1,966	4%
216-POSTAGE	16,834	16,336	23,818	20,257	21,413	23,000	1,587	7%
217-TELEPHONE	97,107	113,349	145,224	115,889	128,096	138,370	10,274	8%
221-ADVERTISING	52,667	47,962	51,158	34,455	59,663	46,500	(13,163)	-22%
223-SUBSCRIPTIONS & PUBLICATIONS	4,669	2,942	4,334	3,728	4,137	4,400	263	6%
225-PERMIT PRO/SAFETY CODE FEES	126,285							
231-AUDIT/ACCOUNTING	7,575	3,043	44,081	9,210	43,799	44,000	201	0%
232-LEGAL	21,932	18,802	42,546	48,695	41,853	36,600	(5,253)	-13%
233-ENGINEERING CONSULTING	87,454	106,448	134,022	53,809	117,769	112,800	(4,969)	-4%
234-GRAVEL HAULING	396,005							
235-PROFESSIONAL FEES	1,136,409	1,206,120	1,358,409	1,213,742	1,540,929	1,223,050	(317,879)	-21%
236-ENHANCED POLICING				9,120		119,000	119,000	
239-TRAINING & EDUCATION	56,660	34,842	67,062	61,080	81,042	92,855	11,813	15%
242-COMPUTER PROG/DATA PROCESSING	30,280	36,055	41,667	19,637	42,825	43,000	175	0%
251-BRIDGE REPAIR & MAINTENANCE	1,405	6,686	8,727	1,600	12,653	12,000	(653)	-5%
252-BUILDING REPAIRS & MAINTENANCE	61,268	56,323	108,686	62,075	83,801	90,280	6,479	8%
253-EQUIPMENT REPAIR	123,160	114,602	163,512	117,502	141,031	153,250	12,219	9%
255-VEHICLE REPAIR	80,177	39,355	60,126	46,078	50,612	61,900	11,288	22%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	459,220	363,559	656,982	555,518	601,500	644,750	43,250	7%
262-BUILDING & LAND RENTAL	699	850		50	6,813	18,500	11,687	172%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	262,869	84,625	83,683	67,629	96,795	94,670	(2,125)	-2%
266-COMMUNICATIONS	55,627	36,596	40,477	36,004	36,756	36,830	74	0%
267-AVL MAINTENANCE		18,704	66,409	52,084	65,425	70,775	5,350	8%
271-LICENSES & PERMITS	3,490	3,152	3,192	3,309	4,000	3,200	(800)	-20%
272-DAMAGE CLAIMS	922	2,227	35,292	298	15,000	15,000		
273-TAXES	7,181	7,280	9,240	6,473	8,500	7,500	(1,000)	-12%
274-INSURANCE	66,141	98,360	181,398	164,605	178,187	193,800	15,613	9%
342-ASSESSOR FEES	137,294	127,157	199,917	174,060	216,310	216,300	(10)	0%
290-ELECTION COSTS	2,376		1,071	3,006	7,300	1,800	(5,500)	-75%

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
	\$	\$	\$	\$	\$	\$		
511-GOODS AND SUPPLIES	345,859	224,034	370,699	284,028	333,891	376,350	42,459	13%
521-FUEL & OIL	237,329	161,929	241,041	182,349	209,988	243,200	33,212	16%
531-CHEMICALS/SALT	171,835	105,802	130,409	95,440	168,090	164,500	(3,590)	-2%
532-DUST CONTROL		68,696	84,365	240,768	288,584	256,900	(31,684)	-11%
533-GRADER BLADES	33,087	37,527	48,793	47,044	38,932	37,000	(1,932)	-5%
534-GRAVEL	367,564	896,611	965,682	948,928	973,301	1,300,000	326,699	34%
535-GRAVEL RECLAMATION COST			177,242		30,000	75,000	45,000	150%
543-NATURAL GAS	52,267	35,867	81,313	51,869	80,239	77,560	(2,679)	-3%
544-ELECTRICAL POWER	214,100	168,024	297,201	182,018	303,383	268,888	(34,495)	-11%
710-GRANTS TO LOCAL GOVERNMENTS	676,917	966,408	1,000,890	996,609	1,030,622	1,022,622	(8,000)	-1%
735-GRANTS TO OTHER ORGANIZATIONS	672,681	784,215	980,347	1,125,042	1,172,214	2,079,131	906,917	77%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE						455,400		
764-CONTRIBUTED TO OPERATING RESERVE						3,600		
765-CONTRIBUTED TO GRAVEL RESERVE								
810-INTEREST & SERVICE CHARGES	3,493	3,221	3,345	2,566	5,000	3,500	(1,500)	-30%
821-EQUIPMENT LEASE INTEREST	9,358	4,316						
822-EQUIPMENT LEASE PRINCIPLE	112,203	110,958						
831-INTEREST-LONG TERM DEBT	79,083	103,463	278,636	87,159	258,461	431,489	173,028	67%
832-PRINCIPAL - LONG TERM DEBT	103,561	151,756	437,134	182,106	467,751	835,240	367,489	79%
921-BAD DEBT EXPENSE	18,363	4,017	33,661	33,737	22,500	37,500	15,000	67%
922-TAX CANCELLATION/WRITE OFFS	33,362	16,405	65,535	50,621	60,000	60,000		
992-COST OF LAND SOLD			20,065		20,000	12,000	(8,000)	-40%
TOTAL EXPENDITURES	9,058,634	8,980,341	12,273,086	10,406,081	13,094,033	15,776,292	2,223,259	17%
SURPLUS	6,108,118	7,845,141	5,035,559	8,708,634	4,665,295	2,653,137	(2,012,158)	-43%

Minimal contributions to reserve:

Emergency	150,000
Roads	500,000
Vehicle & Equipment	485,000 *
Drainage	250,000
Parks & Playgrounds	25,000
	<u>1,410,000</u>

Available for capital projects: 1,243,137

* - Vehicle and Equipment policy states \$250,000 as the minimal contribution. We have increased this contribution to \$485,000 in 2004 and we need to increase it for 2005 as well in order to be able to finance the capital projects.

MD of MACKENZIE

SUMMARY BY
OBJECT &
DEPARTMENT

BUDGET 2005

MD of Mackenzie
BUDGET 2005

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
REVENUE						
100-TAXATION:						
00-Taxes - 100-TAXATION	20,615,191	21,559,535	21,602,535	15,302,873		
85-Requisitions - 100-TAXATION	- 6,521,995 -	5,215,369 -	6,815,314	-		
Total 100-TAXATION	14,093,196	16,344,166	14,787,221	15,302,873	515,652	3.49%

Taxation revenue is calculated based on overall 4.24% assessment increase.

124-FRONTAGE:

32-Transportation - 124-FRONTAGE	13,494	23,121	24,904	99,500	74,596	299.53%
41-Water Services - 124-FRONTAGE	81,828	84,267	83,800	84,550	750	0.89%
42-Sewer Services - 124-FRONTAGE	69,499	50,696	76,154	50,915	(25,239)	-33.14%
Total 124-FRONTAGE	164,821	158,085	184,858	234,965	50,107	27.11%

Transportation department : We budgeted for the new approved local improvement bylaws: 422/04, 423/04, 424/04, 425/04, 427/04, 430/04; and estimated for La Crete 94th Ave bylaws 439/04, 449/04, and 450/04 - these bylaws have not received their final readings.

Sewer service department: decrease in budget is due to an expiry of the local improvement bylaw 179.

420-SALES OF GOODS & SERVICES:

12-Administration - 420-SALES OF GOODS & SERVICES	19,873	22,158	17,000	20,000	3,000	17.65%
23-Fire Department - 420-SALES OF GOODS & SERVICES	99,983	89,624	68,500	73,000	4,500	6.57%
32-Transportation - 420-SALES OF GOODS & SERVICES	118,172	93,622	76,500	100,000	23,500	30.72%
33-Airport - 420-SALES OF GOODS & SERVICES	29,130	22,880	25,000	25,000	0	0.00%
41-Water Services - 420-SALES OF GOODS & SERVICES	10,270	10,280	8,700	11,465	2,765	31.78%
43-Solid Waste Disposal - 420-SALES OF GOODS & SERVICES	11,995	7,580	14,000	8,500	(5,500)	-39.29%
61-Planning & Development - 420-SALES OF GOODS & SERVICES	2,278	889	500	1,000	500	100.00%
63-Agriculture - 420-SALES OF GOODS & SERVICES	-	-	1,000	2,250	1,250	125.00%
Total 420-SALES OF GOODS & SERVICES	291,702	247,033	211,200	241,215	30,015	14.21%

Increases/decreases in 2005 budgeted revenues are estimated based on 2004 actual revenue.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$	%
421-SALE OF WATER -METERED:						
41-Water Services - 421-SALE OF WATER -METERED	511,437	490,940	580,242	591,600	11,358	1.96%
42-Sewer Services - 421-SALE OF WATER -METERED	205,640	217,514	267,666	262,300	(5,366)	-2.00%
Total 421-SALE OF WATER -METERED	717,077	708,454	847,908	853,900	5,992	0.71%

Increases/decreases in 2005 budgeted revenues are estimated based on 2004 actual revenue.

422-SALE OF WATER-BULK:						
41-Water Services - 422-SALE OF WATER-BULK	310,162	251,579	324,970	303,000	(21,970)	-6.76%
Total 422-SALE OF WATER-BULK	310,162	251,579	324,970	303,000	(21,970)	-6.76%

Increases/decreases in 2005 budgeted revenues are estimated based on 2004 actual revenue.

424-SALE OF LAND:						
61-Planning & Development - 424-SALE OF LAND	-	215	-	-	0	
66-Subdivision - 424-SALE OF LAND	54,870	16,258	183,200	19,100	(164,100)	-89.57%
Total 424-SALE OF LAND	54,870	16,473	183,200	19,100	(164,100)	-89.57%

In 2004, the budgeted revenue included the proceeds from a sale of the old administrative building in Fort Vermilion.

510-PENALTIES & COSTS ON TAXES:						
12-Administration - 510-PENALTIES & COSTS ON TAXES	111,774	73,296	100,000	100,000	0	0.00%
Total 510-PENALTIES & COSTS ON TAXES	111,774	73,296	100,000	100,000	0	0.00%

511-PENALTIES ON AR & UTILITIES:						
12-Administration - 511-PENALTIES ON AR & UTILITIES	27	-	500	-	(500)	
41-Water Services - 511-PENALTIES ON AR & UTILITIES	19,952	19,520	16,000	16,000	0	0.00%
Total 511-PENALTIES ON AR & UTILITIES	19,980	19,520	16,500	16,000	(500)	-3.03%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
520-LICENSES & PERMITS:	-	-	-	-	0	
26-Enforcement Services - 520-LICENSES & PERMITS	335	590	1,000	500	(500)	-50.00%
61-Planning & Development - 520-LICENSES & PERMITS	19,132	13,204	17,000	17,000	0	0.00%
Total 520-LICENSES & PERMITS	19,467	13,794	18,000	17,500	(500)	-2.78%
521-OFFSITE LEVY for WATER &/OR SEWAGE:						
41-Water Services - 521-OFFSITE LEVY for WATER &/OR SEWAGE	-	53,442	-	-		
Total 521-OFFSITE LEVY for WATER &/OR SEWAGE	-	53,442	-	-		
526-SAFETY CODE PERMITS:					0	
61-Planning & Development - 526-SAFETY CODE PERMITS	26,443	31,092	26,500	200,000	173,500	654.72%
Total 526-SAFETY CODE PERMITS	26,443	31,092	26,500	200,000	173,500	654.72%
Increase is due to an operation change: we are no longer using Alberta Permit Pro services, therefore we budgeted for the safety code permits revenue.						
525-SUBDIVISION FEES:						
61-Planning & Development - 525-SUBDIVISION FEES	-	123,399	35,000	100,000	65,000	185.71%
Total 525-SUBDIVISION FEES	-	123,399	35,000	100,000	65,000	185.71%
Increase in 2005 budgeted revenue is based on 2004 actual revenue.						
530-FINES:						
26-Enforcement Services - 530-FINES	46,446	33,408	50,000	50,000	0	0.00%
Total 530-FINES	46,446	33,408	50,000	50,000	0	0.00%
531-SAFETY CODE COUNCIL:						
61-Planning & Development - 531-SAFETY CODE COUNCIL	-	-	-	2,500	2,500	
Total 531-SAFETY CODE COUNCIL	-	-	-	2,500	2,500	

The Municipality will be collecting Safety Codes fees that are usually included in the total Safety Code permit fee.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
550-INTEREST REVENUE:						
12-Administration - 550-INTEREST REVENUE	269,127	148,023	188,250	110,000	(78,250)	-41.57%
Total 550-INTEREST REVENUE	269,127	148,023	188,250	110,000	(78,250)	-41.57%

We estimated a decrease in cash flow due to a significant amount of cash to be used for paying LC water system invoices.

560-RENTAL & LEASE REVENUE:						
25-Ambulance / Municipal Emergency - 560-RENTAL & LEASE REVENUE	7,200	5,400	7,200	12,000	4,800	66.67%
32-Transportation - 560-RENTAL & LEASE REVENUE	2,497	5,618	6,700	-	(6,700)	
33-Airport - 560-RENTAL & LEASE REVENUE	-	500	8,500	8,500	0	0.00%
61-Planning & Development - 560-RENTAL & LEASE REVENUE	19,522	16,445	16,000	16,000	0	0.00%
63-Agriculture - 560-RENTAL & LEASE REVENUE	9,800	6,297	7,500	7,500	0	0.00%
64-Veterinary Service - 560-RENTAL & LEASE REVENUE	1,950	-	-	-	0	
Total 560-RENTAL & LEASE REVENUE	1,925	34,259	45,900	44,000	(1,900)	-4.14%

Transportation department: in 2004, we budgeted for the rent received from La Prairie Group for the period of January to June when the MD took over the possession of the FV new shop.

592-OIL WELL DRILLING:						
12-Administration - 592-OIL WELL DRILLING	62,308	64,332	75,000	75,000	0	0.00%
Total 592-OIL WELL DRILLING	62,308	64,332	75,000	75,000	0	0.00%

597-OTHER REVENUE:						
12-Administration - 597-OTHER REVENUE	22,309	13,989	10,000	11,000	1,000	10.00%
25-Ambulance / Municipal Emergency - 597-OTHER REVENUE	5,375	-	-	-	0	
Total 597-OTHER REVENUE	27,684	13,989	10,000	11,000	1,000	10.00%

840-PROVINCIAL GRANTS:						
12-Administration - 840-PROVINCIAL GRANTS	33,964	30,347	32,200	52,200	20,000	62.11%
23-Fire Department - 840-PROVINCIAL GRANTS	11,375	-	10,000	10,000	0	0.00%
32-Transportation - 840-PROVINCIAL GRANTS	445,890	453,744	423,714	423,714	0	0.00%
41-Water Services - 840-PROVINCIAL GRANTS	964	353	354	-	(354)	
51-Family & Community Services - 840-PROVINCIAL GRANTS	172,287	155,945	207,926	213,462	5,536	2.66%
61-Planning & Development - 840-PROVINCIAL GRANTS	1,000	-	-	-	0	

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
63-Agriculture - 840-PROVINCIAL GRANTS	44,000	49,473	46,000	49,000	3,000	6.52%
Total 840-PROVINCIAL GRANTS	709,479	689,862	720,194	748,376	28,182	3.91%
Administration department: we budgeted \$20,000 grant receivable from the Municipal Internship Program.						
920-CONTRIBUTED FROM CAPITAL RESERVE:						
71-Recreation Boards - 920-CONTRIBUTED FROM CAPITAL RESERV	30,000	79,597	-	-		
Total 920-CONTRIBUTED FROM CAPITAL RESERVE	30,000	79,597	-	-		
930-CONTRIBUTION FROM OPERATING RESERVE:						
32-Transportation - 930-CONTRIBUTION FROM OPERATING RESERV	272,100					
73-Tourism - 930-CONTRIBUTION FROM OPERATING RESERVE	13,000	10,913	-	-		
Total 930-CONTRIBUTION FROM OPERATING RESERVE	285,100	10,913	-	-		
950-DRAWN FROM ALLOWANCE:						
12-Administration - 950-DRAWN FROM ALLOWANCE	52,168					
Total 950-DRAWN FROM ALLOWANCE	52,168	-	-	-		
990-OVER/UNDER TAX COLLECTIONS:						
00-Taxes - 990-OVER/UNDER TAX COLLECTIONS	14,917	-	65,373	-	65,373	
Total 990-OVER/UNDER TAX COLLECTIONS	14,917	-	65,373	-	65,373	
TOTAL REVENUE	17,308,646	19,114,715	17,759,328	18,429,429	412,275	2.32%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
EXPENDITURE						
110-WAGES & SALARIES:						
12-Administration - 110-WAGES & SALARIES	680,668	595,554	713,464	790,680	77,216	10.82%
23-Fire Department - 110-WAGES & SALARIES	26,798	29,150	38,301	43,542	5,241	13.68%
25-Ambulance / Municipal Emergency - 110-WAGES & SALARIES	26,798	13,601	11,731	13,338	1,607	13.70%
26-Enforcement Services - 110-WAGES & SALARIES	142,263	83,294	161,659	133,087	(28,572)	-17.67%
32-Transportation - 110-WAGES & SALARIES	1,089,554	1,025,608	1,335,731	1,377,200	41,469	3.10%
41-Water Services - 110-WAGES & SALARIES	294,818	185,111	223,833	240,160	16,327	7.29%
42-Sewer Services - 110-WAGES & SALARIES	150,929	77,298	135,378	145,885	10,507	7.76%
43-Solid Waste Disposal - 110-WAGES & SALARIES	11,125	10,696	13,725	14,981	1,256	9.15%
61-Planning & Development - 110-WAGES & SALARIES	122,944	161,610	207,725	345,685	137,960	66.41%
63-Agriculture - 110-WAGES & SALARIES	82,346	72,502	96,589	101,804	5,215	5.40%
72-Parks & Playgrounds - 110-WAGES & SALARIES	-	-	-	57,530	57,530	
Total 110-WAGES & SALARIES	2,628,243	2,254,423	2,938,136	3,263,892	325,756	11.09%

Wages increased by 3% plus one increment on the 2005 union grid. The 2005 budget includes the following new positions: safety code officer, administrative assistant for Planning and Development department, inventory clerk for Transportation department, special constable - summer position. Some of the positions have not been approved the Council yet; the RFDs for additional staff will be presented by Directors during the budget process.

132-BENEFITS:						
11-Council - 132-BENEFITS	3,974	2,497	3,000	4,000	1,000	33.33%
12-Administration - 132-BENEFITS	94,197	98,492	111,684	139,110	27,426	24.56%
23-Fire Department - 132-BENEFITS	3,694	4,597	6,262	7,800	1,538	24.56%
25-Ambulance / Municipal Emergency - 132-BENEFITS	3,695	2,247	1,857	2,400	543	29.24%
26-Enforcement Services - 132-BENEFITS	20,478	14,102	25,860	20,600	(5,260)	-20.34%
32-Transportation - 132-BENEFITS	131,588	145,317	183,446	237,600	54,154	29.52%
41-Water Services - 132-BENEFITS	32,589	26,501	37,157	43,600	6,443	17.34%
42-Sewer Services - 132-BENEFITS	16,146	11,802	22,377	26,125	3,748	16.75%
43-Solid Waste Disposal - 132-BENEFITS	1,749	1,359	2,384	2,685	301	12.63%
61-Planning & Development - 132-BENEFITS	19,288	27,095	37,059	60,050	22,991	62.04%
63-Agriculture - 132-BENEFITS	10,239	9,307	11,049	11,655	606	5.48%
72-Parks & Playgrounds - 132-BENEFITS	-	-	-	8,190	8,190	
Total 132-BENEFITS	337,638	343,318	442,135	563,815	121,680	27.52%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%

2005 benefits budget is based on the following:

MD's employer share of benefits will go up from 65% to 85% as negotiated during the last union negotiation contract (see Article 18, Section 18.01 on pg.14 of the Collective Agreement)

- CPP is calculated in present rate of 4.95%, however there is an increase in the maximum pensionable earnings.
- EI is calculated at 2.10% - same as last year.
- group benefits are estimated at a 15% increase on STD, LTD Medical, Vision and 5% on Dental care.
- new LAPP rates were used for the calculation; the rates have increased from 6.602% to 7.40% up to YMPE and from 8.477% to 10.14% over YMPE.

136-WCB CONTRIBUTIONS:

12-Administration - 136-WCB CONTRIBUTIONS	11,923	11,459	8,174	14,230	6,056	74.09%
23-Fire Department - 136-WCB CONTRIBUTIONS	416	394	420	540	120	28.57%
25-Ambulance / Municipal Emergency - 136-WCB CONTRIBUTIONS	416	92	130	158	28	21.54%
26-Enforcement Services - 136-WCB CONTRIBUTIONS	2,359	1,551	2,078	1,280	(798)	-38.40%
32-Transportation - 136-WCB CONTRIBUTIONS	20,454	10,912	16,348	20,670	4,322	26.44%
41-Water Services - 136-WCB CONTRIBUTIONS	4,973	2,540	3,401	6,253	2,852	83.86%
42-Sewer Services - 136-WCB CONTRIBUTIONS	2,859	1,553	2,082	-	(2,082)	
43-Solid Waste Disposal - 136-WCB CONTRIBUTIONS	85	157	210	250	40	19.05%
61-Planning & Development - 136-WCB CONTRIBUTIONS	2,119	2,056	2,750	4,862	2,112	76.80%
63-Agriculture - 136-WCB CONTRIBUTIONS	1,580	1,230	-	1,608	1,608	
Total 136-WCB CONTRIBUTIONS	47,184	31,943	35,593	49,851	14,258	40.06%

2004 budget was reduced because the MD received refunds for overpayments in previous years.

142-RECRUITING:

12-Administration - 142-RECRUITING	14,484	5,173	10,000	20,000	10,000	100.00%
Total 142-RECRUITING	14,484	5,173	10,000	20,000	10,000	100.00%

150-ISOLATION COSTS:

32-Transportation - 150-ISOLATION COSTS	5,073	-	-	7,200	7,200	
41-Water Services - 150-ISOLATION COSTS	6,263	7,819	7,200	7,200	0	0.00%
42-Sewer Services - 150-ISOLATION COSTS	2,066	-	-	-	0	
Total 150-ISOLATION COSTS	13,402	7,819	7,200	14,400	7,200	100.00%

Isolation cost is budgeted for two employees in Zama.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$	%
151-HONORARIA:						
11-Council - 151-HONORARIA	187,277	120,825	200,000	200,850	850	0.43%
12-Administration - 151-HONORARIA	2,776	878	13,500	13,500	0	0.00%
23-Fire Department - 151-HONORARIA	60,012	9,947	72,000	65,000	(7,000)	-9.72%
61-Planning & Development - 151-HONORARIA	750	575	1,500	1,500	0	0.00%
63-Agriculture - 151-HONORARIA	5,990	3,375	7,125	7,000	(125)	-1.75%
64-Veterinary Service - 151-HONORARIA	144	-	750	750	0	0.00%
Total 151-HONORARIA	256,948	135,600	294,875	288,600	(6,275)	-2.13%
152-BUSINESS EXP - COMMITTEE MEMBERS:						
12-Administration - 152-BUSINESS EXP - COMMITTEE MEMBERS	1,055	1,134	2,655	2,000	(655)	-24.67%
Total 152-BUSINESS EXP - COMMITTEE MEMBERS	1,055	1,134	2,655	2,000	(655)	-24.67%
211-TRAVEL & SUBSISTENCE:						
11-Council - 211-TRAVEL & SUBSISTENCE	71,875	67,594	72,997	87,600	14,603	20.00%
12-Administration - 211-TRAVEL & SUBSISTENCE	44,581	32,584	38,932	44,000	5,068	13.02%
23-Fire Department - 211-TRAVEL & SUBSISTENCE	8,550	2,507	10,220	7,000	(3,220)	-31.51%
25-Ambulance / Municipal Emergency - 211-TRAVEL & SUBSISTENCE	3,194	1,251	2,920	3,000	80	2.74%
26-Enforcement Services - 211-TRAVEL & SUBSISTENCE	3,448	4,734	3,893	5,000	1,107	28.44%
32-Transportation - 211-TRAVEL & SUBSISTENCE	15,835	15,629	13,140	16,500	3,360	25.57%
33-Airport - 211-TRAVEL & SUBSISTENCE	-	-	-	500	500	
41-Water Services - 211-TRAVEL & SUBSISTENCE	17,913	11,319	18,493	18,600	107	0.58%
43-Solid Waste Disposal - 211-TRAVEL & SUBSISTENCE	-	-	-	1,000	1,000	
61-Planning & Development - 211-TRAVEL & SUBSISTENCE	7,522	7,951	9,733	12,000	2,267	23.29%
63-Agriculture - 211-TRAVEL & SUBSISTENCE	10,074	4,205	9,499	9,300	(199)	-2.09%
64-Veterinary Service - 211-TRAVEL & SUBSISTENCE	-	20	389	300	(89)	-22.88%
Total 211-TRAVEL & SUBSISTENCE	182,993	147,793	180,216	204,800	24,584	13.64%

Council department- the increase in budget is estimated based on 2004 actual.

Administrative department - budgeted for increase travel to Edmonton by CAO.

Enforcement services department - the increase in budget is estimated based on 2004 actual.

Transportation department- the increase in budget is estimated based on 2004 and 2003 actual.

Development department - we budgeted extra for two additional staff.

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	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$	%
212-PROMOTIONAL EXPENDITURE:						
12-Administration - 212-PROMOTIONAL EXPENDITURE	16,229	7,661	17,325	18,800	1,475	8.51%
Total 212-PROMOTIONAL EXPENDITURE	16,229	7,661	17,325	18,800	1,475	8.51%

214-MEMBERSHIP/CONFERENCE FEES:						
11-Council - 214-MEMBERSHIP/CONFERENCE FEES	2,876	5,399	6,813	10,000	3,187	46.78%
12-Administration - 214-MEMBERSHIP/CONFERENCE FEES	23,285	23,657	22,873	22,000	(873)	-3.82%
23-Fire Department - 214-MEMBERSHIP/CONFERENCE FEES	2,057	661	2,920	2,500	(420)	-14.38%
25-Ambulance / Municipal Emergency - 214-MEMBERSHIP/CONFERENCE FEES	1,409	219	1,460	1,500	40	2.74%
26-Enforcement Services - 214-MEMBERSHIP/CONFERENCE FEES	899	330	1,460	1,000	(460)	-31.51%
32-Transportation - 214-MEMBERSHIP/CONFERENCE FEES	1,463	840	1,655	2,000	345	20.85%
33-Airport - 214-MEMBERSHIP/CONFERENCE FEES	-	-	-	900	900	
41-Water Services - 214-MEMBERSHIP/CONFERENCE FEES	457	290	487	1,650	1,163	238.81%
61-Planning & Development - 214-MEMBERSHIP/CONFERENCE FEES	1,306	1,265	1,945	3,000	1,055	54.24%
63-Agriculture - 214-MEMBERSHIP/CONFERENCE FEES	2,886	1,200	1,460	1,500	40	2.74%
73-Tourism - 214-MEMBERSHIP/CONFERENCE FEES	9,579	9,579	9,526	11,974	2,448	25.70%
Total 214-MEMBERSHIP/CONFERENCE FEES	46,216	43,439	50,599	58,024	7,425	14.67%

Council department - budgeted extra for various conferences (NCDC, Fed. Of Canadian Municipalities, AUMA, Tourism)

Tourism department - we received a letter from Mighty Peace Tourist Association about the rate increase in the membership. 2005 budgeted is calculated at the increased rate.

215-FREIGHT:						
12-Administration - 215-FREIGHT	6,092	3,932	4,867	4,900	33	0.68%
23-Fire Department - 215-FREIGHT	900	642	876	700	(176)	-20.09%
32-Transportation - 215-FREIGHT	7,553	7,052	6,813	8,000	1,187	17.42%
41-Water Services - 215-FREIGHT	37,019	25,940	33,578	34,500	922	2.75%
63-Agriculture - 215-FREIGHT	323	-	-	-	0	
Total 215-FREIGHT	51,885	37,566	46,134	48,100	1,966	4.26%

216-POSTAGE:						
12-Administration - 216-POSTAGE	23,818	20,257	21,413	23,000	1,587	7.41%
Total 216-POSTAGE	23,818	20,257	21,413	23,000	1,587	7.41%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
217-TELEPHONE:						
11-Council - 217-TELEPHONE	7,565	5,661	8,000	8,000	0	0.00%
12-Administration - 217-TELEPHONE	67,521	49,223	58,982	61,200	2,218	3.76%
23-Fire Department - 217-TELEPHONE	17,723	15,614	14,600	18,500	3,900	26.71%
26-Enforcement Services - 217-TELEPHONE	8,142	6,802	7,300	7,500	200	2.74%
32-Transportation - 217-TELEPHONE	21,991	20,099	19,563	23,500	3,937	20.12%
41-Water Services - 217-TELEPHONE	17,693	15,045	15,767	15,000	(767)	-4.86%
42-Sewer Services - 217-TELEPHONE	2,441	1,145	1,411	1,370	(41)	-2.91%
61-Planning & Development - 217-TELEPHONE	1,313	1,510	1,402	2,500	1,098	78.32%
63-Agriculture - 217-TELEPHONE	836	790	1,071	800	(271)	-25.30%
Total 217-TELEPHONE	145,224	115,889	128,096	138,370	10,274	8.02%

The 2005 budget increases are based on 2004 and 2003 actual.

221-ADVERTISING:

12-Administration - 221-ADVERTISING	15,101	5,893	12,653	10,000	(2,653)	-20.97%
23-Fire Department - 221-ADVERTISING	401	276	487	500	13	2.67%
26-Enforcement Services - 221-ADVERTISING	672	-	487	500	13	2.67%
32-Transportation - 221-ADVERTISING	11,934	5,685	7,786	5,500	(2,286)	-29.36%
41-Water Services - 221-ADVERTISING	944	2,008	973	1,500	527	54.16%
43-Solid Waste Disposal - 221-ADVERTISING	-	-	-	500	500	
61-Planning & Development - 221-ADVERTISING	20,098	18,663	31,632	25,000	(6,632)	-20.97%
63-Agriculture - 221-ADVERTISING	1,988	1,238	2,433	1,500	(933)	-38.35%
66-Subdivision - 221-ADVERTISING	21	663	973	1,000	27	2.77%
73-Tourism - 221-ADVERTISING	-	28	2,239	500	(1,739)	-77.67%
Total 221-ADVERTISING	51,158	34,455	59,663	46,500	(13,163)	-22.06%

We reduced the 2005 advertising budget. The advertising cost has significantly decreased since we started using the Bulleting, in some cases, instead of the local paper.

223-SUBSCRIPTIONS & PUBLICATIONS:

12-Administration - 223-SUBSCRIPTIONS & PUBLICATIONS	3,404	3,472	3,163	3,200	37	1.17%
23-Fire Department - 223-SUBSCRIPTIONS & PUBLICATIONS	234	256	487	500	13	2.67%
26-Enforcement Services - 223-SUBSCRIPTIONS & PUBLICATIONS	242	-	487	500	13	2.67%
41-Water Services - 223-SUBSCRIPTIONS & PUBLICATIONS	354	-	-	200	200	
63-Agriculture - 223-SUBSCRIPTIONS & PUBLICATIONS	101	-	-	-	0	
Total 223-SUBSCRIPTIONS & PUBLICATIONS	4,334	3,728	4,137	4,400	263	6.36%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
231-AUDIT/ACCOUNTING:						
12-Administration - 231-AUDIT/ACCOUNTING	44,081	9,210	43,799	44,000	201	0.46%
Total 231-AUDIT/ACCOUNTING	44,081	9,210	43,799	44,000	201	0.46%
232-LEGAL:						
12-Administration - 232-LEGAL	12,545	7,699	14,600	14,600	0	0.00%
23-Fire Department - 232-LEGAL	4,680	456	2,920	2,000	(920)	-31.51%
26-Enforcement Services - 232-LEGAL	-	-	2,920	2,000	(920)	-31.51%
32-Transportation - 232-LEGAL	7,351	5,959	2,920	5,000	2,080	71.23%
41-Water Services - 232-LEGAL	1,215	-	973	1,000	27	2.77%
42-Sewer Services - 232-LEGAL	-	-	1,947	1,500	(447)	-22.96%
43-Solid Waste Disposal - 232-LEGAL	-	-	973	500	(473)	-48.61%
61-Planning & Development - 232-LEGAL	16,755	34,580	14,600	10,000	(4,600)	-31.51%
Total 232-LEGAL	42,546	48,695	41,853	36,600	(5,253)	-12.55%
233-ENGINEERING CONSULTING:						
32-Transportation - 233-ENGINEERING CONSULTING	74,221	9,197	46,718	50,000	3,282	7.03%
41-Water Services - 233-ENGINEERING CONSULTING	14,927	8,797	10,706	11,000	294	2.75%
42-Sewer Services - 233-ENGINEERING CONSULTING	972	-	6,813	6,800	(13)	-0.19%
63-Agriculture - 233-ENGINEERING CONSULTING	43,902	35,815	53,532	45,000	(8,532)	-15.94%
Total 233-ENGINEERING CONSULTING	134,022	53,809	117,769	112,800	(4,969)	-4.22%
235-PROFESSIONAL FEES:						
12-Administration - 235-PROFESSIONAL FEES	57,329	31,719	62,291	82,000	19,709	31.64%
23-Fire Department - 235-PROFESSIONAL FEES	14,983	8,034	20,439	22,500	2,061	10.08%
25-Ambulance / Municipal Emergency - 235-PROFESSIONAL FEES	420,379	468,088	538,000	159,850	(378,150)	-70.29%
26-Enforcement Services - 235-PROFESSIONAL FEES	3,533	10,177	1,947	4,000	2,053	105.44%
32-Transportation - 235-PROFESSIONAL FEES	375,850	349,210	381,534	462,000	80,466	21.09%
41-Water Services - 235-PROFESSIONAL FEES	15,965	10,699	19,953	19,600	(353)	-1.77%
42-Sewer Services - 235-PROFESSIONAL FEES	1,052	3	-	600	600	
43-Solid Waste Disposal - 235-PROFESSIONAL FEES	329,169	209,379	364,600	266,500	(98,100)	-26.91%
61-Planning & Development - 235-PROFESSIONAL FEES	60,986	24,153	46,232	75,000	28,768	62.23%
64-Veterinary Service - 235-PROFESSIONAL FEES	69,055	102,286	103,500	94,500	(9,000)	-8.70%
66-Subdivision - 235-PROFESSIONAL FEES	10,107	-	2,433	2,500	67	2.75%
72-Parks & Playgrounds - 235-PROFESSIONAL FEES	-	-	-	34,000	34,000	
Total 235-PROFESSIONAL FEES	1,358,409	1,213,742	1,540,929	1,223,050	(317,879)	-20.63%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$ %	
Administration department - we estimated a cost for Cambridge Strategies project at \$48,000. However, we have just received a correspondence from Cambridge Strategies indicating that the actual cost may be as high as \$70,000.						
Ambulance - in the professional services code, we have budgeted for January to April/2005 fee. It is assumed that the Province will take over the ambulance services after April/05. However, we allotted \$455,400 (the balance of the total annual fee) and included this amount in the Contributions to Capital Reserves code. In the case the Province doesn't take over in April, we will place the monies back into the Professional fees; if the Province takes over the ambulance services, we will be able to use \$455,400 for the Municipal purposes as Council see fits.						
236-ENHANCED POLICING:						
25-Ambulance / Municipal Emergency - 236-ENHANCED POLICING	-	9,120	-	-		
26-Enforcement Services - 236-ENHANCED POLICING	-	-	-	119,000	119,000	
Total 236-ENHANCED POLICING	-	9,120	-	119,000	119,000	

This is a new code - we budgeted for one enhanced policing position plus for the rent and utilities costs.

239-TRAINING & EDUCATION:

12-Administration - 239-TRAINING & EDUCATION	23,818	14,294	24,590	23,855	(735)	-2.99%
23-Fire Department - 239-TRAINING & EDUCATION	26,536	29,370	22,873	26,000	3,127	13.67%
25-Ambulance / Municipal Emergency - 239-TRAINING & EDUCATION	1,479	2,012	4,867	5,000	133	2.73%
26-Enforcement Services - 239-TRAINING & EDUCATION	348	219	2,920	3,000	80	2.74%
32-Transportation - 239-TRAINING & EDUCATION	7,284	6,354	7,786	10,500	2,714	34.86%
33-Airport - 239-TRAINING & EDUCATION	-	-	-	500	500	
41-Water Services - 239-TRAINING & EDUCATION	3,585	4,843	9,246	9,500	254	2.75%
43-Solid Waste Disposal - 239-TRAINING & EDUCATION	24	250	973	500	(473)	-48.61%
61-Planning & Development - 239-TRAINING & EDUCATION	2,354	2,660	5,840	12,000	6,160	105.48%
63-Agriculture - 239-TRAINING & EDUCATION	1,635	1,078	1,947	2,000	53	2.72%
Total 239-TRAINING & EDUCATION	67,062	61,080	81,042	92,855	11,813	14.58%

Fire department - we budgeted extra \$450 for Zama training program and extra \$2,150 for Blue Hills instructor.

Development department - we are looking into implementing the permitting module that will allow an accurate tracking of permit history and invoicing.

Extra funds are required to train staff on the new module.

242-COMPUTER PROG/DATA PROCESSING:

12-Administration - 242-COMPUTER PROG/DATA PROCESSING	41,667	19,637	42,825	43,000	175	0.41%
Total 242-COMPUTER PROG/DATA PROCESSING	41,667	19,637	42,825	43,000	175	0.41%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
We budgeted little extra for the technical support that may be needed when the permitting module is implemented.						
251-BRIDGE REPAIR & MAINTENANCE:						
32-Transportation - 251-BRIDGE REPAIR & MAINTENANCE	8,727	1,600	12,653	12,000	(653)	-5.16%
Total 251-BRIDGE REPAIR & MAINTENANCE	8,727	1,600	12,653	12,000	(653)	-5.16%
252-BUILDING REPAIRS & MAINTENANCE:						
12-Administration - 252-BUILDING REPAIRS & MAINTENANCE	59,438	30,358	44,966	46,480	1,514	3.37%
23-Fire Department - 252-BUILDING REPAIRS & MAINTENANCE	4,080	5,550	4,867	11,000	6,133	126.01%
25-Ambulance / Municipal Emergency - 252-BUILDING REPAIRS & MA	3,238	780	3,407	1,000	(2,407)	-70.65%
32-Transportation - 252-BUILDING REPAIRS & MAINTENANCE	14,378	15,546	10,706	13,200	2,494	23.30%
33-Airport - 252-BUILDING REPAIRS & MAINTENANCE	996	247	973	1,000	27	2.77%
41-Water Services - 252-BUILDING REPAIRS & MAINTENANCE	17,208	8,413	12,166	10,000	(2,166)	-17.80%
42-Sewer Services - 252-BUILDING REPAIRS & MAINTENANCE	5,841	175	2,823	2,800	(23)	-0.81%
43-Solid Waste Disposal - 252-BUILDING REPAIRS & MAINTENANCE	3,506	1,007	3,893	2,300	(1,593)	-40.92%
72-Parks & Playgrounds - 252-BUILDING REPAIRS & MAINTENANCE	-	-	-	2,500	2,500	
Total 252-BUILDING REPAIRS & MAINTENANCE	108,686	62,075	83,801	90,280	6,479	7.73%
253-EQUIPMENT REPAIR:						
12-Administration - 253-EQUIPMENT REPAIR	6,110	1,506	4,380	3,000	(1,380)	-31.51%
23-Fire Department - 253-EQUIPMENT REPAIR	22,560	8,984	25,306	30,750	5,444	21.51%
26-Enforcement Services - 253-EQUIPMENT REPAIR	1,117	455	1,460	1,500	40	2.74%
32-Transportation - 253-EQUIPMENT REPAIR	86,535	66,748	72,998	84,000	11,002	15.07%
33-Airport - 253-EQUIPMENT REPAIR	1,277	7,814	973	1,500	527	54.16%
41-Water Services - 253-EQUIPMENT REPAIR	37,842	22,882	24,333	18,700	(5,633)	-23.15%
42-Sewer Services - 253-EQUIPMENT REPAIR	5,293	3,961	4,769	7,000	2,231	46.78%
43-Solid Waste Disposal - 253-EQUIPMENT REPAIR	1,534	2,896	4,867	4,800	(67)	-1.38%
63-Agriculture - 253-EQUIPMENT REPAIR	1,244	2,256	1,945	2,000	55	2.83%
Total 253-EQUIPMENT REPAIR	163,512	117,502	141,031	153,250	12,219	8.66%

Budgeted figures are based on 2004 actual.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$ %	
255-VEHICLE REPAIR:						
12-Administration - 255-VEHICLE REPAIR	1,288	279	974	900	(74)	-7.60%
23-Fire Department - 255-VEHICLE REPAIR	10,740	11,309	7,300	12,000	4,700	64.38%
26-Enforcement Services - 255-VEHICLE REPAIR	6,417	3,618	3,893	2,000	(1,893)	-48.63%
32-Transportation - 255-VEHICLE REPAIR	27,851	18,327	24,819	31,000	6,181	24.90%
41-Water Services - 255-VEHICLE REPAIR	9,553	8,955	9,733	10,000	267	2.74%
51-Family & Community Services - 255-VEHICLE REPAIR	2,026	180	487	-	(487)	
61-Planning & Development - 255-VEHICLE REPAIR	231	2,578	973	3,000	2,027	208.32%
63-Agriculture - 255-VEHICLE REPAIR	2,020	832	2,433	3,000	567	23.30%
Total 255-VEHICLE REPAIR	60,126	46,078	50,612	61,900	11,288	22.30%

Fire department - budgeted figures are based on 2004 actual.

Transportation department - budgeted \$1,500/unit for 21 units in the department.

Planning and development - budgeted for an extra unit for the safety code inspector.

259-STRUCTURAL R&M (ROADS, SEWERS, WATE:

32-Transportation - 259-STRUCTURAL R&M (ROADS, SEWERS, WAT	278,852	178,992	194,660	199,600	4,940	2.54%
33-Airport - 259-STRUCTURAL R&M (ROADS, SEWERS, WATE	3,361	872	4,867	5,000	133	2.73%
41-Water Services - 259-STRUCTURAL R&M (ROADS, SEWERS, WA1	48,269	101,527	65,210	84,000	18,790	28.81%
42-Sewer Services - 259-STRUCTURAL R&M (ROADS, SEWERS, WA1	15,918	19,978	21,413	19,000	(2,413)	-11.27%
43-Solid Waste Disposal - 259-STRUCTURAL R&M (ROADS, SEWERS	-	-	-	22,150	22,150	
63-Agriculture - 259-STRUCTURAL R&M (ROADS, SEWERS, WATE	310,582	254,148	315,350	315,000	(350)	-0.11%
Total 259-STRUCTURAL R&M (ROADS, SEWERS, WATE	656,982	555,518	601,500	644,750	43,250	7.19%

Water services department - we budgeted \$5,000 extra for the upgrading of FV WTP and \$14,000 for Buffalo Head water point filling.

Solid waste disposal - we budgeted for the equipment cost to push up wood piles at all transfer stations and for gravel to maintain the WTS sites.

262-BUILDING & LAND RENTAL:

32-Transportation - 262-BUILDING & LAND RENTAL	-	50	5,840	18,000	12,160	208.22%
63-Agriculture - 262-BUILDING & LAND RENTAL	-	-	973	500	(473)	-48.61%
Total 262-BUILDING & LAND RENTAL	-	50	6,813	18,500	11,687	171.54%

Transportation department - we are including \$18,000 for the office space rental as an alternative to temporary management of the office space issue in LC.

If the MD cannot find funds to finance a new LC office building, the temporary solution would be to rent an office space for a year and relocate

Public Works personnel to the rented office for the year 2005.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL:						
12-Administration - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	55,349	49,472	69,104	67,600	(1,504)	-2.18%
23-Fire Department - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	5,479	7,261	8,468	9,370	902	10.65%
32-Transportation - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	12,968	10,523	13,626	12,500	(1,126)	-8.26%
33-Airport - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	2,925	240	2,920	2,500	(420)	-14.38%
41-Water Services - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	2,113	-	-	-	0	
42-Sewer Services - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	1,877	-	-	-	0	
63-Agriculture - 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	2,973	133	2,677	2,700	23	0.86%
Total 263-VEHICLE & EQUIPMENT LEASE OR RENTAL	83,683	67,629	96,795	94,670	(2,125)	-2.20%
266-COMMUNICATIONS:						
23-Fire Department - 266-COMMUNICATIONS	16,784	16,324	16,254	20,800	4,546	27.97%
25-Ambulance / Municipal Emergency - 266-COMMUNICATIONS	5,651	5,236	4,867	1,600	(3,267)	-67.13%
26-Enforcement Services - 266-COMMUNICATIONS	2,607	2,319	1,557	2,000	443	28.45%
32-Transportation - 266-COMMUNICATIONS	10,851	8,864	9,893	8,330	(1,563)	-15.80%
41-Water Services - 266-COMMUNICATIONS	3,823	2,566	3,212	3,100	(112)	-3.49%
63-Agriculture - 266-COMMUNICATIONS	763	695	973	1,000	27	2.77%
Total 266-COMMUNICATIONS	40,477	36,004	36,756	36,830	74	0.20%
267-AVL MAINTENANCE:						
23-Fire Department - 267-AVL MAINTENANCE	14,158	15,479	19,369	19,900	531	2.74%
25-Ambulance / Municipal Emergency - 267-AVL MAINTENANCE	2,235	1,642	3,796	4,900	1,104	29.08%
26-Enforcement Services - 267-AVL MAINTENANCE	1,489	1,094	1,460	3,075	1,615	110.62%
32-Transportation - 267-AVL MAINTENANCE	46,290	32,225	38,445	38,500	55	0.14%
61-Planning & Development - 267-AVL MAINTENANCE	2,237	1,644	2,355	4,400	2,045	86.84%
Total 267-AVL MAINTENANCE	66,409	52,084	65,425	70,775	5,350	8.18%
The budget is based on an assumption that the MD will have additional staff using the AVL equipment and we will need to install AVL systems in to the new units as well.						
271-LICENSES & PERMITS:						
32-Transportation - 271-LICENSES & PERMITS	3,038	3,281	3,000	3,000	-	0.00%
41-Water Services - 271-LICENSES & PERMITS	155	28	1,000	200	(800)	-80.00%
Total 271-LICENSES & PERMITS	3,192	3,309	4,000	3,200	(800)	-20.00%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
272-DAMAGE CLAIMS:						
12-Administration - 272-DAMAGE CLAIMS	-	-	5,000	5,000	-	0.00%
32-Transportation - 272-DAMAGE CLAIMS	-	298	5,000	5,000	-	0.00%
41-Water Services - 272-DAMAGE CLAIMS	-	-	5,000	5,000	-	0.00%
42-Sewer Services - 272-DAMAGE CLAIMS	-	-	-	-	-	-
Total 272-DAMAGE CLAIMS	-	298	15,000	15,000	-	0.00%
273-TAXES:						
12-Administration - 273-TAXES	9,240	6,473	8,500	7,500	(1,000)	-11.76%
Total 273-TAXES	9,240	6,473	8,500	7,500	(1,000)	-11.76%
274-INSURANCE:						
12-Administration - 274-INSURANCE	40,443	33,080	40,300	37,500	(2,800)	-6.95%
23-Fire Department - 274-INSURANCE	21,281	20,853	18,860	23,500	4,640	24.60%
25-Ambulance / Municipal Emergency - 274-INSURANCE	9,427	7,135	8,900	8,400	(500)	-5.62%
26-Enforcement Services - 274-INSURANCE	4,835	3,795	4,400	4,500	100	2.27%
32-Transportation - 274-INSURANCE	61,162	56,403	57,315	67,000	9,685	16.90%
33-Airport - 274-INSURANCE	10,656	11,076	10,700	11,200	500	4.67%
41-Water Services - 274-INSURANCE	13,317	17,794	18,020	24,500	6,480	35.96%
42-Sewer Services - 274-INSURANCE	6,624	4,304	7,352	5,000	(2,352)	-31.99%
51-Family & Community Services - 274-INSURANCE	2,626	-	2,200	-	(2,200)	-
61-Planning & Development - 274-INSURANCE	2,835	2,580	2,700	3,200	500	18.52%
63-Agriculture - 274-INSURANCE	8,191	7,585	7,440	9,000	1,560	20.97%
Total 274-INSURANCE	181,398	164,605	178,187	193,800	15,613	8.76%
342-ASSESSOR FEES:						
12-Administration - 342-ASSESSOR FEES	199,917	174,060	216,310	216,300	(10)	0.00%
Total 342-ASSESSOR FEES	199,917	174,060	216,310	216,300	(10)	0.00%
290-ELECTION COSTS:						
11-Council - 290-ELECTION COSTS	1,071	3,006	7,300	1,800	(5,500)	-75.34%
Total 290-ELECTION COSTS	1,071	3,006	7,300	1,800	(5,500)	-75.34%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
511-GOODS AND SUPPLIES:						
11-Council - 511-GOODS AND SUPPLIES	-	-	-	9,400	9,400	
12-Administration - 511-GOODS AND SUPPLIES	69,647	54,944	62,583	64,000	1,417	2.26%
23-Fire Department - 511-GOODS AND SUPPLIES	42,366	33,919	45,258	46,000	742	1.64%
25-Ambulance / Municipal Emergency - 511-GOODS AND SUPPLIES	7,895	2,244	3,893	5,000	1,107	28.44%
26-Enforcement Services - 511-GOODS AND SUPPLIES	10,148	2,875	9,733	10,000	267	2.74%
32-Transportation - 511-GOODS AND SUPPLIES	130,767	122,440	121,663	121,500	(163)	-0.13%
33-Airport - 511-GOODS AND SUPPLIES	7,127	1,184	1,947	6,000	4,053	208.17%
41-Water Services - 511-GOODS AND SUPPLIES	69,073	35,513	58,398	67,300	8,902	15.24%
42-Sewer Services - 511-GOODS AND SUPPLIES	8,499	4,753	8,760	8,500	(260)	-2.97%
43-Solid Waste Disposal - 511-GOODS AND SUPPLIES	3,344	1,747	1,460	3,400	1,940	132.88%
61-Planning & Development - 511-GOODS AND SUPPLIES	12,061	9,933	6,813	10,000	3,187	46.78%
63-Agriculture - 511-GOODS AND SUPPLIES	5,684	6,348	8,516	8,750	234	2.75%
72-Parks & Playgrounds - 511-GOODS AND SUPPLIES	-	-	-	6,500	6,500	
73-Tourism - 511-GOODS AND SUPPLIES	4,087	8,128	4,867	10,000	5,133	105.47%
Total 511-GOODS AND SUPPLIES	370,699	284,028	333,891	376,350	42,459	12.72%

Airport department - we reallocated the \$4,000 cost of salt from Transportation department to Airport department.

Solid waste department - in 2004, the Municipality introduced to our residents the fridge magnets that contained the operational hours for WTSs within the MD. We are planning to place another order of the magnets in 2005 (specially if the hours of operation may change during the year)

71 521-FUEL & OIL:

12-Administration - 521-FUEL & OIL	10,236	6,059	9,246	9,300	54	0.58%
23-Fire Department - 521-FUEL & OIL	6,721	2,153	4,623	4,750	127	2.75%
26-Enforcement Services - 521-FUEL & OIL	9,213	4,391	7,786	4,000	(3,786)	-48.63%
32-Transportation - 521-FUEL & OIL	177,851	143,035	155,728	181,000	25,272	16.23%
41-Water Services - 521-FUEL & OIL	20,514	13,592	18,979	22,650	3,671	19.34%
61-Planning & Development - 521-FUEL & OIL	2,856	3,095	2,920	6,000	3,080	105.48%
63-Agriculture - 521-FUEL & OIL	13,649	10,024	10,706	12,500	1,794	16.76%
72-Parks & Playgrounds - 521-FUEL & OIL	-	-	-	3,000	3,000	
Total 521-FUEL & OIL	241,041	182,349	209,988	243,200	33,212	15.82%

Enforcement services department - we budgeted for one vehicle instead of two. We have one Special Constable now.

Transportation department - we are already experiencing the increase in the vehicles fleet. We budgeted accordingly and estimated 10% increase in the fuel price.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
531-CHEMICALS/SALT:						
23-Fire Department - 531-CHEMICALS/SALT	206	144	3,407	3,500	93	2.73%
32-Transportation - 531-CHEMICALS/SALT	30,102	8,600	56,451	40,000	(16,451)	-29.14%
33-Airport - 531-CHEMICALS/SALT	1,248	-	2,920	-	(2,920)	
41-Water Services - 531-CHEMICALS/SALT	80,774	60,598	76,891	81,000	4,109	5.34%
42-Sewer Services - 531-CHEMICALS/SALT	2,210	2,110	4,088	5,000	912	22.31%
63-Agriculture - 531-CHEMICALS/SALT	15,869	23,988	24,333	35,000	10,667	43.84%
Total 531-CHEMICALS/SALT	130,409	95,440	168,090	164,500	(3,590)	-2.14%
532-DUST CONTROL:						
32-Transportation - 532-DUST CONTROL	84,365	240,768	288,584	256,900	(31,684)	-10.98%
Total 532-DUST CONTROL	84,365	240,768	288,584	256,900	(31,684)	-10.98%
533-GRADER BLADES:						
32-Transportation - 533-GRADER BLADES	48,793	47,044	38,932	37,000	(1,932)	-4.96%
Total 533-GRADER BLADES	48,793	47,044	38,932	37,000	(1,932)	-4.96%
534-GRAVEL:						
32-Transportation - 534-GRAVEL	965,682	948,928	973,301	1,300,000	326,699	33.57%
Total 534-GRAVEL	965,682	948,928	973,301	1,300,000	326,699	33.57%

The Municipality is in a great need for gravel. We must continue to increase the volumes of gravel in our pits in order to be able to efficiently support the regravelling program in the MD. The detail review of the five-year gravel crushing program is completed and will be presented to Council during the budget discussions.

535-GRAVEL RECLAMATION COST:						
32-Transportation - 535-GRAVEL RECLAMATION COST	177,242	-	30,000	75,000	45,000	150.00%
Total 535-GRAVEL RECLAMATION COST	177,242	-	30,000	75,000	45,000	150.00%

Gravel reclamation cost is calculated @\$1/m3 of gravel to be removed from MD own pits during 2005.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
543-NATURAL GAS:						
12-Administration - 543-NATURAL GAS	9,243	5,706	13,140	10,090	(3,050)	-23.21%
23-Fire Department - 543-NATURAL GAS	13,634	8,917	13,821	12,570	(1,251)	-9.05%
25-Ambulance / Municipal Emergency - 543-NATURAL GAS	3,384					
32-Transportation - 543-NATURAL GAS	8,873	7,990	9,052	9,250	198	2.19%
33-Airport - 543-NATURAL GAS	6,083	2,397	3,309	3,300	(9)	-0.27%
41-Water Services - 543-NATURAL GAS	36,101	24,128	35,963	37,950	1,987	5.53%
42-Sewer Services - 543-NATURAL GAS	3,164	2,731	4,954	4,400	(554)	-11.18%
64-Veterinary Service - 543-NATURAL GAS	831					
Total 543-NATURAL GAS	81,313	51,869	80,239	77,560	(2,679)	-3.34%

Budgeted figures are based on 2004 actual.

544-ELECTRICAL POWER:

12-Administration - 544-ELECTRICAL POWER	20,008	9,717	26,542	16,068	(10,474)	-39.46%
23-Fire Department - 544-ELECTRICAL POWER	17,186	10,653	16,254	14,500	(1,754)	-10.79%
25-Ambulance / Municipal Emergency - 544-ELECTRICAL POWER	6,537	-	-	-	0	
32-Transportation - 544-ELECTRICAL POWER	80,605	57,653	86,960	69,500	(17,460)	-20.08%
33-Airport - 544-ELECTRICAL POWER	7,951	3,612	5,450	4,800	(650)	-11.93%
41-Water Services - 544-ELECTRICAL POWER	137,163	85,041	144,083	143,500	(583)	-0.40%
42-Sewer Services - 544-ELECTRICAL POWER	17,685	11,253	17,159	14,820	(2,339)	-13.63%
43-Solid Waste Disposal - 544-ELECTRICAL POWER	7,600	4,089	6,935	5,700	(1,235)	-17.81%
64-Veterinary Service - 544-ELECTRICAL POWER	2,466	-	-	-	0	
Total 544-ELECTRICAL POWER	297,201	182,018	303,383	268,888	(34,495)	-11.37%

Budgeted figures are based on 2004 actual.

710-GRANTS TO LOCAL GOVERNMENTS:

12-Administration - 710-GRANTS TO LOCAL GOVERNMENTS	729,448	740,585	760,000	770,000	10,000	1.32%
23-Fire Department - 710-GRANTS TO LOCAL GOVERNMENTS	80,647	80,647	80,647	80,647	0	0.00%
26-Enforcement Services - 710-GRANTS TO LOCAL GOVERNMENTS	17,000	4,735	17,000	-	(17,000)	
33-Airport - 710-GRANTS TO LOCAL GOVERNMENTS	43,820	40,668	43,000	42,000	(1,000)	-2.33%
51-Family & Community Services - 710-GRANTS TO LOCAL GOVERNMENTS	22,906	22,906	22,906	22,906	0	0.00%
71-Recreation Boards - 710-GRANTS TO LOCAL GOVERNMENTS	99,904	99,904	99,904	99,904	0	0.00%
74-Library Service - 710-GRANTS TO LOCAL GOVERNMENTS	7,165	7,165	7,165	7,165	0	0.00%
Total 710-GRANTS TO LOCAL GOVERNMENTS	1,000,890	996,609	1,030,622	1,022,622	(8,000)	-0.78%

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance	
					\$	%
735-GRANTS TO OTHER ORGANIZATIONS:						
32-Transportation - 735-GRANTS TO OTHER ORGANIZATIONS	21,644					
51-Family & Community Services - 735-GRANTS TO OTHER ORGANIZATIONS	353,153	384,208	418,558	1,251,643	833,085	199.04%
63-Agriculture - 735-GRANTS TO OTHER ORGANIZATIONS	30,200	30,200	32,000	30,500	(1,500)	-4.69%
71-Recreation Boards - 735-GRANTS TO OTHER ORGANIZATIONS	500,350	595,634	606,656	619,450	12,794	2.11%
74-Library Service - 735-GRANTS TO OTHER ORGANIZATIONS	75,000	115,000	115,000	177,538	62,538	54.38%
Total 735-GRANTS TO OTHER ORGANIZATIONS	980,347	1,125,042	1,172,214	2,079,131	906,917	77.37%

The above figures include all requests received, this may change after Council makes their decisions on the individual grants.

747-SCHOOL FOUNDATION PROGRAMS	-	-	-	-		
750-SENIORS FOUNDATION	-	-	-	-		
762-CONTRIBUTED TO CAPITAL	-	-	-	-		
763-CONTRIBUTED TO CAPITAL RESERVE	-	-	-	455,400	455,400	
764-CONTRIBUTED TO OPERATING RESERVE	-	-	-	3,600		
765-CONTRIBUTED TO GRAVEL RESERVE	-	-	-	-		

Contribution to capital reserve - \$455,400 is the balance of funds from Ambulance Services department - Professional Fees (see code 235 comment)

Contribution to operating reserve - \$3,600 is required to balance the subdivision department's budget (revenue less expenses in the department must equal "0").

810-INTEREST & SERVICE CHARGES:						
12-Administration - 810-INTEREST & SERVICE CHARGES	3,345	2,566	5,000	3,500	(1,500)	-30.00%
Total 810-INTEREST & SERVICE CHARGES	3,345	2,566	5,000	3,500	(1,500)	-30.00%
831-INTEREST-LONG TERM DEBT:						
32-Transportation - 831-INTEREST-LONG TERM DEBT	185,904	-	171,302	178,299	6,997	4.08%
41-Water Services - 831-INTEREST-LONG TERM DEBT	57,229	47,676	47,676	220,164	172,488	361.79%
42-Sewer Services - 831-INTEREST-LONG TERM DEBT	35,503	39,483	39,483	33,026	(6,457)	-16.35%
Total 831-INTEREST-LONG TERM DEBT	278,636	87,159	258,461	431,489	173,028	66.95%

Water department - we budgeted for interest payable on \$4,000,000 debenture borrowing for the LC water system.

	2003 Total	Oct 31/04 YTD	2004 Budget	2005 Budget	Variance \$	%
832-PRINCIPAL - LONG TERM DEBT:						
32-Transportation - 832-PRINCIPAL - LONG TERM DEBT	271,074	-	285,645	340,550	54,905	19.22%
41-Water Services - 832-PRINCIPAL - LONG TERM DEBT	108,955	110,998	110,998	417,371	306,373	276.02%
42-Sewer Services - 832-PRINCIPAL - LONG TERM DEBT	57,105	71,108	71,108	77,319	6,211	8.73%
Total 832-PRINCIPAL - LONG TERM DEBT	437,134	182,106	467,751	835,240	367,489	78.57%

Water department - we budgeted for interest payable on \$4,000,000 debenture borrowing for the LC water system.

921-BAD DEBT EXPENSE:						
12-Administration - 921-BAD DEBT EXPENSE	1,618	-	5,000	5,000	0	0.00%
23-Fire Department - 921-BAD DEBT EXPENSE	29,634	31,746	15,000	30,000	15,000	100.00%
41-Water Services - 921-BAD DEBT EXPENSE	2,409	1,992	2,500	2,500	0	0.00%
Total 921-BAD DEBT EXPENSE	33,661	33,737	22,500	37,500	15,000	66.67%

922-TAX CANCELLATION/WRITE OFFS:						
12-Administration - 922-TAX CANCELLATION/WRITE OFFS	65,535	50,621	60,000	60,000	0	0.00%
Total 922-TAX CANCELLATION/WRITE OFFS	65,535	50,621	60,000	60,000	0	0.00%

992-COST OF LAND SOLD:						
66-Subdivision - 992-COST OF LAND SOLD	20,065	-	20,000	12,000	(8,000)	-40.00%
Total 992-COST OF LAND SOLD	20,065	-	20,000	12,000	(8,000)	-40.00%

We budgeted for a sale of two Hutch Lake lots.

TOTAL EXPENDITURES	12,273,086	10,406,064	13,094,033	15,776,292	2,450,959	18.72%
SURPLUS	5,035,559	8,708,651	4,665,295	2,653,137	(2,038,684)	-43.70%

Minimal contributions to reserve:

Emergency	150,000
Roads	500,000
Vehicle & Equipment	485,000 *
Drainage	250,000
Parks & Playgrounds	25,000
	<u>1,410,000</u>
Available for capital projects:	<u>1,243,137</u>

* - Vehicle and Equipment policy states \$250,000 as the minimal contribution. We have increased this contribution to \$485,000 in 2004 and we need to increase it for 2005 in order to be able to finance our capital projects.



MD of MACKENZIE

BUDGET DETAILS
BY DEPARTMENT

BUDGET 2005

MD of Mackenzie
11-Council
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
EXPENDITURE								
132-BENEFITS	\$1,380.05	\$2,241.68	3,974	2,497	3,000	4,000	1,000	33%
151-HONORARIA	88,075.00	110,850.00	187,277	120,825	200,000	200,850	850	0%
211-TRAVEL & SUBSISTENCE	38,063.81	41,503.60	71,875	67,594	72,997	87,600	14,603	20%
214-MEMBERSHIP/CONFERENCE FEES	9,848.71	3,645.47	2,876	5,399	6,813	10,000	3,187	47%
217-TELEPHONE	2,571.76	5,805.18	7,565	5,661	8,000	8,000		
221-ADVERTISING	11,993.19							
262-BUILDING & LAND RENTAL	289.58							
274-INSURANCE	1,850.00							
290-ELECTION COSTS	2,376.08		1,071	3,006	7,300	1,800	(5,500)	-75%
511-GOODS AND SUPPLIES	1,577.41					9,400	9,400	
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	158,025.59	164,045.93	274,638	204,983	298,110	321,650	23,540	8%
SURPLUS	(158,025.59)	(164,045.93)	(274,638)	(204,983)	(298,110)	(321,650)	(23,540)	8%

**MD of Mackenzie
12-Administration
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES	\$10,130.59	\$16,383.25	19,873	22,158	17,000	20,000	3,000	18%
510-PENALTIES & COSTS ON TAXES	74,503.58	89,537.85	111,774	73,296	100,000	100,000		
511-PENALTIES ON AR & UTILITIES	4,303.59	315.44	27		500		(500)	-100%
550-INTEREST REVENUE	293,655.33	154,287.91	269,127	148,023	188,250	110,000	(78,250)	-42%
592-OIL WELL DRILLING	88,993.70	72,064.20	62,308	64,332	75,000	75,000		
597-OTHER REVENUE	31,781.54	66,970.13	22,309	13,989	10,000	11,000	1,000	10%
840-PROVINCIAL GRANTS	31,877.00	33,270.00	33,964	30,347	32,200	52,200	20,000	62%
950-DRAWN FROM ALLOWANCE			52,168					
TOTAL REVENUE	535,245.33	432,828.78	571,551	352,145	422,950	368,200	(54,750)	-13%
EXPENDITURE								
110-WAGES & SALARIES	437,833.22	480,694.54	680,668	595,554	713,464	790,680	77,216	11%
132-BENEFITS	59,133.91	67,866.49	94,197	98,492	111,684	139,110	27,426	25%
136-WCB CONTRIBUTIONS	17,728.40	9,838.59	11,923	11,459	8,174	14,230	6,056	74%
142-RECRUITING	6,784.27	14,912.79	14,484	5,173	10,000	20,000	10,000	100%
151-HONORARIA		482.22	2,776	878	13,500	13,500		
152-BUSINESS EXP - COMMITTEE MEMBERS		92.33	1,055	1,134	2,655	2,000	(655)	-25%
211-TRAVEL & SUBSISTENCE	38,857.26	26,943.51	44,581	32,584	38,932	44,000	5,068	13%
212-PROMOTIONAL EXPENDITURE		4,495.63	16,229	7,661	17,325	18,800	1,475	9%
214-MEMBERSHIP/CONFERENCE FEES	16,056.08	18,686.34	23,285	23,657	22,873	22,000	(873)	-4%
215-FREIGHT	2,301.25	2,281.81	6,092	3,932	4,867	4,900	33	1%
216-POSTAGE	16,833.52	16,336.34	23,818	20,257	21,413	23,000	1,587	7%
217-TELEPHONE	41,856.57	50,864.17	67,521	49,223	58,982	61,200	2,218	4%
221-ADVERTISING	7,631.55	9,993.97	15,101	5,893	12,653	10,000	(2,653)	-21%
223-SUBSCRIPTIONS & PUBLICATIONS	3,583.99	2,714.61	3,404	3,472	3,163	3,200	37	1%
231-AUDIT/ACCOUNTING	7,575.44	3,043.39	44,081	9,210	43,799	44,000	201	0%
232-LEGAL	11,896.86	14,590.50	12,545	7,699	14,600	14,600		
235-PROFESSIONAL FEES	51,307.67	80,627.91	57,329	31,719	62,291	82,000	19,709	32%
239-TRAINING & EDUCATION	4,351.33	14,311.39	23,818	14,294	24,590	23,855	(735)	-3%
242-COMPUTER PROG/DATA PROCESSING	30,279.81	36,055.28	41,667	19,637	42,825	43,000	175	0%
252-BUILDING REPAIRS & MAINTENANCE	29,458.81	27,205.82	59,438	30,358	44,966	46,480	1,514	3%
253-EQUIPMENT REPAIR	3,017.18	2,052.84	6,110	1,506	4,380	3,000	(1,380)	-32%
255-VEHICLE REPAIR	19.26	261.76	1,288	279	974	900	(74)	-8%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	60,233.88	57,734.46	55,349	49,472	69,104	67,600	(1,504)	-2%
272-DAMAGE CLAIMS					5,000	5,000		
273-TAXES	6,930.94	7,279.70	9,240	6,473	8,500	7,500	(1,000)	-12%
274-INSURANCE	36,192.50	17,951.49	40,443	33,080	40,300	37,500	(2,800)	-7%
342-ASSESSOR FEES	137,293.68	127,156.84	199,917	174,060	216,310	216,300	(10)	0%
511-GOODS AND SUPPLIES	50,036.53	51,498.45	69,647	54,944	62,583	64,000	1,417	2%
521-FUEL & OIL	11,065.41	6,439.47	10,236	6,059	9,246	9,300	54	1%
543-NATURAL GAS	2,839.69	2,524.40	9,243	5,706	13,140	10,090	(3,050)	-23%
544-ELECTRICAL POWER	11,184.81	7,052.40	20,008	9,717	26,542	16,068	(10,474)	-39%
710-GRANTS TO LOCAL GOVERNMENTS	400,000.00	716,976.62	729,448	740,585	760,000	770,000	10,000	1%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
810-INTEREST & SERVICE CHARGES	3,492.53	3,220.53	3,345	2,566	5,000	3,500	(1,500)	-30%
921-BAD DEBT EXPENSE	17,511.72	4,017.29	1,618		5,000	5,000		
922-TAX CANCELLATION/WRITE OFFS	33,361.93	16,404.70	65,535	50,621	60,000	60,000		
TOTAL EXPENDITURES	1,556,650.00	1,902,608.58	2,465,442	2,107,352	2,558,835	2,696,313	137,478	5%
SURPLUS	(1,021,404.67)	(1,469,779.80)	(1,893,892)	(1,755,207)	(2,135,885)	(2,328,113)	(192,228)	9%

MD of Mackenzie
23-Fire Department
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES	\$1,989.91	\$62,984.07	99,983	89,624	68,500	73,000	4,500	7%
570-INSURANCE PROCEEDS		9,106.85						
597-OTHER REVENUE	633.44							
840-PROVINCIAL GRANTS	1,900.00	7,400.00	11,375		10,000	10,000		
TOTAL REVENUE	4,523.35	79,490.92	111,358	89,624	78,500	83,000	4,500	6%
EXPENDITURE								
110-WAGES & SALARIES	31,743.57	22,040.33	26,798	29,150	38,301	43,542	5,241	14%
132-BENEFITS	3,848.20	1,684.47	3,694	4,597	6,262	7,800	1,538	25%
136-WCB CONTRIBUTIONS	201.00	211.12	416	394	420	540	120	29%
151-HONORARIA	11,310.76	15,929.26	60,012	9,947	72,000	65,000	(7,000)	-10%
211-TRAVEL & SUBSISTENCE	10,859.05	1,697.32	8,550	2,507	10,220	7,000	(3,220)	-32%
214-MEMBERSHIP/CONFERENCE FEES	380.00	897.50	2,057	661	2,920	2,500	(420)	-14%
215-FREIGHT	2,558.32	269.78	900	642	876	700	(176)	-20%
217-TELEPHONE	14,942.54	13,772.53	17,723	15,614	14,600	18,500	3,900	27%
221-ADVERTISING		490.06	401	276	487	500	13	3%
223-SUBSCRIPTIONS & PUBLICATIONS			234	256	487	500	13	3%
232-LEGAL	1,266.47		4,680	456	2,920	2,000	(920)	-32%
235-PROFESSIONAL FEES	10,628.96	8,761.92	14,983	8,034	20,439	22,500	2,061	10%
239-TRAINING & EDUCATION	29,203.34	8,645.88	26,536	29,370	22,873	26,000	3,127	14%
252-BUILDING REPAIRS & MAINTENANCE	5,623.76	1,592.70	4,080	5,550	4,867	11,000	6,133	126%
253-EQUIPMENT REPAIR	16,001.38	6,106.25	22,560	8,984	25,306	30,750	5,444	22%
255-VEHICLE REPAIR	11,271.91	2,796.33	10,740	11,309	7,300	12,000	4,700	64%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	6,250.61	6,298.45	5,479	7,261	8,468	9,370	902	11%
266-COMMUNICATIONS	24,823.40	15,437.97	16,784	16,324	16,254	20,800	4,546	28%
267-AVL MAINTENANCE			14,158	15,479	19,369	19,900	531	3%
274-INSURANCE	9,747.90	15,137.86	21,281	20,853	18,860	23,500	4,640	25%
511-GOODS AND SUPPLIES	38,095.86	22,148.99	42,366	33,919	45,258	46,000	742	2%
521-FUEL & OIL	4,007.30	206.96	6,721	2,153	4,623	4,750	127	3%
531-CHEMICALS/SALT	6,064.64		206	144	3,407	3,500	93	3%
543-NATURAL GAS	8,665.96	6,363.60	13,634	8,917	13,821	12,570	(1,251)	-9%
544-ELECTRICAL POWER	15,570.58	8,596.48	17,186	10,653	16,254	14,500	(1,754)	-11%
710-GRANTS TO LOCAL GOVERNMENTS	80,647.00	60,647.00	80,647	80,647	80,647	80,647		
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
921-BAD DEBT EXPENSE			29,634	31,746	15,000	30,000	15,000	100%
TOTAL EXPENDITURES	343,712.51	219,732.76	452,458	355,842	472,239	516,369	44,130	9%
SURPLUS	(339,189.16)	(140,241.84)	(341,100)	(266,218)	(393,739)	(433,369)	(39,630)	10%

**MD of Mackenzie
25-Ambulance / Municipal Emergency
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
560-RENTAL & LEASE REVENUE		56,540.00	7,200	5,400	7,200	12,000	4,800	67%
597-OTHER REVENUE			5,375					
TOTAL REVENUE		6,540.00	12,575	5,400	7,200	12,000	4,800	67%
EXPENDITURE								
110-WAGES & SALARIES	18,236.05	22,040.63	26,798	13,601	11,731	13,338	1,607	14%
132-BENEFITS	1,843.51	1,684.81	3,695	2,247	1,857	2,400	543	29%
136-WCB CONTRIBUTIONS	134.00	211.12	416	92	130	158	28	22%
151-HONORARIA	1,740.00							
211-TRAVEL & SUBSISTENCE	5,878.60	785.21	3,194	1,251	2,920	3,000	80	3%
214-MEMBERSHIP/CONFERENCE FEES	1,460.60	277.41	1,409	219	1,460	1,500	40	3%
235-PROFESSIONAL FEES	324,653.61	366,141.03	420,379	468,088	538,000	159,850	(378,150)	-70%
236-ENHANCED POLICING				9,120				
239-TRAINING & EDUCATION	7,686.70	1,813.62	1,479	2,012	4,867	5,000	133	3%
252-BUILDING REPAIRS & MAINTENANCE	5,131.10	4,830.95	3,238	780	3,407	1,000	(2,407)	-71%
266-COMMUNICATIONS	10,716.31	6,069.98	5,651	5,236	4,867	1,600	(3,267)	-67%
267-AVL MAINTENANCE			2,235	1,642	3,796	4,900	1,104	29%
274-INSURANCE	1,758.00	4,524.89	9,427	7,135	8,900	8,400	(500)	-6%
511-GOODS AND SUPPLIES	5,545.42	4,146.46	7,895	2,244	3,893	5,000	1,107	28%
543-NATURAL GAS	1,278.34	63.51	3,384					
544-ELECTRICAL POWER	2,294.16	5,806.14	6,537					
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL						455,400		
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	388,356.40	418,395.76	495,737	513,666	585,828	661,546	75,718	13%
SURPLUS	(388,356.40)	(411,855.76)	(483,162)	(508,266)	(578,628)	(649,546)	(70,918)	12%

**MD of Mackenzie
26-Enforcement Services
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
520-LICENSES & PERMITS	\$757.00	\$470.00	335	590	1,000	500	(500)	-50%
530-FINES	66,213.93	39,691.00	46,446	33,408	50,000	50,000		
840-PROVINCIAL GRANTS		7,864.00						
TOTAL REVENUE	66,970.93	48,025.00	46,781	33,998	51,000	50,500	(500)	-1%
EXPENDITURE								
110-WAGES & SALARIES	71,339.15	98,049.74	142,263	83,294	161,659	133,087	(28,572)	-18%
132-BENEFITS	10,131.31	18,143.40	20,478	14,102	25,860	20,600	(5,260)	-20%
136-WCB CONTRIBUTIONS	737.00	1,214.52	2,359	1,551	2,078	1,280	(798)	-38%
211-TRAVEL & SUBSISTENCE	1,798.17	1,859.94	3,448	4,734	3,893	5,000	1,107	28%
214-MEMBERSHIP/CONFERENCE FEES	390.00	175.00	899	330	1,460	1,000	(460)	-32%
217-TELEPHONE	6,970.04	6,709.55	8,142	6,802	7,300	7,500	200	3%
221-ADVERTISING	154.87	816.41	672		487	500	13	3%
223-SUBSCRIPTIONS & PUBLICATIONS	247.39		242		487	500	13	3%
232-LEGAL	2,038.56				2,920	2,000	(920)	-32%
235-PROFESSIONAL FEES	1,061.93	765.60	3,533	10,177	1,947	4,000	2,053	105%
236-ENHANCED POLICING						119,000	119,000	
239-TRAINING & EDUCATION	66.81	80.00	348	219	2,920	3,000	80	3%
252-BUILDING REPAIRS & MAINTENANCE	1,991.95					1,500	40	3%
253-EQUIPMENT REPAIR	264.97	50.47	1,117	455	1,460	2,000	1,545	49%
255-VEHICLE REPAIR	1,889.21	5,944.75	6,417	3,618	3,893	2,000	(1,893)	-49%
266-COMMUNICATIONS	2,685.07	3,392.37	2,607	2,319	1,557	2,000	443	28%
267-AVL MAINTENANCE			1,489	1,094	1,460	3,075	1,615	111%
274-INSURANCE	540.00	1,677.37	4,835	3,795	4,400	4,500	100	2%
511-GOODS AND SUPPLIES	8,309.06	4,493.83	10,148	2,875	9,733	10,000	267	3%
521-FUEL & OIL	8,942.24	5,075.46	9,213	4,391	7,786	4,000	(3,786)	-49%
710-GRANTS TO LOCAL GOVERNMENTS	28,384.16	17,000.00	17,000	4,735	17,000		(17,000)	-100%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
821-EQUIPMENT LEASE INTEREST	2,405.50	759.53						
822-EQUIPMENT LEASE PRINCIPLE	40,344.00	33,396.52						
TOTAL EXPENDITURES	190,691.39	199,604.46	235,209	144,492	258,300	324,542	66,242	26%
SURPLUS	(123,720.46)	(151,579.46)	(188,428)	(110,494)	(207,300)	(274,042)	(66,742)	32%

**MD of Mackenzie
32-Transportation
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
100-TAXATION								
124-FRONTAGE			13,494	23,121	24,904	99,500	74,596	300%
420-SALES OF GOODS & SERVICES	52,953.26	51,220.10	118,172	93,622	76,500	100,000	23,500	31%
560-RENTAL & LEASE REVENUE			2,497	5,618	6,700		(6,700)	-100%
570-INSURANCE PROCEEDS	759.91							
840-PROVINCIAL GRANTS	259,975.89	424,591.50	445,890	453,744	423,714	423,714		
930-CONTRIBUTION FROM OPERATING RESERV			272,100					
TOTAL REVENUE	313,689.06	475,811.60	852,152	576,105	531,818	623,214	91,396	17%
EXPENDITURE								
110-WAGES & SALARIES	898,991.01	843,493.11	1,089,554	1,025,608	1,335,731	1,377,200	41,469	3%
132-BENEFITS	110,882.42	107,261.80	131,588	145,317	183,446	237,600	54,154	30%
136-WCB CONTRIBUTIONS	8,978.00	16,112.80	20,454	10,912	16,348	20,670	4,322	26%
150-ISOLATION COSTS	11,053.74	7,103.02	5,073			7,200	7,200	
211-TRAVEL & SUBSISTENCE	29,129.73	11,319.91	15,835	15,629	13,140	16,500	3,360	26%
214-MEMBERSHIP/CONFERENCE FEES	1,400.21	1,134.50	1,463	840	1,655	2,000	345	21%
215-FREIGHT	6,148.59	2,799.92	7,553	7,052	6,813	8,000	1,187	17%
217-TELEPHONE	14,352.15	16,522.02	21,991	20,099	19,563	23,500	3,937	20%
221-ADVERTISING	8,336.76	6,384.38	11,934	5,685	7,786	5,500	(2,286)	-29%
223-SUBSCRIPTIONS & PUBLICATIONS	458.31							
232-LEGAL	6,176.91	940.35	7,351	5,959	2,920	5,000	2,080	71%
233-ENGINEERING CONSULTING	50,750.59	37,600.46	74,221	9,197	46,718	50,000	3,282	7%
234-GRAVEL HAULING	396,005.39							
235-PROFESSIONAL FEES	337,132.84	261,948.70	375,850	349,210	381,534	462,000	80,466	21%
239-TRAINING & EDUCATION	5,939.70	3,589.31	7,284	6,354	7,786	10,500	2,714	35%
251-BRIDGE REPAIR & MAINTENANCE	1,404.91	6,685.73	8,727	1,600	12,653	12,000	(653)	-5%
252-BUILDING REPAIRS & MAINTENANCE	9,866.03	5,579.12	14,378	15,546	10,706	13,200	2,494	23%
253-EQUIPMENT REPAIR	78,507.30	84,049.85	86,535	66,748	72,998	84,000	11,002	15%
255-VEHICLE REPAIR	58,379.63	26,156.26	27,851	18,327	24,819	31,000	6,181	25%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	193,980.88	71,801.61	278,852	178,992	194,660	199,600	4,940	3%
262-BUILDING & LAND RENTAL				50	5,840	18,000	12,160	208%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	181,660.13	8,364.72	12,968	10,523	13,626	12,500	(1,126)	-8%
266-COMMUNICATIONS	14,536.47	7,745.72	10,851	8,864	9,893	8,330	(1,563)	-16%
267-AVL MAINTENANCE		17,106.03	46,290	32,225	38,445	38,500	55	0%
271-LICENSES & PERMITS	3,283.49	2,894.50	3,038	3,281	3,000	3,000		
272-DAMAGE CLAIMS	20.60	1,119.51		298	5,000	5,000		
273-TAXES	250.00							
274-INSURANCE	11,465.84	33,991.32	61,162	56,403	57,315	67,000	9,685	17%
511-GOODS AND SUPPLIES	177,254.39	71,089.19	130,767	122,440	121,663	121,500	(163)	0%
521-FUEL & OIL	178,793.61	118,673.76	177,851	143,035	155,728	181,000	25,272	16%
531-CHEMICALS/SALT	82,337.38	20,415.67	30,102	8,600	56,451	40,000	(16,451)	-29%
532-DUST CONTROL		68,695.59	84,365	240,768	288,584	256,900	(31,684)	-11%
533-GRADER BLADES	33,086.75	37,527.28	48,793	47,044	38,932	37,000	(1,932)	-5%
534-GRAVEL	367,563.77	896,611.38	965,682	948,928	973,301	1,300,000	326,699	34%
535-GRAVEL RECLAMATION COST			177,242		30,000	75,000	45,000	150%
543-NATURAL GAS	11,152.30	4,566.39	8,873	7,990	9,052	9,250	198	2%
544-ELECTRICAL POWER	62,775.31	50,957.88	80,605	57,653	86,960	69,500	(17,460)	-20%
735-GRANTS TO OTHER ORGANIZATIONS			21,644					
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
821-EQUIPMENT LEASE INTEREST	6,952.41	3,556.45						
822-EQUIPMENT LEASE PRINCIPLE	71,858.96	77,561.31						
831-INTEREST-LONG TERM DEBT			185,904		171,302	178,299	6,997	4%
832-PRINCIPAL - LONG TERM DEBT			271,074		285,645	340,550	54,905	19%
TOTAL EXPENDITURES	3,430,866.51	2,931,359.55	4,503,705	3,571,177	4,690,013	5,326,799	636,786	14%
SURPLUS	(3,117,177.45)	(2,455,547.95)	(3,651,553)	(2,995,073)	(4,158,195)	(4,703,585)	(545,390)	13%

MD of Mackenzie
33-Airport
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES	\$17,227.25	\$23,380.00	29,130	22,880	25,000	25,000		
560-RENTAL & LEASE REVENUE				500	8,500	8,500		
TOTAL REVENUE	17,227.25	23,380.00	29,130	23,380	33,500	33,500		
EXPENDITURE								
110-WAGES & SALARIES	3,148.98							
132-BENEFITS	304.54							
136-WCB CONTRIBUTIONS	67.00							
211-TRAVEL & SUBSISTENCE						500	500	
214-MEMBERSHIP/CONFERENCE FEES						900	900	
239-TRAINING & EDUCATION						500	500	
252-BUILDING REPAIRS & MAINTENANCE	62.69	\$27.20	996	247	973	1,000	27	3%
253-EQUIPMENT REPAIR		1,489.52	1,277	7,814	973	1,500	527	54%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	2,532.87	953.79	3,361	872	4,867	5,000	133	3%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	3,066.80	2,678.01	2,925	240	2,920	2,500	(420)	-14%
274-INSURANCE	805.00	707.34	10,656	11,076	10,700	11,200	500	5%
511-GOODS AND SUPPLIES	432.50	1,783.12	7,127	1,184	1,947	6,000	4,053	208%
531-CHEMICALS/SALT			1,248		2,920		(9)	0%
543-NATURAL GAS	2,494.92	2,734.41	6,083	2,397	3,309	3,300		
544-ELECTRICAL POWER	7,625.57	6,192.48	7,951	3,612	5,450	4,800	(650)	-12%
710-GRANTS TO LOCAL GOVERNMENTS	37,910.45	41,809.12	43,820	40,668	43,000	42,000	(1,000)	-2%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	58,451.32	58,874.99	85,444	68,108	77,059	79,200	2,141	3%
SURPLUS	(41,224.07)	(35,494.99)	(56,314)	(44,728)	(43,559)	(45,700)	(2,141)	5%

**MD of Mackenzie
41-Water Services
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance		
	Total	Total	Total	YTD	Budget	Budget	\$	%	
REVENUE									
100-TAXATION									
124-FRONTAGE	80,805.86	79,149.17	81,828	84,267	83,800	84,550	750	1%	
420-SALES OF GOODS & SERVICES	6,670.18	9,774.05	10,270	10,280	8,700	11,465	2,765	32%	
421-SALE OF WATER -METERED	377,935.54	407,506.43	511,437	490,940	580,242	591,600	11,358	2%	
422-SALE OF WATER-BULK	182,222.24	235,500.93	310,162	251,579	324,970	303,000	(21,970)	-7%	
511-PENALTIES ON AR & UTILITIES	12,676.10	11,947.86	19,952	19,520	16,000	16,000			
521-OFFSITE LEVY for WATER &/OR SEWAGE	4,561.00	91,802.91		53,442					
840-PROVINCIAL GRANTS	2,024.38	1,517.90	964	353	354		(354)	-100%	
TOTAL REVENUE	666,895.30	837,199.25	934,613	910,382	1,014,066	1,006,615	(7,451)	-1%	
EXPENDITURE									
110-WAGES & SALARIES	204,605.80	201,321.52	294,818	185,128	223,833	240,160	16,327	7%	
132-BENEFITS	25,940.55	28,638.02	32,589	26,501	37,157	43,600	6,443	17%	
136-WCB CONTRIBUTIONS	1,809.00	2,389.60	4,973	2,540	3,401	6,253	2,852	84%	
150-ISOLATION COSTS	9,081.02	10,419.04	6,263	7,819	7,200	7,200			
211-TRAVEL & SUBSISTENCE	13,885.85	16,134.36	17,913	11,319	18,493	18,600	107	1%	
214-MEMBERSHIP/CONFERENCE FEES	555.56	325.48	457	290	487	1,650	1,163	239%	
215-FREIGHT	25,971.40	21,834.11	37,019	25,940	33,578	34,500	922	3%	
217-TELEPHONE	11,679.12	14,103.77	17,693	15,045	15,767	15,000	(767)	-5%	
221-ADVERTISING	641.98	1,104.79	944	2,008	973	1,500	527	54%	
223-SUBSCRIPTIONS & PUBLICATIONS	194.26		354			200	200		
232-LEGAL	51.97	1,611.75	1,215		973	1,000	27	3%	
233-ENGINEERING CONSULTING	7,651.89	21,781.29	14,927	8,797	10,706	11,000	294	3%	
235-PROFESSIONAL FEES	14,188.78	17,546.86	15,965	10,699	19,953	19,600	(353)	-2%	
239-TRAINING & EDUCATION	6,991.40	4,039.07	3,585	4,843	9,246	9,500	254	3%	
252-BUILDING REPAIRS & MAINTENANCE	7,384.37	15,938.97	17,208	8,413	12,166	10,000	(2,166)	-18%	
253-EQUIPMENT REPAIR	12,397.83	17,993.57	37,842	22,882	24,333	18,700	(5,633)	-23%	
255-VEHICLE REPAIR	5,732.17	1,958.27	9,553	8,955	9,733	10,000	267	3%	
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	20,033.21	28,339.50	48,269	101,527	65,210	84,000	18,790	29%	
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	5,955.18	4,543.75	2,113			3,100	(112)	-3%	
266-COMMUNICATIONS	2,624.07	3,260.59	3,823	2,566	3,212	200	(800)	-80%	
271-LICENSES & PERMITS	103.41	103.41	155	28	1,000	5,000			
272-DAMAGE CLAIMS	48.92	1,107.41				18,020	24,500	6,480	36%
274-INSURANCE	2,488.18	11,167.46	13,317	17,794	18,020	24,500	8,902	15%	
511-GOODS AND SUPPLIES	35,039.23	46,003.30	69,073	35,513	58,398	67,300	3,671	19%	
521-FUEL & OIL	18,952.92	17,840.88	20,514	13,592	18,979	22,650	4,109	5%	
531-CHEMICALS/SALT	54,323.85	61,961.87	80,774	60,598	76,891	81,000	1,987	6%	
543-NATURAL GAS	22,007.76	16,952.42	36,101	24,128	35,963	37,950	(583)	0%	
544-ELECTRICAL POWER	89,537.34	74,833.26	137,163	85,041	144,083	143,500			
747-SCHOOL FOUNDATION PROGRAMS									
750-SENIORS FOUNDATION									
762-CONTRIBUTED TO CAPITAL									
763-CONTRIBUTED TO CAPITAL RESERVE									
764-CONTRIBUTED TO OPERATING RESERVE									
765-CONTRIBUTED TO GRAVEL RESERVE									
831-INTEREST-LONG TERM DEBT	39,814.28	69,322.85	57,229	47,676	47,676	220,164	172,488	362%	
832-PRINCIPAL - LONG TERM DEBT	57,287.69	100,354.23	108,955	110,998	110,998	417,371	306,373	276%	
921-BAD DEBT EXPENSE	851.44		2,409	1,992	2,500	2,500			
TOTAL EXPENDITURES	697,830.43	812,931.40	1,093,211	842,629	1,015,929	1,557,698	541,769	53%	
SURPLUS	(30,935.13)	24,267.85	(158,598)	67,753	(1,863)	(551,083)	(549,220)	*****	

MD of Mackenzie
42-Sewer Services
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
100-TAXATION								
124-FRONTAGE	69,133.40	68,276.58	69,499	50,696	76,154	50,915	(25,239)	-33%
421-SALE OF WATER -METERED	153,910.05	166,833.76	205,640	217,514	267,666	262,300	(5,366)	-2%
TOTAL REVENUE	223,043.45	235,110.34	275,139	268,210	343,820	313,215	(30,605)	-9%
EXPENDITURE								
110-WAGES & SALARIES	134,280.14	110,516.99	150,929	77,298	135,378	145,885	10,507	8%
132-BENEFITS	17,148.53	17,857.62	16,146	11,802	22,377	26,125	3,748	17%
136-WCB CONTRIBUTIONS	1,206.00	1,586.88	2,859	1,553	2,082		(2,082)	-100%
150-ISOLATION COSTS			2,066					
217-TELEPHONE	2,481.41	2,471.06	2,441	1,145	1,411	1,370	(41)	-3%
232-LEGAL					1,947	1,500	(447)	-23%
233-ENGINEERING CONSULTING	3,844.01	18,814.90	972		6,813	6,800	(13)	0%
235-PROFESSIONAL FEES	48.13	377.97	1,052	(3)		600	600	
252-BUILDING REPAIRS & MAINTENANCE			5,841	175	2,823	2,800	(23)	-1%
253-EQUIPMENT REPAIR	7,465.04	364.11	5,293	3,961	4,769	7,000	2,231	47%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	6,137.27	3,747.25	15,918	19,978	21,413	19,000	(2,413)	-11%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	5,498.61	3,376.97	1,877					
272-DAMAGE CLAIMS	852.32		(35,292)					
274-INSURANCE		3,563.74	6,624	4,304	7,352	5,000	(2,352)	-32%
511-GOODS AND SUPPLIES	12,739.88	4,976.64	8,499	4,753	8,760	8,500	(260)	-3%
531-CHEMICALS/SALT	2,311.32	2,103.78	2,210	2,110	4,088	5,000	912	22%
543-NATURAL GAS	3,701.07	2,252.50	3,164	2,731	4,954	4,400	(554)	-11%
544-ELECTRICAL POWER	18,530.15	8,967.93	17,685	11,253	17,159	14,820	(2,339)	-14%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
831-INTEREST-LONG TERM DEBT	39,268.38	34,139.74	35,503	39,483	39,483	33,026	(6,457)	-16%
832-PRINCIPAL - LONG TERM DEBT	46,273.34	51,401.98	57,105	71,108	71,108	77,319	6,211	9%
TOTAL EXPENDITURES	301,785.60	266,520.06	300,892	251,650	351,917	359,145	7,228	2%
SURPLUS	(78,742.15)	(31,409.72)	(25,753)	16,560	(8,097)	(45,930)	(37,833)	467%

**MD of Mackenzie
43-Solid Waste Disposal
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES			11,995	7,580	14,000	8,500	(5,500)	-39%
TOTAL REVENUE			11,995	7,580	14,000	8,500	(5,500)	-39%
EXPENDITURE								
110-WAGES & SALARIES	13,297.32	12,380.91	11,125	10,696	13,725	14,981	1,256	9%
132-BENEFITS	2,138.68	2,230.74	1,749	1,359	2,384	2,685	301	13%
136-WCB CONTRIBUTIONS	737.00	763.86	85	157	210	250	40	19%
211-TRAVEL & SUBSISTENCE						1,000	1,000	
221-ADVERTISING						500	500	
232-LEGAL					973	500	(473)	-49%
235-PROFESSIONAL FEES	287,900.67	340,328.98	329,169	209,379	364,600	266,500	(98,100)	-27%
239-TRAINING & EDUCATION			24	250	973	500	(473)	-49%
252-BUILDING REPAIRS & MAINTENANCE	1,749.65	648.65	3,506	1,007	3,893	2,300	(1,593)	-41%
253-EQUIPMENT REPAIR	3,490.82	758.00	1,534	2,896	4,867	4,800	(67)	-1%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE						22,150	22,150	
271-LICENSES & PERMITS	103.00	154.50						
511-GOODS AND SUPPLIES	734.41	1,553.74	3,344	1,747	1,460	3,400	1,940	133%
544-ELECTRICAL POWER	4,197.37	3,572.76	7,600	4,089	6,935	5,700	(1,235)	-18%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	314,348.92	362,392.14	358,136	231,582	400,020	325,266	(74,754)	-19%
SURPLUS	(314,348.92)	(362,392.14)	(346,141)	(224,002)	(386,020)	(316,766)	69,254	-18%

MD of Mackenzie
S1-Family & Community Services
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
840-PROVINCIAL GRANTS	\$127,671.00	\$164,336.00	172,287	155,945	207,926	213,462	5,536	3%
TOTAL REVENUE	127,671.00	164,336.00	172,287	155,945	207,926	213,462	5,536	3%
EXPENDITURE								
110-WAGES & SALARIES	7,475.45							
132-BENEFITS	1,113.35							
136-WCB CONTRIBUTIONS	134.00							
211-TRAVEL & SUBSISTENCE		430.38						
214-MEMBERSHIP/CONFERENCE FEES	7,980.00	250.00						
255-VEHICLE REPAIR		545.22	2,026	180	487		(487)	-100%
274-INSURANCE		2,200.00	2,626		2,200		(2,200)	-100%
511-GOODS AND SUPPLIES	2,759.97							
710-GRANTS TO LOCAL GOVERNMENTS	22,906.00	22,906.00	22,906	22,906	22,906	22,906		
735-GRANTS TO OTHER ORGANIZATIONS	235,981.00	337,311.70	353,153	384,208	418,558	1,251,643	833,085	199%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	278,349.77	363,643.30	380,711	407,294	444,151	1,274,549	830,398	187%
SURPLUS	(150,678.77)	(199,307.30)	(208,424)	(251,349)	(236,225)	(1,061,087)	(824,862)	349%

**MD of Mackenzie
61-Planning & Development
Budget - Object**

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES	59,094.25	51,045.00	2,278	889	500	1,000	500	100%
424-SALE OF LAND				215				
520-LICENSES & PERMITS	19,733.80	17,082.87	19,132	13,204	17,000	17,000		
526-SAFETY CODE PERMITS	134,172.40	2,121.96	26,443	31,092	26,500	200,000	173,500	655%
525-SUBDIVISION FEES				123,399	35,000	100,000	65,000	186%
531-SAFETY CODE COUNCIL	3,086.00					2,500	2,500	
560-RENTAL & LEASE REVENUE	60,526.50	17,388.50	(19,522)	16,445	16,000	16,000		
840-PROVINCIAL GRANTS		1,000.00	1,000					
TOTAL REVENUE	226,612.95	38,638.33	29,332	185,243	95,000	336,500	241,500	254%
EXPENDITURE								
110-WAGES & SALARIES	91,312.22	85,359.96	122,944	161,610	207,725	345,685	137,960	66%
132-BENEFITS	12,520.83	12,878.71	19,288	27,095	37,059	60,050	22,991	62%
136-WCB CONTRIBUTIONS	737.00	952.36	2,119	2,056	2,750	4,862	2,112	77%
151-HONORARIA	750.00	625.00	750	575	1,500	1,500		
211-TRAVEL & SUBSISTENCE	4,405.75	4,617.69	7,522	7,951	9,733	12,000	2,267	23%
214-MEMBERSHIP/CONFERENCE FEES	505.00		1,306	1,265	1,945	3,000	1,055	54%
217-TELEPHONE	1,734.99	2,592.01	1,313	1,510	1,402	2,500	1,098	78%
221-ADVERTISING	19,533.31	23,375.92	20,098	18,663	31,632	25,000	(6,632)	-21%
225-PERMIT PRO/SAFETY CODE FEES	126,285.37							
232-LEGAL	501.22	1,659.31	16,755	34,580	14,600	10,000	(4,600)	-32%
235-PROFESSIONAL FEES	52,043.55	71,620.62	60,986	24,153	46,232	75,000	28,768	62%
239-TRAINING & EDUCATION	1,744.44	475.27	2,354	2,660	5,840	12,000	6,160	105%
255-VEHICLE REPAIR	1,265.05	862.71	231	2,578	973	3,000	2,027	208%
267-AVL MAINTENANCE		1,597.95	2,237	1,644	2,355	4,400	2,045	87%
274-INSURANCE	540.00	1,900.40	2,835	2,580	2,700	3,200	500	19%
511-GOODS AND SUPPLIES	9,418.96	6,497.20	12,061	9,933	6,813	10,000	3,187	47%
521-FUEL & OIL	5,366.52	4,204.35	2,856	3,095	2,920	6,000	3,080	105%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	328,664.21	219,219.46	275,656	301,949	376,179	578,197	202,018	54%
SURPLUS	(102,051.26)	(180,581.13)	(246,324)	(116,706)	(281,179)	(241,697)	39,482	-14%

MD of Mackenzie
63-Agriculture
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
420-SALES OF GOODS & SERVICES	5529.72	556.73			1,000	2,250	1,250	125%
560-RENTAL & LEASE REVENUE	3,600.00	19,116.84	9,800	6,297	7,500	7,500		
840-PROVINCIAL GRANTS	44,246.35	45,946.10	44,000	49,473	46,000	49,000	3,000	7%
TOTAL REVENUE	48,376.07	65,119.67	53,800	55,770	54,500	58,750	4,250	8%
EXPENDITURE								
110-WAGES & SALARIES	75,847.07	69,928.19	82,346	72,502	96,589	101,804	5,215	5%
132-BENEFITS	9,016.64	9,107.97	10,239	9,307	11,049	11,655	606	5%
136-WCB CONTRIBUTIONS	737.00	930.32	1,580	1,230		1,608	1,608	
151-HONORARIA	2,375.00	4,375.00	5,990	3,375	7,125	7,000	(125)	-2%
211-TRAVEL & SUBSISTENCE	3,021.36	5,479.87	10,074	4,205	9,499	9,300	(199)	-2%
214-MEMBERSHIP/CONFERENCE FEES	2,411.55	1,349.82	2,886	1,200	1,460	1,500	40	3%
215-FREIGHT	52.27	121.95	323					
217-TELEPHONE	518.46	508.35	836	790	1,071	800	(271)	-25%
221-ADVERTISING	2,981.57	3,079.26	1,988	1,238	2,433	1,500	(933)	-38%
223-SUBSCRIPTIONS & PUBLICATIONS	185.51	227.30	101					
233-ENGINEERING CONSULTING	25,207.51	28,251.62	43,902	35,815	53,532	45,000	(8,532)	-16%
239-TRAINING & EDUCATION	675.98	1,887.22	1,635	1,078	1,947	2,000	53	3%
253-EQUIPMENT REPAIR	2,015.36	1,737.56	1,244	2,256	1,945	2,000	55	3%
255-VEHICLE REPAIR	1,620.26	829.20	2,020	832	2,433	3,000	567	23%
259-STRUCTURAL R&M (ROADS, SEWERS, WATE	236,536.07	258,717.16	310,582	254,148	315,350	315,000	(350)	0%
262-BUILDING & LAND RENTAL	409.00	849.75			973	500	(473)	-49%
263-VEHICLE & EQUIPMENT LEASE OR RENTAL	204.00	1,628.36	2,973	133	2,677	2,700	23	1%
266-COMMUNICATIONS	241.50	689.01	763	695	973	1,000	27	3%
274-INSURANCE	753.16	5,538.24	8,191	7,585	7,440	9,000	1,560	21%
511-GOODS AND SUPPLIES	3,915.51	9,843.50	5,684	6,348	8,516	8,750	234	3%
521-FUEL & OIL	10,201.09	9,488.25	13,649	10,024	10,706	12,500	1,794	17%
531-CHEMICALS/SALT	26,798.29	21,321.04	15,869	23,988	24,333	35,000	10,667	44%
735-GRANTS TO OTHER ORGANIZATIONS	31,200.00	31,000.00	30,200	30,200	32,000	30,500	(1,500)	-5%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	436,924.16	466,888.94	553,074	466,949	592,051	602,117	10,066	2%
SURPLUS	(388,548.09)	(401,769.27)	(499,274)	(411,179)	(537,551)	(543,367)	(5,816)	-1%

MD of Mackenzie
64-Veterinary Service
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
560-RENTAL & LEASE REVENUE	\$1,650.00	\$1,500.00	1,950					
TOTAL REVENUE	1,650.00	1,500.00	1,950					
EXPENDITURE								
151-HONORARIA			144		750	750		
211-TRAVEL & SUBSISTENCE	60.13			20	389	300	(89)	-23%
235-PROFESSIONAL FEES	57,000.00	58,000.00	69,055	102,286	103,500	94,500	(9,000)	-9%
543-NATURAL GAS	126.70	410.16	831					
544-ELECTRICAL POWER	2,384.31	2,044.47	2,466					
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	59,571.14	60,454.63	72,495	102,305	104,639	95,550	(9,089)	-9%
SURPLUS	(57,921.14)	(58,954.63)	(70,545)	(102,305)	(104,639)	(95,550)	9,089	-9%

**MD of Mackenzie
66-Subdivision
Budget - Object**

	2001	2002	2003	Oct 31/04 2004		2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
424-SALE OF LAND	\$40,332.13		54,870	16,258	183,200	19,100	(164,100)	-90%
TOTAL REVENUE	40,332.13		54,870	16,258	183,200	19,100	(164,100)	-90%
EXPENDITURE								
221-ADVERTISING	1,394.21	823.42	21	663	973	1,000	27	3%
235-PROFESSIONAL FEES	443.06		10,107		2,433	2,500	67	3%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE						3,600		
765-CONTRIBUTED TO GRAVEL RESERVE								
992-COST OF LAND SOLD			20,065		20,000	12,000	(8,000)	-40%
TOTAL EXPENDITURES	1,837.27	823.42	30,192	663	23,406	19,100	(7,906)	-34%
SURPLUS	38,494.86	(823.42)	24,678	15,595	159,794	0	(156,194)	-98%

MD of Mackenzie
71-Recreation Boards
Budget - Object

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>Oct 31/04</u>	<u>2004</u>	<u>2005</u>	<u>Variance</u>	
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
REVENUE								
920-CONTRIBUTED FROM CAPITAL RESERVE			30,000	79,597				
930-CONTRIBUTION FROM OPERATING RESERV		10,403.36						
TOTAL REVENUE		10,403.36	30,000	79,597				
EXPENDITURE								
710-GRANTS TO LOCAL GOVERNMENTS	99,904.00	99,904.00	99,904	99,904	99,904	99,904		
735-GRANTS TO OTHER ORGANIZATIONS	353,500.00	363,903.36	500,350	595,634	606,656	619,450	12,794	2%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	453,404.00	463,807.36	600,254	695,538	706,560	719,354	12,794	2%
SURPLUS	<u>(453,404.00)</u>	<u>(453,404.00)</u>	<u>(570,254)</u>	<u>(615,941)</u>	<u>(706,560)</u>	<u>(719,354)</u>	<u>(12,794)</u>	<u>2%</u>

MD of Mackenzie
72-Parks & Playgrounds
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
EXPENDITURE								
110-WAGES & SALARIES						57,530	57,530	
132-BENEFITS						8,190	8,190	
235-PROFESSIONAL FEES						34,000	34,000	
252-BUILDING REPAIRS & MAINTENANCE						2,500	2,500	
511-GOODS AND SUPPLIES						6,500	6,500	
521-FUEL & OIL						3,000	3,000	
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES						111,720	111,720	
SURPLUS						(111,720)	(111,720)	

MD of Mackenzie
73-Tourism
Budget - Object

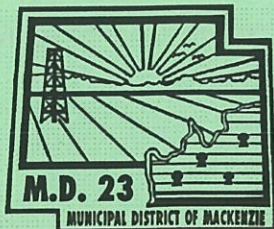
	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
930-CONTRIBUTION FROM OPERATING RESERV			13,000	10,913				
TOTAL REVENUE			13,000	10,913				
EXPENDITURE								
214-MEMBERSHIP/CONFERENCE FEES		7,980.00	9,579	9,579	9,526	11,974	2,448	26%
221-ADVERTISING		1,893.75		28	2,239	500	(1,739)	-78%
511-GOODS AND SUPPLIES			4,087	8,128	4,867	10,000	5,133	105%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES		9,873.75	13,666	17,735	16,632	22,474	5,842	35%
SURPLUS		(9,873.75)	(666)	(6,822)	(16,632)	(22,474)	(5,842)	35%

MD of Mackenzie
74-Library Service
Budget - Object

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>Oct 31/04</u>	<u>2004</u>	<u>2005</u>	<u>Variance</u>	
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>	<u>\$</u>	<u>%</u>
REVENUE								
EXPENDITURE								
710-GRANTS TO LOCAL GOVERNMENTS	\$7,165.00	\$7,165.00	7,165	7,165	7,165	7,165		
735-GRANTS TO OTHER ORGANIZATIONS	52,000.00	52,000.00	75,000	115,000	115,000	177,538	62,538	54%
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
TOTAL EXPENDITURES	59,165.00	59,165.00	82,165	122,165	122,165	184,703	62,538	51%
SURPLUS	(59,165.00)	(59,165.00)	(82,165)	(122,165)	(122,165)	(184,703)	(62,538)	51%

MD of Mackenzie
85-Requisitions
Budget - Object

	2001	2002	2003	Oct 31/04	2004	2005	Variance	
	Total	Total	Total	YTD	Budget	Budget	\$	%
REVENUE								
100-TAXATION	(4,312,195.46)	(4,537,259.47)	(6,521,995)	(5,215,369)	(6,815,314)		6,815,314	-100%
TOTAL REVENUE	(4,312,195.46)	(4,537,259.47)	(6,521,995)	(5,215,369)	(6,815,314)		6,815,314	-100%
EXPENDITURE								
747-SCHOOL FOUNDATION PROGRAMS								
750-SENIORS FOUNDATION								
762-CONTRIBUTED TO CAPITAL								
763-CONTRIBUTED TO CAPITAL RESERVE								
764-CONTRIBUTED TO OPERATING RESERVE								
765-CONTRIBUTED TO GRAVEL RESERVE								
SURPLUS	(4,312,195.46)	(4,537,259.47)	(6,521,995)	(5,215,369)	(6,815,314)		6,815,314	-100%



M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Meeting Date:	November 24, 2004
Presented By:	Mike Savard, Director of Operational Services
Title:	Operating Budget Requirements for Gravel 2-32-00-534
Agenda Item No:	

BACKGROUND / PROPOSAL:

During the past four years the budget allocation for gravel has been declining at a rate of 1.61%, which amounts to approximately \$70,000 per annum (Schedule 1). This development is counterintuitive as the Municipal District has added roads to its inventory and strives to maintain or improve the current level of service on our roads. Further to this the cost of fuel and equipment are increasing.

The Five Year Gravel Plan (Schedule 2), shows an annual average increase in gravel being manufactured (crushed) of 2.79% or about 12,500 m³. From these two statements it can be surmised that the amount of gravel being used for road maintenance is declining. This trend must be reversed before the situation deteriorates further.

The average cost to manufacture one cubic meter of gravel is \$7.86 and the cost to haul and apply one cubic meter of gravel is \$7.55. These figures are the bases on the five year cost projection. The budget projection is derived using actual quantities combined with typical costs and modest growth projections. This plan establishes the necessary gravel budget (2-32-00-534) for 2005 is \$1,300,000 based on the information available.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

The options presented are as follows:

Option 1

Not increase the gravel budget (2-32-00-534). The consequence will be that Administrations efforts to meet the road maintenance standards as set by Council

will become increasingly unattainable. It is likely that Council will have to review current policies and reduce minimum maintenance standards.

Option 2

Increase the gravel budget (2-32-00-534) from \$973,301 (2004 Budget) to the requested 2005 budget of \$1,300,000. This move will empower Administration to work towards meeting municipal standards for rural road maintenance.

COSTS / SOURCE OF FUNDING:

The 2004 budget of \$973,301 is insufficient for the municipality to manufacture, haul and apply the gravel needed for maintenance of our rural roads. Administration is requesting that Council approve the necessary budget increase to \$1,300,000.

RECOMMENDED ACTION:

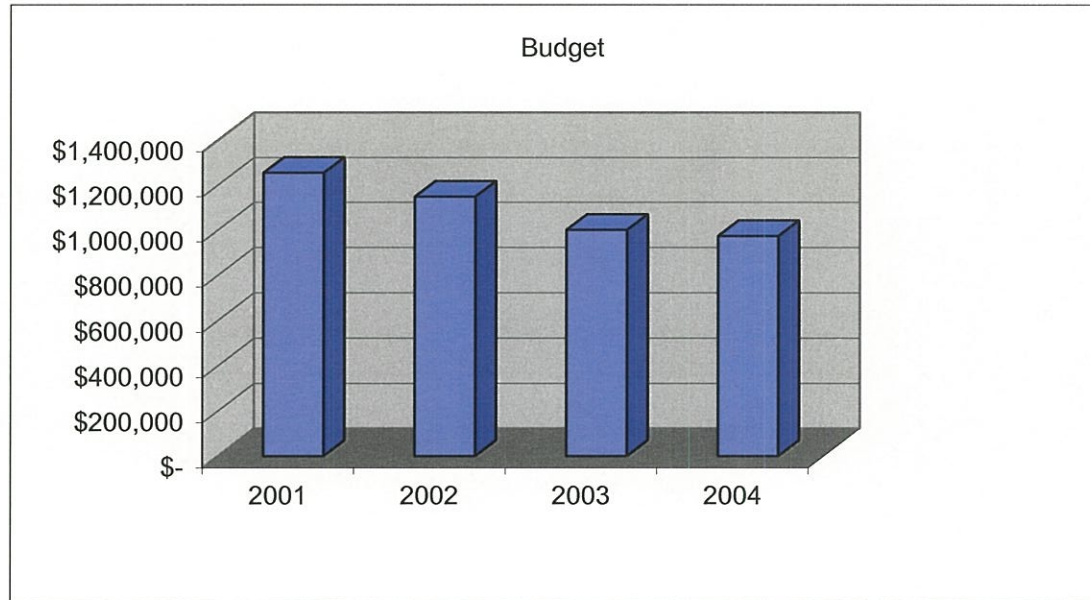
That Council accepts the "Five Year Gravel Plan", and approves the requested 2005 gravel budget (2-32-00-534) of \$1,300,000.

Author: S. Rozee	Operational Services	Reviewed: M. Savard	C.A.O.:
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Schedule 1
Annual Budget Decline



Declining Gravel Budget Since 2001					
	2001	2002	2003	2004	
Budget	\$ 1,254,300	\$ 1,148,000	\$ 1,000,000	\$ 973,301	\$ 4,375,601
Budget Decline	\$ 106,300	\$ 148,000	\$ 26,699		\$ 280,999
Annual Average Budget Decline					\$ 70,250
Annual Percentage of Budget Decline					1.61%



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Schedule 2
Five Year Gravel Plan



Five Year Gravel Plan

Estimated Budget for Five year Gravel Plan					
	2005	2006	2007	2008	2009
Gravel Manufacturing	\$ 723,120	\$ 758,161	\$ 794,900	\$ 833,419	\$ 873,805
Regravelling Program	\$ 532,119	\$ 553,617	\$ 575,983	\$ 599,253	\$ 623,462
Gravel Purchased	\$ 44,931	\$ 46,746	\$ 48,634	\$ 50,599	\$ 52,643
Total Budget Needed	\$ 1,300,170	\$ 1,311,778	\$ 1,370,883	\$ 1,432,672	\$ 1,497,267

Actual Quantity of Gravel Manufactured During the Past Seven Years in m ³								
Manufactured 1998	Manufactured 1999	Manufactured 2000	Manufactured 2001	Manufactured 2002	Manufactured 2003	Manufactured 2004	¹ Manufacture 2005	Average Rate of Growth
4,036	92,745	63,027	35,000	77,418	43,183	43,635	92,000	451,044
	88,709	-29,718	-28,027	42,418	-34,235	452	48,365	12,566
² Shows a trend of 2.79% growth annually.								0.027860406

Five Year Cost Projection For Gravel Manufacturing					
	2005	2006	2007	2008	2009
Gravel manufacturing five year projection in m ³ based on 2.79% growth annually	92,000	94,567	97,205	99,917	102,705
³ 2004 average cost to manufacture plus 2% per year	\$ 7.86	\$ 8.02	\$ 8.18	\$ 8.34	\$ 8.51
Five year projection of cost to manufacture gravel	\$ 723,120	\$ 758,161	\$ 794,900	\$ 833,419	\$ 873,805

Five Year Cost Projection For Regravelling Program					
	2005	2006	2007	2008	2009
2004 quantity in m ³ plus 2% growth annually	70,479	71,889	73,327	74,793	76,289
2004 average haul & apply cost plus 2% growth annually	\$ 7.55	\$ 7.70	\$ 7.86	\$ 8.01	\$ 8.17
Five year projection of the cost of the regravelling program	\$ 532,119	\$ 553,617	\$ 575,983	\$ 599,253	\$ 623,462

Five Year Projection For Gravel Purchased for Other Road Maintenance					
	2005	2006	2007	2008	2009
⁴ Gravel Purchased for other Maintenance	3,524	3,594	3,666	3,740	3,814
Supply and apply cost plus 2% growth annually	\$ 12.75	\$ 13.01	\$ 13.27	\$ 13.53	\$ 13.80
Five year projected cost	\$ 44,931	\$ 46,746	\$ 48,634	\$ 50,599	\$ 52,643

¹ Based quantities selected for 2005 Crushing Program.

² Assumption that average growth will continue at this rate.

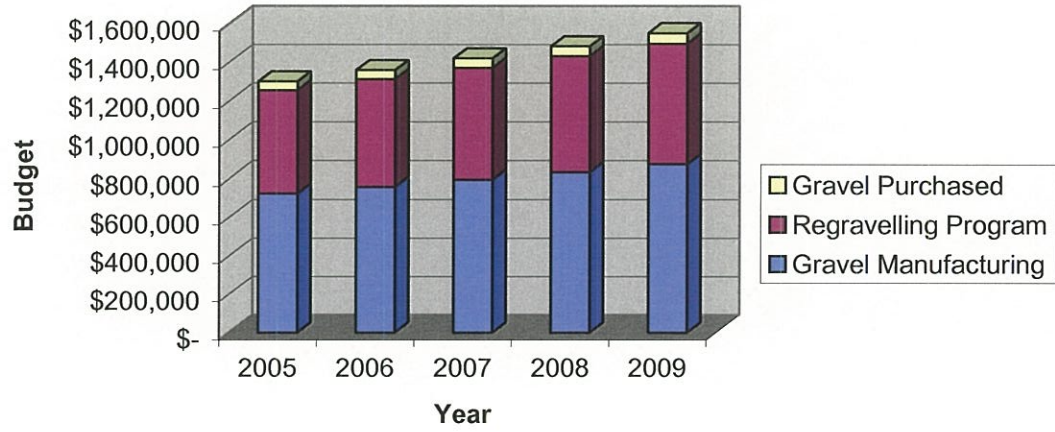
³ 2% growth is assumed unless otherwise proven.

⁴ Assumed to be 5% of regravelling need.

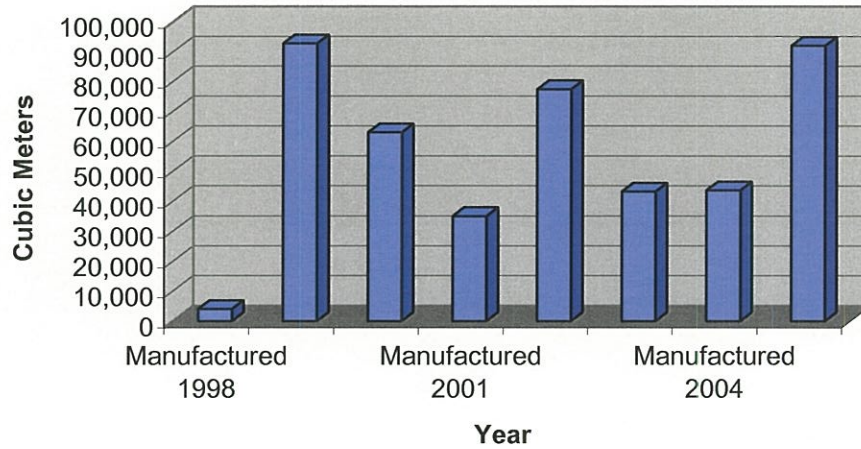


Five Year Gravel Plan

Estimated Five Year Budget



Actual Gravel Manufactured



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Cambridge Strategies Inc.

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Proposal to aid the MD 23 in developing and implementing a strategy to attract Confined Feeding Operations to the region on an integrated and innovative basis

I. Introduction

The Municipal District of Mackenzie # 23 (The MD) is looking for economic development that will be environmentally sustainable, create long term secure jobs, contribute a steady source of revenue to the district and align with the aspirations and values of the community.

Given the history of agriculture in the district, the MD wishes to attract Confined Feeding Operations (CFOs) to the area as a way to advance its economy. The MD does not want to have traditional feed lots, since these can have negative environmental and quality of life consequences. Rather, the MD seeks producers with innovative ideas to enhance operational efficiency and curtail environmental impacts, while maintaining an economic edge.

Cambridge Strategies Inc. (CSI) proposes to help the MD #23 develop and execute a strategy to attract CFOs which meet the communities' economic goals and sustainable environmental standards.

A. Background

The MD has been working on a strategy to promote environmentally sustainable agriculture with confined feeding operations for several years. In May of 2001 the council established a Confined Feeding Operations Task Force to help the MD's planning department to deal with the issues of CFOs coming into the region. After the responsibility of approving and monitoring CFOs was shifted from municipalities to the Natural Resources Conservation Board (NRCB) in 2002, the task force turned its attention to identifying potential sites to market to incoming CFOs and recommending these to the NRCB. The Task force is now looking to proactively attract CFOs to the area, while negotiating the use of advanced environmental technology and development in low opposition areas in order to balance the needs of the industry and the community.¹

In 2003 the District amended its Municipal Development Plan to reflect the new role of the MD under the amended Agricultural Operations Practices Act (AOPA). The amendment to the Plan reflects the loss of direct municipal authority, while demonstrating the MD's desire to further mitigate environmental and odour concerns. The intent of the MD's policy is to minimize the potential detrimental effects of CFOs on the environment and adjacent residents through having them develop in the most environmentally favourable and community sensitive areas, and to operate with the best suited practices and technologies. In other words, go beyond the requirements set out in the AOPA. To this end, the objective of the MD is to have input on all NRCB applications and approvals, not only on land use, as mandated under the AOPA, but also more specifically on the practices and technology to be used to mitigate environmental impacts on the community.

¹ Information gained from the *History of the CFO Task Force*, posted on the MD 23 website, 2004

When assessing the policies of the MD it must be kept in mind that all actions to promote the further development of an agricultural industry must be undertaken with deference to the realities currently facing it. There are three recent events that demonstrate the vulnerabilities of the agriculture industry which any development plan must address. The e-coli outbreak in Walkerton, the discovery of mad cow disease in Alberta, and the avian influenza outbreak in Asia and British Columbia highlight environmental and food safety issues that must be tackled.

First, the e-coli outbreak in Walkerton in 2000 raised fear amongst the public of the impact of livestock operations on water supplies. Although negligence on the part of water treatment plant employees is thought to be the cause of e-coli making its way to the taps of peoples homes, runoff from livestock operations still sticks in peoples minds as the reason that the bacteria was present in the water supply in the first place. The effect was to undermine public confidence in the agricultural industry as a whole, and intensive livestock operations in particular. Following the Walkerton Tragedy, the so called "Feed Lot Alley" near Lethbridge, AB came under close scrutiny from local residents and the regional health authority. Concerns have been raised not only over waters supplies but also on the effect that manure from livestock production has on air quality, in addition to the distaste expressed over the sights and smells associated with large scale operations. Such concerns added fuel to the arguments in municipalities across the Alberta regarding the establishment of CFOs. They also formed part of impetus for the Alberta Government to enact provincial regulations and consolidate the approval and oversight of CFOs under the NRCB. Still, it seems that the public trust in large scale operations has been shaken. It will take a concerted effort to ensure that agricultural practises meet the highest standards and to demonstrate to the public that these standards are being met.

The second major event to impact the industry was the discovery of one case of mad cow disease in Alberta in 2003, along with the subsequent finding of BSE in a cow located in the United States which had originated from the province. Much has been made of the devastation caused to the industry due to the loss of export markets. At the same time, the crisis demonstrated the support that Alberta consumers have for the beef industry as part of Alberta's identity. In Addition, the recent announcement that targets for testing cattle for BSE have been surpassed, proves the willingness of the industry to undertake measures beyond what is required by the government to ensure food safety. Again, again however more will have to be done to restore the confidence of external markets to the quality and safety of Alberta Beef.

The latest shock to the livestock industry struck with the spread of the avian flu to parts of British Columbia in the early half of 2004. The outbreak concentrated the mind of livestock producers to be proactive in ensuring the maintenance of bio-security.

With commodity prices in a constant state of flux, agriculture has never been an "easy living". The environmental and food safety issues brought to the fore by events of the new century have added more challenges to overcome. One may therefore ask the question, why is the MD of Mackenzie then seeking to attract Confined Feeding Operations? The answer lies in the details of what the MD wants to achieve. The MD is not simply hoping to establish CFOs with a simplistic "bigger is better" mentality. Instead the District is hoping to capitalize on the lessons learned through bearing witness to all the challenges that agriculture faces in order to become a leader in advancing the technologies and practices that will push agriculture to new levels of environmental enhancement and food safety.

The emphasis that the MD is placing on attracting livestock operations stems from a well understood market reality that there is more payback in exporting beef or pork than grain or corn. The MD has an active grain production sector providing the primary resource base for promoting value added in the form of meet production and processing. The MD has an abundance of land available being the largest municipality in the province and is ideally situated to transport food products to growing markets in Northern Canada as well as Asia, through the port of Prince Rupert. In addition, the MD has a young population in comparison to the national average, making up the work force upon which to build the industry.

With these fundamentals in place, the MD is positioned to take food production to the next level of environmental integrity, bio safety and economic sustainability. Advanced manure management practises including composting and injection have proven to be effective means to reduce the problems such as runoff and odour and provide a valuable source of fertilizer for crop production. Integration of livestock production and processing with biomass facilities further entrench manure as a resource as opposed to a waste (in this case for electricity production). Regular testing of cattle for BSE and exploring alternative uses of rendered material from high risk animals (such as biodiesel) provide ways to restore faith in food safety. What is needed is leadership to promote these practices, not only to producers themselves but to the public at large at home and abroad. It is about having the ingenuity and foresight to see that livestock production is intricately connected not only with providing fertilizer for crop production and adding value to the produced crop, but also as a new source of fuel for the energy market.

The message that the Municipal District of Mackenzie wants to be the location of a mature, integrated and sustainable livestock industry needs to be broadcast. The MD's citizens must understand what the MD is trying to achieve and see that it provides ways to develop the rural economy as opposed to compromising their quality of life. Livestock producers must be convinced that it is in their best interest to raise industry standards in order to improve consumer confidence and ensure markets, and sold on the fact the Mackenzie is the place to do it. Other players in the industry and other levels of government must also be made aware of the municipalities' aspirations so that they can become champions of the project. All this should be carried out through a coordinated and comprehensive communications plan that reaches the residents of the MD and beyond.

Therefore, CSI, proposes to build on the work that MD has already done, by helping to develop and execute an actionable plan which will enable the MD to effectively promote and influence the creation and operation of CFOs. This proposal sets out the possible road map for such a strategy, which can be refined in a meeting with the district to confirm the direction, scope and implementation of a comprehensive project.

II. Strategic Plan

A. Objectives

The overall objective of the project is to create a marketing strategy to attract the development of enough CFOs in the area to form the base of a food processing chain that starts with primary production and ends with the delivery of a finished product to consumers. The objective is to spur the development of CFOs, but also to have facilities and operations that are already established use advanced practices and technology to minimize environmental impact and maximize the effectiveness of the operations. The overall goal is to facilitate the advancement of an economically and environmentally sustainable, rural economy in the MD 23. The project is about developing the rural economy so that rural communities can thrive, without compromising the quality of life that defines them.

B. Themes

Leading out of those objectives, key themes emerge around which the message of the strategy can be created. The MD must position itself as the location of choice for CFOs. To do this key themes come to mind such as:

- Environmentally Enhanced
- Economically Advanced
- Food Safety
- Value added
- Integrated
- Innovative
- Energy Efficient.

Cambridge and all members of the MD, whether political or administrative, must communicate a consistent message such that internal and external stakeholders gain a clear vision of what the MD of Mackenzie is and proposes to become.

C. Spheres of Influence and Target Audiences

Once the objective and themes are agreed upon, Cambridge would go through a strategic mapping exercise with the MD. This involves identifying stakeholders and setting out where support may come from and how to capitalize in it as well as where negative issues might arise and how to address those. A management plan would be created to overcome concerns and foster enthusiasm in the project and ensure that a consistent message is sent to all stakeholders. The mapping can use the following chart as a base.

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Who	Why	What is the message	How is the message delivered
Community	Due to a lack of knowledge and some bad press, the public often has a negative view of CFOs. Fear of environmental damage and odour creates active opposition to such operations and has caused divisions in communities. The goals of the MD are ambitious and require it to address the concerns and gain the support of the entire community, if it is to convince operators that the MD is open for agricultural development. Community support will also be a prerequisite to gaining support of the provincial government and will give the district a stronger voice with the NRCB.	Citizens must be informed of the MDs intentions to protect the environment and the quality of life they have come to expect. They must be educated in a way non-agricultural specialists can understand about the ability of technology to mitigate the potential negative effects associated with CFOs. Furthermore, they must be made aware of the economic benefits that CFOs can contribute to rejuvenating the rural communities, such as through attracting added services.	Community engagement is a trust building exercise. Channels of communication must be opened and maintained such that citizens feel that their concerns can be addressed through constructive non-confrontational means. Information on what the MD proposes would be disseminated through local media and the MDs website. The website would also provide a space for citizens to air their concerns and get a response. Public meetings would be held at various locations to give a face to face opportunity for sharing information and having frank and open discussions.
Citizens of the MD region and the municipalities within the sphere of interest and influence, including the Regional Economic Development Initiatives	CFOs have the potential to play a key role in regional development. As such the region as a whole should work together to attract environmentally sustainable agriculture operations. As stated above, the influence of the MD on the decisions of the NRCB will be strengthened with the support of all communities in the area. The attractiveness of the area to developers will also be enhanced if each community is on board with creating a friendly environment for such operations.	Again the intentions of the MD to foster a sustainable agricultural community will need to be communicated	
Government of Alberta (GOA)	The GOA can be champion of MD 23 as the location of choice for confined feeding operations.	The desire of the MD 23 to be a leader in agricultural innovation fits directly with many of the plans and strategies of the GOA. For example, it fits with the Pillars of	A backgrounder would be developed outlining the ways in which the goals of the MD are in line with the goals of the GOA. The backgrounder would be

		<p>Innovation and Leadership. It also fits with the main priorities of the Rural Development Strategy, The Value Added Strategy and the Northern Strategy. Promoting the integration of livestock production with crop and energy production diversifies the industry thus making it more environmentally and economically sustainable. Furthermore developing the industry will provide jobs to young people in the region, which may help stem the migration of Alberta's youth to urban areas.</p>	<p>distributed to key ministers, deputy ministers and heads of relevant departments. It would also be sent to those involved in government strategies, including the Rural Development Strategy MLA Committee, Assistant Deputy Minister Committee and Action Unit, as well as the Executive Director of the Value Added Strategy. Follow-up meetings would be arranged to further elaborate the desires and specific needs of the MD where appropriate.</p>
<p>Alberta Agriculture, Food and Rural Development</p>	<p>This department is a key source of marketing support, technical information, advice, and influence. The MD 23 should be positioned as an ally of the department in further entrenching Alberta as a world leader in agriculture, while maintaining the independence of the MD. In the long term this position could allow the MD to have input in further regulations and legislative amendments to the AOPA, to bring provincial standards up to that of the MD.</p>	<p>As stated above, the MDs plans could diversify the rural economy and create jobs in the area and industry, thereby helping to fulfill the department's rural development mandate. Forward integration will help mature the industry in ways which can provide a catalyst for such ingenuity in other areas of the province. In other words, Mackenzie can provide the leadership needed to revitalize the agricultural industry of Alberta.</p>	<p>Meetings would be held with members of the department such as the Minister and Deputy Minister, the Senior Policy Analyst, the Business Development Advisor, the Director of the Rural Development Initiative, members of the Standing Policy Committee on Agriculture along with local representatives of the department among others. Pathfinding would be done to see how best to tap into government programs such as the Alberta Environmentally Sustainable Agricultural Program.</p>
<p>Other Departments: -Alberta Economic Development (AED) -Aboriginal Affairs and Northern Development (AAND) -Innovation -Municipal Affairs -Environment</p>	<p>These departments can be partners in marketing the agricultural potential of the MD. They are also sources of information on agricultural markets and practices.</p>	<p>The MD would demonstrate its ability to become a source of economic development and employment in the region. It would seek the assistance of these departments in spreading its message both in Alberta and beyond.</p>	<p>Cambridge Strategies would engage in a path finding mission to seek out the most beneficial contacts and programs both locally and at the provincial level which would be of service to the Municipalities. These would include: -the Manager of Corporate Issues and the Regional development office of AED -The Deputy Minister of AAND -The Executive Director of the Northern</p>

			<p>Alberta Development Council (AAND)</p> <ul style="list-style-type: none"> -The Board along with the Director of Production and Food of the Agricultural Research Institute (Innovation) -The Deputy Minister and Assistant Deputy Minister, Local Government Services of Municipal Affairs -Director of the Water for Life Strategy of Environment.
<p>Related Industry Including:</p> <ul style="list-style-type: none"> - farm equipment suppliers - transportation firms - food processors 	<p>The MD is already known for being a centre of agriculture. The province's largest UFA outlet is located in La Crete, which helps to drive home this point. As such, existing agricultural operations, whether they are producers or suppliers of farm products, will help build the positive reputation of the MD in the agricultural community.</p>	<p>CFOs will provide additional customers to the farm services industry, which will be good for their business. CFOs could even attract more services such as farm machine suppliers, transporters and processors which would be of benefit to existing producers.</p>	<p>The message can be carried through local, provincial and national producer groups and media as elaborated the sections below. In addition, meetings can be held with key processors and retailers to have direct engagement both on what the MD's goals are and how these groups see themselves fitting in.</p>
<p>Producer Groups</p>	<p>Producer Groups, such as the Wild Rose Agricultural Producers, Alberta Pork and Alberta Beef Producers along with their national counterparts, can be key allies in delivering strategic messages to operators and reaching potential markets. They have also conducted valuable research on environmental technology and community research, which the MD could benefit from. Alberta Pork in particular, has been working to improve both actual operations and the perception of them. It has developed an <i>Environmental Manual for Hog Producers</i>, which sets AOPA guidelines as a minimum requirement and describes manure as valuable resource to be managed rather</p>	<p>The message that the MD should send to producer groups is simple, the MD wants to become a leader in innovative agriculture and wants to work with producers and their associations to do so. Producer groups already know the benefits that CFOs can bring as well as their potential to have negative effects.</p>	<p>The MD has already started a relationship with producer groups as evidenced by providing links to the Alberta Pork and Beef Producers website. The goal is now to leverage these relationships and to build others in order to gain respect from producers and to tap into the resources these groups have developed. For example, the MD could invite the Alberta Pork Hog Ambassador program to the MD to promote pork as a renewable resource industry.</p> <p>CSI would aid the MD in making presentations to the boards and memberships of provincial and federal producer groups in order to create</p>

	<p>than waste to simply be disposed of. It also sets action plans for operators to build community relationships and trust. It is this kind of thinking that the MD needs to capitalize on.</p>		<p>strategic partnerships for promoting the MD as an agricultural leader. CSI would also work to create more reciprocal links between MD and producer websites, as well as using producer bulletins and newsletters to spread the word about the MD's emphasis on agriculture.</p>
<p>Media/consumers</p>	<p>Local media is key to informing the citizens of the MD about its goals and benefits as opposed to costs of soundly managed CFOs. The local, provincial and national Agricultural press can also key in terms of spreading news that the MD is a CFO friendly district. Well planned use of the media can also work to replace negative images such as Walkerton with positive associations of environmental ingenuity within the agricultural sector in the minds of consumers.</p>	<p>The message to be delivered to the media is that the Municipal District of Mackenzie is undergoing an ambitious, innovative, sustainable program of agricultural development which lead the industry into the future. The focus is on revamping the image of CFOs, and dispelling the notion that communities simply do not want intensive agriculture in their back yard and restoring faith in the food safety and environmental integrity of operations.</p>	<p>Cambridge would develop and distribute press releases and coordinate interviews with the MD. It would also help the MD become media savvy, with the right messages to catch the media's attention and have them capture the story in the way the MD wants it to be told.</p>
<p>Developers and Proponents of CFOs</p>	<p>The municipalities interested in CFOs are two fold:</p> <ol style="list-style-type: none"> 1. The desire to attract CFOs to the area in order to foster rural development; 2. The desire to have CFOs in the area use the best suited technology in order to minimize odour and environmental impact. 	<p>The MD must position itself as the location of choice for agriculture. It must promote the availability of land and labour, and be able to prove that operations will be welcomed by citizens and the MD alike. In this way, the municipality will stand apart from the "not in my back yard" attitude that pervades much the province. The MD must also convince Developers of the benefits of meeting higher food safety and environmental standards. For example, they must begin to see manure as resource to be managed properly to minimize the impact of and add value to</p>	<p>CSI will work with the MD to develop a marketing package which will be distributed to existing and potential developers of CFOs through industry organizations and direct mail outs. CSI will also meet with operators who have reputations for being economically successful and/or environmentally resourceful.</p>

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		operations.	
The Natural Resources Conservation Board	The MD cannot enforce standards for CFOs on its own. Instead it must work with the NRCB, which has been granted the authority under the amended AOPA to approve and monitor CFOs. The NRCB must adhere to the municipalities land use regulations. However, as the MD wants to have operations developed with the best suited technology it must use its designation as an "affected party" under the AOPA to yield influence.	The MD must communicate its objectives, as set out in its Bylaw No. 356/03 Amendment to the Municipal Development Plan, to the NRCB using justified scientific arguments. The MD's argument would be strengthened through the promotion of innovative CFOS, demonstrating both a feasibility of these technologies and the Municipalities commitment to using them for development of the agriculture industry.	CSI would assist the MD in researching the best available technologies to mitigate the effects of CFOs and seek out success stories. This research would be compiled in a datasheet such that it can be drawn upon for the Municipalities input to the NRCB on specific applications. Developing support within the community and industry, as described above, will increase the weight of the MDs voice with the NRCB.
Other	Throughout the process it may be apparent that engaging other individuals, business or levels of government would be beneficial to the MDs Objectives. For example, there may be a place for Federal government departments such as Western Economic Diversification to play a supporting roll as well as departments of agriculture at provincial universities. However, since the local community, industry and the provincial government have more direct roles it is important to gain their support as base before branching outwards. Further contacts can be made once the success of the initial project is measured and further needs are assessed.		

The concerns of the community would be addressed first as they are the primary Stakeholder from which the MD must receive support for the plan. The government, followed by producers groups, are next on the list as they will provide critical insight and direction as to how the goals of the MD can be met. They can also be key allies providing data on best practises, information and reassurance to address community concerns, and aid in attracting CFOs. Once the message of the MD has been vetted a full scale press of the media can be done, on top of what media will be done to promote public forums. After local, government and general industry support is secured, the MD will be in a strong position to approach Developers of CFOs, not only to invite them to establish in the MD, but to build to the MD standards. Cambridge also will support the MD in its efforts to have the NRCB recognize its concerns in regards the approval and maintenance of CFOs.

Cambridge Strategies will be in regular contact with the MD to get input as to who to engage and to include representatives of the MD in meetings whenever it would be both advantageous and feasible. The engagement process would be done with an aim to in some cases establishing and in others reaffirming permanent working relationships between the MD and stakeholders. In addition, it would be done with an eye to embedding the MDs goals in the consciousness of other levels of government, industry and producer groups.

D. Deliverables

In accordance with the messages and methods of delivery as noted in the audience chart, Cambridge Strategies would deliver the following:

- a comprehensive stakeholder engagement chart completed with cooperation of the MD;
- an action plan and timeline with priority outcomes established and with assigned responsibilities completed in cooperation with the MD;
- a comprehensive background document outlining the goals of the MD along with specific examples of how siting and technology can be used to achieve these goals;
- presentation materials, including brochures, backgrounders and perhaps a PowerPoint all of which can be modified to target each specific audience.

The strategy would be to develop presentation materials which would encapsulate all elements and aspects surrounding what the MD is trying to achieve. Once this is accomplished, the papers and other documents can be quickly and easily modified, shortened or elaborated on where necessary to deliver specific messages to different target audiences. Thus CSI would be able to help create:

- a comprehensive marketing package to deliver to developers and proponents of CFO;
- information packages and web pages targeted to resident stakeholders of the MD;
- articles to be included in the newsletters and on the websites of various producer groups;
- press releases;
- a summary backgrounder specifically outlining how the desires of the MD fit with the GOA Business Plan , Rural Development Strategy, Value Added and Northern Development Strategies;
- information to be included in the MD's input to the NRCB on applications, based on justified scientific arguments and proven technology.

These documents would then be used for the following, which CSI would facilitate:

- public meetings for the residents of the MD;
- meetings with key players within industry, the community and the Government of Alberta.

Recognizing the level of effort that the MD has already put into CFOs, Cambridge Strategies would work together with MD to provide outside enhancement on the messages delivered and additional resources and contacts in spreading those messages. Therefore, CSI would be a strategic partner in helping the MD further develop a mature yet innovative agricultural service industry.

E. Definition of Success

The success of the project will be based on the ability of the MD to attract CFOs that comply with municipalities' desire for economic development, environmental enhancement and nuisance mitigation. However, this ability will be based on the support of these goals by the community and other government departments, agencies, boards and commissions, which can be gauged by response given through correspondence, meetings and one on one discussion.

III Timing and Estimated Level of Effort

The project would be carried out in two phases. Phase one involves coming to an agreement on the objectives of the projects as well as the key themes.

What	When	Time
Cambridge prepares proposed stakeholder mapping and action plan and meets with representatives of the MD to discuss and refine all aspects of the project	Early December	Principal 1.5 day Associate 1.5 day

Researching and Writing Background Paper and Presentation materials	December to mid - January	Principal 2 days Associate 5 days
Sending Backgrounder and presentation materials to Client for Feedback and making necessary revisions	End of January	Principal .5 day Associate 1 day
Setting up and holding public meetings including: -Putting together information brochures -Publicizing information and the events -Recording and reporting on outcomes of the meetings Evening meetings could be held in High Level, La Crete and Rainbow lake, for example, but as recommended by the Client. During the daytime, Cambridge would visit existing agricultural operations and related businesses in the area as well as representatives of the towns of Fort Vermillion and High Level otherwise as recommended by the Client	February	Principal 3.5 days Associate 5 days
Setting up and holding meetings with the relevant government officials and where appropriate including MD officials. -Gather and sending out pertinent information before hand	Throughout February and March Scheduled permit	Principal 3.5 days Associate 4 days
Preparing and distributing press releases -Promoting the public meetings -Taking interviews with the press and where appropriate setting up meetings between the press and MD Officials	January - February	Principal 1.5 days Associates 2 days
Meeting with producer groups and where possible MD Officials.	January - March	Principal 1.5 day Associates 2 days
Meeting directly with CFO Developers and where possible MD Officials. Putting together a marketing document that includes some of the of the positive feedback from the meetings with the public and government	March	Principal 1.5 days Associate 1.5 days
Helping the MD make build its case to the NRCB	Throughout process as applications arise	Principal 0.5 days Associate 0.25 days
Meeting with Client to review project outcomes and status	Early April	Principal 1 day Associate 1 day
Regular communication with client to report on progress to date and coordinate meeting and next steps, including preparation and presentation of final report	Throughout process	Principal 2 day Associate 4 day

Contingency estimated – MAY NOT BE REQUIRED	Throughout process	Principal 2 days Associate 1 day
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Estimated Cost

Principal's time billed at \$2000.00/day and \$300/ hour
21 days at \$2,000.00/day = \$42,000.00

Associate's Time billed at \$1000.00/day and \$170.00/hour
28.25 days at \$1,000.00/day = \$28,250.00

Total Estimated Cost = \$ 70,250.00(including contingency of \$5,000.00)

Please note: These time estimates are done on a worst case scenario basis in the expectation that government officials will have considerable time pressures as a result of the recent election and the need to comply with budgets, business plans and a thrown speech over the Christmas period, January and early February, which is the same time we need to get their attention on this project. Time will be billed on as spent basis. Should be less time be required than estimated, that is what will be billed.

We have also accommodated the fact that there is likely to be some changes in Cabinet and senior administration portfolios in the government of Alberta that will cause some delay in effective contact, but will give us lead time to prepare effective materials and position the project notwithstanding this political climate.

We have designed this program in such a way that we hope to be able to have any regulatory or policy changes implemented in the spring session of 2005, so that implementation can happen in the summer.

The project will be billed monthly starting in December on a time spent basis and likely ending in April.

Disbursements, travel and accommodation costs and applicable GST will be billed separately after prior approval of the client.

Conclusion

At a time when rural communities are facing a decline and governments are scrambling to come up with rural development strategies which will stand the agricultural industry on its feet, aspirations of the Municipal District of Mackenzie could provide the ideas needed to rejuvenate both the agricultural sector and the rural environment in which it operates. Feeding crops grown in the area to animals that can then be processed at local facilities and whose manure can be used as fertilizer for crops and as biomass and biodiesel for energy, establishes a value added chain. This chain creates jobs, reduces waste and diversifies the industry, making it more sustainable both economically and environmentally. The integration of these processes combined with added attention paid to food safety can serve as a valuable marketing tool to increase confidence in the industry by local residents and international consumers alike. In the end this project is about the triple bottom line of enhancing the environment while at the same time expanding the economy and improving social well being.

Submitted by K. J. (Ken) Chapman for Cambridge Strategies Inc.
November 2004

MD of MACKENZIE

GRANTS

BUDGET 2005



**Municipal District of Mackenzie
Grants and agreements summary - Budget 2005**

Summary of grants:	2005 agreements and requests	% change from 2001 to 2004	2004 Actual	2003 Actual	2002 Actual	2001 Actual	Page Number see Nov. 1/04 package
Agreements with local governments (Town of HL and Town of RL)	1,011,457	49%	992,597	1,021,725	966,408	665,532	Pg. 3
Grants to other organizations	940,650	143%	199,500	115,400	131,892	82,031	Pg. 195
EGSS	310,993	69%	259,908	234,078	205,420	153,450	Pg. 61
Recreation Boards	619,450	32%	544,700	500,350	413,500	413,500	Pg. 103
MD of Mackenzie Library Board	184,703	106%	122,165	82,165	59,165	59,165	Pg. 177
TOTAL	3,067,253	54%	2,118,870	1,953,718	1,776,385	1,373,678	

* - 2004 actual not finalized yet, to be finalized in January/2005 when utility bills are received.

		2005	2004	code	page #
		Budget	Actual		sec Nov. 1/04 package
<i>Schedule of payments to other local governments as per MD agreements:</i>					
<i>Town of Rainbow Lake</i>	Cost Sharing	* \$ 400,000	380,000	02-12-710	pg. 52
<i>Town of High Level</i>	Econom. Development	\$ 365,000	360,585	02-12-710	pg. 15
	Cost Sharing:				
	Recreation	82,342	82,342	02-71-710	pg. 5
	Recreation - Pool	17,562	17,562	02-71-710	pg. 5
	Tourism, Museum	754	754	02-51-710	pg. 5
	FCSS	21,652	21,652	02-51-710	pg. 5
	RCMP	-	4,735	02-26-710	pg. 5
	Cemetery	500	500	02-51-710	pg. 5
	Fire	80,647	80,647	02-23-710	pg.33
	Airport	43,000	43,820	02-33-710	pg. 23
		\$ 1,011,457	\$ 992,597		

* - 2004 Rainbow Lake payment has not been finalized. We are still waiting for linear assessment figures within the sphere of influence.

MD of Mackenzie

2005 Budget - FCSS program

		% increase from 2001 for LC and FV, & 2002 for Zama	2005 Budget		2005		2004		2003		2002		2001		code	Page Number - see Nov.1/04 package
			Allocate by %	Request	Request	Actual	Actual	Actual	Actual	Actual	Actual	Actual				
Schedule of recurring grants :																
Fort Vermilion FCSS	Operating	46%	\$ 107,408	3%	\$ 116,250	11%	104,622	9%	95,840	-1%	96,547	31%	73,650	02-51-735	pg. 63	
La Crete FCSS	Operating	94%	\$ 154,926	3%	186,793	24%	150,908	13%	133,860	28%	104,764	31%	79,800	02-51-735	pg. 77	
Zama FCSS	Operating	9%	\$ 4,495	3%	7,950	82%	4,378	0%	4,378	7%	4,109	-	-	02-51-735	pg. 99	
Total FCSS Funding Requested:			\$ 266,828	3%	\$ 310,993	20%	259,908	11%	234,078	14%	205,420	34%	153,450			
Provincial FCSS Funding (80%)			\$ 213,462	3%	\$ 213,462	3%	207,926	11%	187,262	14%	164,336	29%	127,671			
Municipal Share (20%)			53,366	3%	53,366	3%	51,982	11%	46,816	42%	32,867	3%	31,918			
Provincial + Municipal funding available:			\$ 266,828	3%	\$ 266,828	3%	\$ 259,908	11%	\$ 234,078	19%	\$ 197,203	24%	\$ 159,589			
Requested over funding available:			\$ -		\$ 44,165		\$ -		\$ -		\$ 8,217		-\$ 6,139			

Council allocated 1/3 of grant increase to FV FCSS and 2/3 of grant increase to LC FCSS in 2004.

Zama received no increase in FCSS funding from 2003.

Recreational:		% increase from 2001	2005 request	2004 - paid to date	2004 Budget	2003	2002	2001	Code	
FV Recreation Society	Capital		27,000	*	27,000	30,000	30,000	30,000	02-71-735	
FV Recreation Society	Operating - basic		118,650	116,656	\$ 116,656	\$ 132,000	\$ 120,000	\$ 120,000		
	Operating - utilities		78,600	68,924	\$ 79,600					
	Operating - insurance		6,000	4,400	4,400					
	Total	69%	203,250	189,980	\$ 200,656	\$ 132,000	\$ 120,000	\$ 120,000	02-71-735	109
LC Recreation Society	Capital - approved at March 9/04 council meeting	13%	34,000	34,000	34,000	30,000	30,000	30,000	02-71-735	
LC Recreation Society	Operating - basic		128,000	124,000	124,000	163,350	148,500	148,500		
Unbudgeted -	Additional operating grant					60,000				
	Operating - utilities		128,000	97,259	126,120					
	Operating - insurance		13,000	9,880	9,880					
	Total	81%	269,000	231,139	260,000	223,350	148,500	148,500	02-71-735	131
Zama Recreation Society	Capital - approved for community hall expansion	0%		30,000	30,000	30,000	30,000	30,000	02-71-735	
	Capital - annual grant		5,081	5,081	5,081					
	Capital - 2005 request - CF funds to be used		17,800							
Zama Recreation Society	Operating - basic		54,900	44,000	44,000	55,000	55,000	55,000		
	Operating - utilities		11,000	8,640	9,140					
	Operating - insurance		2,500	1,860	1,860					
	Total	24%	68,400.00	54,500	55,000	55,000	55,000	55,000	02-71-735	161
	Recreation - Total in capital funding		78,800	69,081	96,081	90,000	90,000	90,000		
	Recreation - Total in operating funing		540,650	475,619	515,656	410,350	323,500	323,500		
	Recreational Subtotal:	50%	\$ 619,450	\$ 544,700	\$ 611,737	\$ 500,350	\$ 413,500	\$ 413,500		

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not paid prior to December 31, we will transfer this amount to the recreation reserve.
annual grant approved per policy ADM043 is \$5,081, 2005 request will be funded from c forward funding in the reserve
Note: 2004 actual amounts for utilities have not been finalized vet. to be finalized January 2005 when utility bills are received.

**MD of Mackenzie
2005 Budget
Mackenzie Library Board - Summary of funding**

	2000		2001		2002		2003		2004		2005 Request	% increase from 2000
Town of High Level												
Cost Sharing *	7,165	0%	7,165	0%	7,165	0%	7,165	0%	7,165	0%	7,165	0%
Mackenzie Library Board	46,000	13%	52,000	0%	52,000	44%	75,000	53%	115,000	54%	177,538	286%
TOTAL	\$ 53,165		\$ 59,165		\$ 59,165		\$ 82,165		\$ 122,165		\$ 184,703	

* - prior to 2002, \$7,165 was paid directly to Town of High Level. Starting 2002, Cost sharing agreement was amended - the decision was made to forward \$7,165 to MD Library Board. MD Library Board will in turn advance this funding to Town of High Level library. (see Nov. 28/2001 letter addressed to Town of High Level and signed by MD's and Town's CAOs)

MD of Mackenzie
Budget 2005

		2005	2004	2003	2002	2001	Code	Page Number
		application						see Nov. 1/04 package
Grants - to be approved by council:								
							\$50,000 budgeted and not paid	
Accredited Living Society						500		
Fairview College Foundation								
FV Board of Trade	Operating	37,000	12,000	12,000	15,000	15,000	02-51-735	197
FV Agricultural Society -Heritage Centre	Operating	11,000	7,500	7,500	5,000	5,000	02-51-735	209
FV Community in Bloom	Operating	3,200						229
FV Library - Children Festival						500		
FV RCMP detachment	Operating Late request	18,000	18,000	8,000	17,000		02-51-735	
FV Senior Club	Operating	5,000	3,000	3,000		2,500	02-51-735	235
FV Senior Club	Capital				20,000	15,000		
Friends of the Florence Macdougall Community School	Capital	-						243
Friends of the Old Bay House Society	Capital	300,000						257
HL & District Chamber of Commerce	Operating	7,000	3,000	3,000	4,000	4,000	02-51-735	271
HL Rural Community Hall	Operating	14,500	10,900	12,000	-	5,000	02-51-735	279
LC & Area Chamber of Commerce	Operating/Tourism	25,000	12,000	12,000	15,000	15,000	02-51-735	289
LC Agricultural Society-Mennonite Heritage Village	Operating	15,000	7,500	7,500	5,000		02-51-735	303
LC Agricultural Society	Capital	400,000					02-51-735	321
LC Learning Society					1,000			
LC Meals for Seniors	Operating	4,000	3,000	3,000			02-51-735	363
LC Seniors Inn	Operating Late request	3,000	3,000	3,000	2,800	2,331	02-51-735	
LC Seniors Inn	Capital				7,200			
LC Rodeo Club	Capital	22,500						367
LC Skate Park	Capital	21,200	21,200				2004 capital project addition	373
Mackenzie Regional Community Policing Society	Operating	4,500						391
The St.Mary's School Council	Capital							401
REDI	Operating	21,750	21,750	21,750	21,750		02-51-735	
Mighty Peace Fish & Game	Capital		4,000		1,000	6,000	02-51-735	
Northwest Alberta Resource	Operating	7,000	7,000	7,000	7,000	7,000	02-51-735	411
Shantyman Int'l	Eagle's Nest Bible Camp Capital	10,000	5,000	5,000	5,000		02-51-735	437
Zama Children's Playground	Capital		54,000				2004 capital project addition	
High School Bursaries	Operating	6,000	3,000	6,000	2,000	2,000	02-51-735	
Miscellaneous	Operating	2,000	650	1,650	642	200	02-51-735	
Total grants to other organizations		937,650.00	196,500	112,400	129,392	79,531		

		2005	2004	2003	2002	2001	Code	Page Number
		application						see Nov. 1/04 package
Cemetaries (Policy No. ADM005):								
St. Henry's RC Cemetary	Maintenance Grant	500	500	500	500	500	02-51-735	
St. Luke's Anglican Cemetary	Maintenance Grant	500	500	500	500	500	02-51-735	
La Crete Bergthaler	Maintenance Grant	500	500	500	500	500	02-51-735	
La Crete Christian Fellowship	Maintenance Grant	500	500	500	500	500	02-51-735	
North Paddle River Cemetary	Maintenance Grant	500	500	500	500	500	02-51-735	
Cornerstone Evangelical Church	Maintenance Grant	500	500	500			02-51-735	
Total grants for cemetaries		\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500		

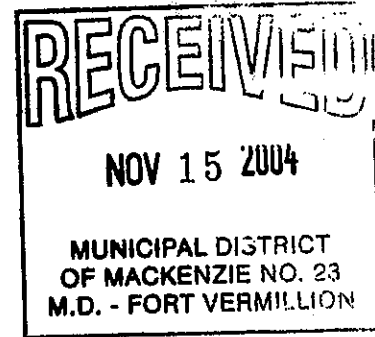
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FCSS

Family and Community Support Services
Box 637 ~ Fort Vermilion, Alberta ~ T0H 1N0 ~ Canada
Phone (780) 927-4340 ~ Fax (780) 927-4226

November 09, 2004

The Manager and Council
M. D. of Mackenzie #23
Box 640
FORT VERMILION, Ab. T0H 1N0



Dear Sir/Madam:

Re: 2005 Operating Budget

We submitted our Proposed Operating Budget for 2005 to you on September 29, 2004.

In that proposal, we indicated our yearly rent would be \$12,000. On November 03, 2004, we received a letter from the Fort Vermilion Community Library Society indicating our rent will be increased to \$15,000 per year effective January 01, 2005. (copy of letter attached).

We had no indication that a rental increase was planned when we submitted our proposed budget. We will be unable to meet this rental increase from our 2005 budget without cutting programs

Would you please consider an amendment to our proposed 2005 budget to cover this unforeseen rental increase of \$3,000..

Thank you very much.

Yours truly

A handwritten signature in cursive script that reads "Hali Ward".

Hali Ward
Supervisor

encl.



Fort Vermilion Community Library Society
PO Bag #4000, Fort Vermilion, AB T0H 1N0
EMAIL: fvclsoc@telus.net

October 31, 2004

To Family and Community Support Services:

The Fort Vermilion Library Society wish to applaud you for your conscience efforts concerning the care of your rental space. As well, the recent request for approval of your landscaping ideas was quite favourable. All these efforts will further enhance the building.

It is with deepest regret that we have to inform you of the need to increase your rent for the upcoming 2005 year from \$12000.00 to \$15000.00 per year. Due to our lack of funding, we are unable to adequately maintain the building under the current budget. Please be advised that this increase will come into effect January 1, 2005.

If this increase causes extreme difficulties for your budget, please make your concerns known. Again, thank you for your positive influences on our building.

Thank you,

Building and Landscaping Committee
Fort Vermilion Library Society

Enclosure

Rec'd
Nov. 3/04
x



Royal
Canadian
Mounted
Police

Gendarmerie
royale
du
Canada

Security Classification

From: NCO i/c RCMP
Box 94
Fort Vermilion, Alberta T0H 1N0

Phone (780) 927-3258
Fax (780) 927-4425

To: Municipal District of Mackenzie 23

Date: 2004-11-01

Attention: Paul DRIEDGER

Re: Grant Application

Increasingly members of the RCMP are being tasked with more an increasing amount of administrative duties. A direct result of this is a reduced amount of time the members can devote to the citizens of our communities. Consequently, the quality service delivery we strive for is suffering.

The current trend of delegation is placing an increased burden on the support staff as well. Over the past few years there have been significant increases in the administration workload .

The Fort Vermilion Detachment is a rural-only detachment with no Municipal contract to fall back on for added support staff from the local Town.

OUR GOAL:

To secure long term funding for a Part Time Support Staff Position at the Fort Vermilion Detachment.

The amount required to secure this position is **\$18000.00/per year.***
This is based on 25 hours a week.

As per previous proposals, we are requesting a the MD to consider funding this position, for a term of 3 years, to be re-assessed at that time. We are seeing a tremendous increase in members time being freed up to be out in the community rather than in the office. We are very appreciative of the monies received in the past and hope to continue this on a permanent basis.

HOW GRANT MONEY WILL BE USED:

The grant money we are requesting will allow the detachment to hire one Part Time position.

The employee would focus on the transcribing statements, preparation of court packages, attendance in court on docket and trial days, forwarding of conviction information and data entry and other administrative duties required to maintain the program.

BACKGROUND

The RCMP Fort Vermilion covers approximately 60,000 square kilometers and contains a low population density of approximately 14,500 people. The Detachment is also responsible for policing the community of Fox Lake. A very isolated community with fly in only in the summer and a very rough ice road in the winter. Fort Vermilion is the only detachment in Alberta tasked with policing a satellite detachment in a fly in location. The community of Garden River is approximately 2 ½ hours from the Fort Vermilion Detachment on gravel road and then dirt trail. The farthest community to the south is South Tallcree about 1 ¼ hours on gravel road.

The Fort Vermilion RCMP Detachment currently runs with one Support Staff and 7 RCMP members. At this time last year the RCMP had 9 members. (2 of these 7 RCMP are in Fox Lake with no support staff, files are maintained in Fort Vermilion.)

Our current support staff is a Public Servant, paid for by the Province. She has significant training and experience, and high levels of productivity. She is however struggling with the increased burdens placed on her. The office is shared by the North Peace Tribal Police Service who have 3 members and 1 clerk.

In 2001 the Fort Vermilion Detachment ranked 5th busiest rural detachment in Alberta. The workload is based on CRIMINAL CODE Offences only and unfortunately the number of members we receive is based on this and not the total calls for service. Due to some very unique demographics and other things such as a large geographic area/low population density language barriers and a weak economic base providing policing to the area can be very challenging.

In the year 2002 the detachment dropped to the 23rd busiest. Crime, however did not go down, neither did calls for service. The RCMP members have been spending less time on the road and more time in the office doing paperwork and administration duties. A lot of the criminal code cases that led to us being one of the busiest detachments were self generated files such as catching impaired drivers, and drug search and seizure.

In 2003 the detachment returned to the top of the list, ranking the 4th busiest rural detachment in Alberta. The current membership at the detachment is short two positions. We anticipate the filling of the enhanced policing position in LaCrete in the very near future. Therefore we are continuing to be expected to do more with less.

Due to funding problems 2 of Enhanced Tribal Police Positions were cut last year and we will not have those replaced either. As the 3 North Peace Tribal positions we currently have (2 of them being in Fox Lake) were hired as enhanced positions to work only on the reserves, we are not able to utilize their services in the MD area. This often leaves us with one RCMP member to cover the entire detachment area and has put an enormous strain on resources.

The Detachment Commander is addressing the above concerns through business cases and is trying to secure more positions.

THE ISSUE

Support Staff should be the only Detachment personnel to do data entry on PIRS/OSR and CPIC. Tasks such as preparing court documents have to be done in a timely fashion, or negative consequences result in other departments and organizations, eg. Court, local government.

Our current P/S puts in significant voluntary overtime hours. To offer time off in lieu is not an option as taking the time off at units where there is only one P/S puts you that much further behind. When she takes her allotted holiday time it takes 3-4 weeks to catch up after 1 week off.

Over the past few years significant changes in the demands on our support staff. Reporting to Stats Canada and data entry is very time consuming and not a modern system, the rules change daily. Data entry takes up at least 80% of our time, whereas it was formerly 40-50% of our day. All files must be created on the computer within 72 hours of receiving the initial complaint, and within 72 hours of receiving any new information on a file. In the busy summer months, we are often 2 - 3 weeks behind on data entry. In small Detachments, the 72-hr rule is impossible to comply with. Now we must data-enter approx. 30% more persons, vehicles and property than in the past. The detachments are now required to do self-audits that take hours to perform.

In November of 2005 we are scheduled to begin working on the new RCMP data entry program called PROS. I have had the benefit of working on this new system in Saskatchewan. When this system comes on line, expect up to a 70 percent decrease in member productivity.

The Stinchcombe legal decision requiring full disclosure of prosecution information to defense counsel prior to first court appearance on all accused rather than just on the 10-15% of charges that go to trial, and subsequent pressure by Crown and defense counsel to have court briefs submitted ASAP after charges are laid. Members are required to do the briefs completely from start to finish.

An increases of 400-500% in Criminal Record Checks primarily due to private employers requiring same from applicants. In the coming weeks we will be laying out another proposal to the M.D. to initiate charging for these checks. Anyone wanting a Criminal record check done for a non profit organization or for coaching will be exempt. Anyone requiring the check for paid employment can pay a fee. In Saskatchewan where I was formerly posted the fee is either

\$20.00 or \$25.00. It is put in place by the M.D., they collect the fees and come to the detachment with a receipt. The monies collected can go towards recovering costs for policing and supporting initiatives such as the clerical position as well as the Victims Support Unit. All of which are valuable services. and as a rural detachment we do not have the ability to charge for such a service.

BENEFITS TO THE COMMUNITY

We hope that adding another support staff position to the office would free up the officers to do more *pro-active* policing versus *reactive* policing.

Although this alone will not solve the problem, it can certainly help continue in the right direction. If the officers spend less time on administration duties and more time on the road. We should see:

- significant increase in productivity
- less public complaints about poor service
- increased service to the public, the Courts, and other agencies
- a community that feels safer
- a community that is safer
- more impaired drivers off the road
- more drug charges
- more school programs such as DARE (Drug Abuse Resistance Education)
- more officers working with youth
- an increase in *reported* crime
- more Crime Prevention and Community Policing Programs

POPULATION AND AREA SERVED

There are 19 hamlets, settlements and rural areas in the Fort Vermilion Detachment area. The new Victims Support Unit will serve an approximate population of 14, 053 and covers approx. 60,000 square kilometers. This vast region holds within it a multitude of cultural diversity. There are several distinct cultures while other communities are made up of multi-cultural populations.

- 1 Metis Settlement
- 1 Beaver First Nations' Community
- 3 Little Red River Cree Nations' Communities
- 5 Tallcree First Nations Communities*
- 5 Mennonite Communities

In addition there are many first generation immigrants living in this region. ie. from the Middle East, India, China & European countries as well as a large population influx from South America.

The Fort Vermilion and Fox Lake R.C.M.P. Detachments cover the following communities:

Hamlet of Fort Vermilion (818)
Hamlet of La Crete (1783)
Rocky Lane (600)
John D' or Prairie, (1052)
Garden River (479) and
Fox Lake (1757)South and
North Tallcree Reservation, Wadlin Lake and Fort Vermilion Reservation (980)
Beaver Ranch (25)
Rural Fort Vermilion (1200)
North Vermilion Settlement (1000)
Rural La Crete: Blumenort, Blue Hills, Buffalo Head, Tompkins Landing (4000)
Boyer River, Beaver First Nation's Reservation (359)

TOTAL 14053

Statistics taken from The Northwest Health Services Region, Alberta Alcohol and Drug Addictions Commission's, Mackenzie Economic Development Corporation and Statistics Canada illustrate some unique demographics in this region:

- highest rate of male suicide in Alberta
- second highest rate of infant mortality Alberta
- highest rate of traffic accidents involving alcohol in Alberta

The same statistics as mentioned above also illustrate the weak economic base.

- 75% of the Aboriginal population is Unemployed
- 80% of the Aboriginal population is on social assistance

Several distinct languages with several dialects exist in the region: English, Dene tha,, Slavey, Cree & German. A high percentage of homes do not have English as their first language.

We also experience a high transiency rate in our region. Due to the winter employment in the lumber industry, the population rises significantly which adds pressure to the services that are available, as well as the added pressure on our limited volunteers. This also taxes the staff in the area of recruitment and retention, as well as public awareness.

To the best of my knowledge, the information presented in this application is accurate and complete. The proposal is endorsed by the RCMP and meets the requirements as outlined above. I certify that the grant, if approved, will be spent solely for activities as described in this application.

R.N.(Ryan) BECKER, Sgt.
NCO I/c Fort Vermilion Detachment

2004-11-02



ACCREDITED SUPPORTIVE LIVING SOCIETY

Box 680, 5012 - 54th Avenue
Grimshaw, Alberta T0H 1W0
Phone: (780) 332-4183 Fax: (780) 332-1553
Email: aslsgrim@telus.net

Sub Offices

9613-100 St
Peace River, Alberta
Phone: (780) 624-3316
Fax: (780) 624-3036
aslsPR@aslsgrim.org

10912 - 102 Ave
Fairview, Alberta
Phone: (780) 835-4005
Fax: (780) 835-4004
fairview@aslsgrim.org

10105 - 100th Ave
La Crete, Alberta
Phone: (780) 928-2802
Fax: (780) 928-4442
clcs1@telus.net

Apt # 203 Keiannie Manor
10202 - 105 Ave
High Level, Alberta
Phone: (780) 926-3694
Fax: (780) 926-3674
aslshighlevel@aslsgrim.org

Suite #205
10006 - 101st Ave
Grande Prairie, Alberta
Phone: (780) 539-0433
Fax: (780) 538-2946
ils@cablerocket.com

November 5, 2004

*Municipal District of Mackenzie #23
Box 640
Fort Vermilion AB T0H 1N0*

Dear Reeve Bill Neufeld and Councillors:

Last year Accredited Supportive Living Society requested your financial support towards the purchase of the Bernard Fehr Centre in La Crete. We are very appreciative of your generous offer of support.

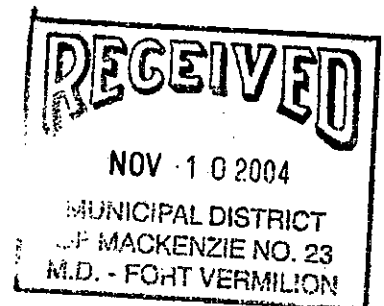
Since that time the La Crete Agricultural Society approached ASLS about being part of their new community facility. ASLS is certainly supportive of this project and view it as a fine example of partnering and building the community's capacity to serve and include all of its citizens.

ASLS no longer requires the funds set aside by the M.D. to be used towards the purchase of the Bernard Fehr Centre. Would it be possible to have these funds redesignated towards the construction of the portion of the Agricultural Society building that will be utilized by ASLS? ASLS has committed \$22,000.00 towards this project as we are committed to a long-term presence in the M.D. of Mackenzie, and La Crete is working well for us as a regional base.

We appreciate your past support and your consideration of this request.

Sincerely,


*Shannon Websdale
Executive Director*



Our mission: Promoting community inclusion for persons with disabilities and/or barriers through support, skill development and advocacy.

