

**MUNICIPAL DISTRICT OF MACKENZIE # 23
SPECIAL COUNCIL MEETING**

9:00 a.m. on Wednesday, December 5, 2001

Seminar Room, Fort Vermilion School Division Central Office
Fort Vermilion, Alberta

AGENDA

1. Call to Order
9:00 a.m.
2. Adoption of Agenda
 - Blue Hills Fire Protection
 - Account Coding Structure
 - Budget Summary
 - Budget by Object Code
 - Tax Projections
 - Vehicle Allowance
 - Long Term Debt Schedule
 - Reserves
 - Budget Detail
- 3.
- 4.
- 5.
- 6.
- 7.
8. Adjournment



M.D. of Mackenzie No. 23 Council

Request For Decision

Meeting:	Budget Meeting
Meeting Date:	December 05, 2001
Originated By:	Paul Driedger, Director Planning and Emergency Services
Title:	Proposed Establishment of a Bluehills Fire Department
Agenda Item No:	

BACKGROUND / PROPOSAL:

La Crete Fire-Rescue has been holding fire training sessions at the Blue Hills Community School, which initially started off with just school staff living in the school residences. The training was to provide them with some knowledge and training on the use of fire fighting equipment in case of a residential fire on the school property. Since then community members have shown an interest by attending the training sessions to learn how they could assist with fire suppression for the whole Blue Hills community.

Representation from the Blue Hills Community attended the November 27th Council meeting to request Council to look at the establishment of a Fire Department in Blue Hills. After hearing the delegation and presentation from administration on the current system and a rough draft of expenditures to establish a Fire Department in Blue Hills, Council requested administration to prepare a detailed budget for the 2002 budget process.

DISCUSSION / BENEFITS / DISADVANTAGES / OPTIONS:

Discussion

1. Sufficient number of committed volunteers.
 - Since October the community has shown a commitment towards having a local fire department in Blue Hills.
 - A total of 25 members to date have shown an interest by attending training sessions offered by La Crete Fire-Rescue both at Blue Hills and La Crete.
2. 25 Year Emergency Equipment Replacement Schedule.
 - The schedule indicates La Crete Fire-Rescue's 1977 front mount pumper was to be replaced in 2002. With the increase in call volume, increasing population and development we have to ensure that the emergency vehicles are able to perform to the tasks required when called upon.

Review:

AMD

Dept. Emergency Services

C.A.O.

- The pumper truck is 25 years old but only has 5700 miles on it. This unit could be moved into a rural location (Blue Hills) as an initial response vehicle where the call volume is low (7 calls this year- MVA's, fires, and alarms), and La Crete Fire-Rescue would still be responding as they do now.
3. Cost of initial establishment and subsequent annual operating costs of another Fire Department.
- The cost of establishing another fire department will be high, but if established in conjunction with the replacement of a fire truck for La Crete it would be a cost saving of purchasing an additional unit in the future specifically for the establishment of another fire department.
 - There will be an annual operating cost for another fire department but if it can assist with saving life or property it would be beneficial to the municipality.

Benefits

Establishing a Fire Department with adequate number of committed members in the Bluehills area would prove beneficial since response time of the La Crete Fire Department to the Bluehills area takes 30-45 minutes (in good conditions/depending on location). With fire fighters and fire apparatus on scene to provide fire suppression sooner, the difference could be between saving a home with only minimal damage sustained to completely losing the house.

Disadvantages

Not having adequate number of committed volunteers responding to emergencies when depended on.

Options

1. Establish a Fire Department in Blue Hills as initial response (with La Crete still responding until the new department is fully functional).
2. Status Quo – La Crete Fire-Rescue responding to Blue Hills area.

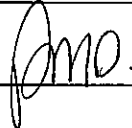
COSTS / SOURCE OF FUNDING:

Capital costs	\$296,000.00
Operating	\$120,450.00
TOTAL (2002)	\$416,450.00

See attached breakdown of capital and operating costs.

RECOMMENDED ACTION (by originator):

For Council Discussion.

Review: 	Dept. Emergency Services	C.A.O.
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**ESTABLISHMENT OF
BLUE HILLS FIRE DEPARTMENT
Proposed Capital Budget**

Budget Detail	Blue Hills Fire Dept.	2002	2002
Code	Account Description	Proposed	Budget
06-23-60-	Property	\$20,000.00	
06-23-60-	Firehall - see attached estimate	\$276,000.00	
	Other		
	Totals	\$296,000.00	

See Attached Breakdown

Establishment of Blue Hills Fire Department 2002 CAPITAL PROJECT

PROJECT NAME: Establishment of a Fire Department in Blue Hills	
PROJECT No:	
DESCRIPTION: Purchase property and construct Firehall in Blue Hills	
<p>Purchase property to construct a Firehall. There is a possibility of constructing a Firehall on the Blue Hills Community School property. Since it is not confirmed yet we have to prepare for an alternate location.</p> <p>Construction of a 40 ft x 60 ft Firehall to accommodate to bays and additional space for storage, washrooms, meeting room. It will also require utilities (power, gas, phone, water, and sewage disposal), and sufficient parking area.</p>	
PROJECT SUPERVISED BY: Paul Driedger, Director Planning and Emergency Services	
PROPOSED START DATE: 2002	END DATE: 2002
BREAKDOWN OF EXPENDITURES:	
Property	\$ 20,000.00
Firehall	\$276,000.00
TOTAL	\$296,000.00
BREAKDOWN OF REVENUES:	
Operating	\$296,000.00
Grant	\$
Reserve	\$
Debenture	\$
Other	\$
TOTAL NET COST TO 2002 OPERATING BUDGET:	\$
ACCOUNT CHARGED:	
Date: 01/12/04 Director: <i>PMD</i> CAO	\$296,000.00
Date: Director: CAO	
Ratified by Council Date: _____	

Attn:

Caul Driedger

December 3, 2001
File No. 5353-0??-01-40**MUNICIPAL DISTRICT OF MACKENZIE #23
BLUE HILLS FIRE HALL**Cost Estimate

1.	Proposed building (40' x 60'); 2,400 square feet	
	• bay area; 1,440 s.f. @ \$60.00	\$ 86,400.00
	• lower front end; 960 s.f. @ \$80.00	76,800.00
	• upper 2 nd floor front end; 960 s.f. @ \$50.00	48,000.00
	Subtotal	\$211,200.00
2.	Services (power, gas, water & sewer)	20,000.00
3.	Site work (grading & graveling)	5,000.00
4.	Contingency Allowance @ 5%	11,800.00
5.	Engineering estimated at	20,000.00
6.	G.S.T. @ 3% (less rebate)	8,000.00
	TOTAL ESTIMATED COST	\$276,000.00

G.P.E.C. CONSULTING LTD.

REGISTERED

NOV 28 2001

MUNICIPAL DISTRICT
OF MACKENZIE NO. 23
M.D. - LA CRETE

Rge. 88

R. 17

1
104-18-5

Remainder of
S.E. 1/4 Sec. 1-104-18-5

Road
822

Allowance
Road
Government

C. of T.
872 180 735

Proposed
Lot 1
Block 1

C. of T.
852 098 653 FS

Twp. 104

Twp. 103

Government

Road

Allowance

dotted line = property line.

Blue Hills Community School

**ESTABLISHMENT OF
BLUE HILLS FIRE DEPARTMENT
Proposed Operating Budget**

Budget Detail Code	Blue Hills Fire Dept. Account Description	2002 Proposed	2002 Budget
02-23-60-151	Honoraria	\$28,750.00	
02-23-60-211	Travel & Subsistence	\$4,000.00	
02-23-60-214	Membership & Conference Fees	\$200.00	
02-23-60-215	Freight	\$500.00	
02-23-60-217	Telephone	\$2,500.00	
02-23-60-235	Professional Fees	\$7,000.00	
02-23-60-239	Training & Education	\$11,700.00	
02-23-60-252	Building Repairs & Maintenance	\$1,000.00	
02-23-60-253	Equipment Repair	\$2,000.00	
02-23-60-255	Vehicle Repair	\$3,700.00	
02-23-60-266	Communications	\$5,800.00	
02-23-60-274	Insurance	\$1,000.00	
02-23-60-511	Goods & Supplies	\$43,800.00	
02-23-60-521	Fuel & Oil	\$1,000.00	
02-23-60-531	Chemicals & Salt	\$1,500.00	
02-23-60-543	Natural Gas	\$3,000.00	
02-23-60-544	Electrical Power	\$3,000.00	
	Other		
	Totals	\$120,450.00	

**ESTABLISHMENT OF
BLUE HILLS FIRE DEPARTMENT
Proposed Revenue**

Budget Detail Code	Blue Hills Fire Dept. Account Description	2002 Proposed	2002 Budget
02-23-60-420	Sale of Goods & Supplies	\$2,000.00	
	Other		
	Totals	\$2,000.00	

Chart of Accounts System

Each account is represented by numerical values to show which accounts are affected to maintain control over transactions. These codes are made up of up to 12 digits. The entire code is made up of the following functions:

transaction function	2 digits	
Department number	2 digits	(19 departments)
Location Code	2 digits	
Project Code	3 digits	(this code is used for project as required)
Object Code	3 digits	(see following pages for coding)

Transaction function		Department number	Location Code
O1	Revenue from sales	00 Taxes	20 High Level Area
O2	Expenses to operate	11 Council	30 Ft. Vermilion Area
O3	Assets	12 Admin	40 LaCrete Area
O4	Liabilities	23 Fire Dept.	50 Zama Area
O5	Funds Acquired	25 Ambulance	
O6	Funds Applied	26 Enforcement	
		32 Road Transportation	
		33 Air Transportation	
		41 Water Supply & Distribution	
		42 Sewer Treatment & Distribution	
		43 Garbage Collection & Disposal	
		51 Community Services	
		61 Planning & Development	
		63 Agricultural Services	
		64 Veterinary Services	
		66 Subivision & Land Development	
		71 Recreation Boards	
		72 Parks & Campgrounds	
		74 Library Services	

The following code is an example of the code structure:

Transaction Function	Department Number	Location Code	Project Number	Object Code
O2	32	30	15	110

- O2 represents the expenditure function
- 32 represents the department number, in this case "Transportation-Roads"
- 30 represents the location, in this case, Ft. Vermilion
- 15 represents the Project number. This is added as projects come on line.
- 110 represents the object code for "Salary & Wages"



Object	Description
	REVENUE
111	RESIDENTIAL PROPERTY TAXES
112	COMMERCIAL PROPERTY TAXES
113	INDUSTRIAL PROPERTY TAXES
114	FARMLAND PROPERTY TAXES
115	MACHINERY & EQUIPMENT TAXES
116	GRAZING LEASES TAXES
122	SPECIAL MUNICIPAL LEVIES
124	SEWER FRONTAGE
191	ELECTRIC POWER & PIPELINE TAXES
192	LINEAR PROPERTY TAXES
193	CABLE PROPERTY TAXES
194	AGT & UNITEL PROPERTY TAXES
230	FEDERAL GOVERNMENT GRANTS IN LIEU
240	PROVINCIAL GOVT GRANTS IN LIEU
420	SALES OF GOODS & SERVICES
421	SALE OF WATER -METERED
422	SALE OF WATER-BULK
424	SALE OF LAND
510	PENALTIES & COSTS ON TAXES
511	PENALTIES ON AR & UTILITIES
520	LICENSES & PERMITS
521	OFFSITE LEVY for WATER &/OR SEWAGE
526	SAFETY CODE PERMITS
530	FINES
531	SAFETY CODE COUNCIL
550	INTEREST REVENUE
560	RENTAL & LEASE REVENUE
589	PRIVATE SEWAGE DISPOSAL
592	OIL WELL DRILLING
597	OTHER REVENUE
840	PROVINCIAL GRANTS
841	INTEREST STABILIZATION GRANT
920	CONTRIBUTION FROM OPERATING
930	CONTRIBUTION FROM OPERATING RESERVES
940	CONTRIBUTION FROM CAPITAL

Object	Description
	EXPENDITURES
110	WAGES & SALARIES
132	BENEFITS
136	WCB CONTRIBUTIONS
142	RECRUITING
150	ISOLATION COSTS
151	HONORARIA
211	TRAVEL & SUBSISTENCE
214	MEMBERSHIP/CONFERENCE FEES
215	FREIGHT
216	POSTAGE
217	TELEPHONE
221	ADVERTISING
223	SUBSCRIPTIONS & PUBLICATIONS
225	PERMIT PRO/SAFETY CODE FEES
231	AUDIT/ACCOUNTING
232	LEGAL
233	ENGINEERING CONSULTING
234	GRAVEL HAULING
235	PROFESSIONAL FEES
239	TRAINING & EDUCATION
242	COMPUTER PROGRAMMING/DATA PROCESSING
251	BRIDGE REPAIR & MAINTENANCE
252	BUILDING REPAIRS & MAINTENANCE
253	EQUIPMENT REPAIR
255	VEHICLE REPAIR
259	STRUCTURE R&M (ROADS, SEWERS, WATERLINES)
262	BUILDING & LAND RENTAL
263	VEHICLE & EQUIPMENT LEASE OR RENTAL
266	COMMUNICATIONS
271	LICENSES & PERMITS
272	DAMAGE CLAIMS
273	TAXES
274	INSURANCE
290	ELECTION COSTS
342	ASSESSOR FEES
511	GOODS & SUPPLIES
521	FUEL & OIL
531	CHEMICALS/SALT
533	GRADER BLADES
534	GRAVEL
543	NATURAL GAS
544	ELECTRICAL POWER
710	GRANTS TO LOCAL GOVERNMENTS
735	GRANTS TO OTHER ORGANIZATIONS
747	SCHOOL FOUNDATION PROGRAMS
750	LODGE REQUISITION
762	CONTRIBUTED TO CAPITAL
764	CONTRIBUTED TO OPERATING
810	INTEREST & SERVICE CHARGES
821	EQUIPMENT LEASE INTEREST
822	EQUIPMENT LEASE PRINCIPLE
831	INTEREST - LONG TERM DEBT
832	PRINCIPAL - LONG TERM DEBT
921	BAD DEBT EXPENSE
922	TAX CANCELLATION DUE TO ASSESSMENT
992	COST OF LAND SOLD

MUNICIPAL DISTRICT OF MACKENZIE #23

Budget Summary (Excluding contribution to capital & requisitions)

Budget Summary 2002

2002

	2000/Actual	2001/Budget	2001/Actual to October 31/01	2002/Budget	% change over 2000	difference 2001-2000
REVENUE						
TAXATION & SPECIAL LEVIES	\$ 9,631,641	\$ 11,427,591	\$ 11,562,918	\$ 12,077,638	6%	\$ 650,047
ADMINISTRATION	770,378	439,700	535,203	415,200	-6%	24,500
FIRE PROTECTIVE SERVICES	-	-	4,523	8,000	100%	8,000
AMBULANCE SERVICES	24,988	-	-	7,200	100%	7,200
BYLAW ENFORCEMENT SERVICES	78,546	71,000	66,971	71,000	0%	-
TRANSPORTATION SERVICES	146,432	384,800	312,929	345,652	-10%	39,148
AIRPORT	23,619	28,000	17,227	28,000	0%	-
WATER SUPPLY & DISTRIBUTION	903,228	826,800	666,895	790,018	-4%	36,782
SEWER COLLECTION AND DISPOSAL	292,138	278,800	207,586	251,500	-10%	27,300
FAMILY & COMMUNITY SUPPORT SERVICES	111,416	127,000	95,753	132,066	4%	5,066
PLANNING & DEVELOPMENT	256,725	104,700	226,613	53,500	-49%	51,200
ECONOMIC/AGRICULTURE SERVICES	46,648	74,300	48,376	71,000	-4%	3,300
VETERINARY SERVICES	1,650	1,800	1,650	1,800	0%	-
SUBDIVISION LAND DEVELOPMENT	12,019	-	19,143	38,200	100%	38,200
RECREATION SERVICES	10,212	-	-	-	0%	-
TOTAL REVENUE	\$ 12,309,640	\$ 13,764,491	\$ 13,765,787	\$ 14,290,774	4%	\$ 526,283
EXPENSES						
LEGISLATIVE COUNCIL	\$ 196,428	\$ 261,900	\$ 158,026	\$ 289,490	11%	\$ 27,590
ADMINISTRATION	1,976,527	1,982,078	1,706,947	2,180,798	10%	198,720
FIRE PROTECTIVE SERVICES	551,143	477,097	343,490	519,857	9%	42,760
AMBULANCE	296,723	493,966	388,356	509,090	3%	15,124
BYLAW ENFORCEMENT SERVICES	252,924	226,200	190,569	247,070	9%	20,870
TRANSPORTATION SERVICES	5,295,925	3,979,698	3,447,113	4,246,808	7%	267,110
AIRPORT	69,084	106,800	58,451	83,900	-21%	22,900
WATER SUPPLY & DISTRIBUTION	988,692	984,502	697,512	1,065,218	8%	80,716
SEWER COLLECTION AND DISPOSAL	358,190	398,191	261,993	401,932	1%	3,741
GARBAGE COLLECTION AND DISPOSAL	442,447	496,400	314,349	479,245	-3%	17,155
FAMILY & COMMUNITY SUPPORT SERVICES	216,644	275,986	278,350	268,056	-3%	7,930
PLANNING & DEVELOPMENT	363,423	312,900	328,540	255,200	-18%	57,700
ECONOMIC/AGRICULTURE SERVICES	538,154	622,300	434,719	596,950	-4%	25,350
VETERINARIAN SERVICES	60,903	62,200	59,571	62,350	0%	150
SUBDIVISION & LAND DEVELOPMENT	3,672	5,000	22,001	38,200	664%	33,200
RECREATION SERVICES	497,370	527,804	453,404	513,404	-3%	14,400
TOURISM	-	-	-	22,980	100%	22,980
LIBRARY SERVICES	56,000	59,165	59,165	59,165	0%	-
REQUISITIONS	-	-	-	-	0%	-
TOTAL	\$ 12,164,249	\$ 11,272,187	\$ 9,202,555	\$ 11,839,713	5%	\$ 567,526
Surplus/Deficit (available for reserves/capital project)		2,492,304		2,451,061		



Municipal District of Mackenzie # 23
Budget 2001-2002 Variances by object code

Code	Description	2000 Actual	2001 Budget	2001 Actual to October 31/01	2002 Budget	Budget	
						% change over 2001	\$ change over 2001
02--110	Wages & Salaries	\$ 2,212,254	\$ 2,350,381	\$ 1,980,110	\$ 2,536,802	7.93%	\$ 186,421
02--132	Benefits	277,291	301,889	255,403	348,408	15.41%	46,519
02--136	WCB Contributions	24,246	28,700	33,205	34,309	19.54%	5,609
02--150	Isolation Cost	416	26,800	20,135	27,400	2.24%	600
02--151	Honoraria	194,370	258,570	104,251	306,250	18.44%	47,680
02--211	Travel & Subsistence	185,371	204,500	145,960	206,995	1.22%	2,495
02--214	Memberships/Conference	26,985	30,750	40,988	50,930	65.63%	20,180
02--215	Freight	4,045	34,000	37,032	51,200	50.59%	17,200
02--216	Postage	22,013	15,000	16,834	22,820	52.13%	7,820
02--217	Telephone	112,557	109,100	96,952	115,990	6.32%	6,890
02--221	Advertising	61,915	55,000	52,727	53,400	-2.91%	1,600
02--223	Subscriptions/Publication	8,853	5,500	4,669	5,250	-4.55%	250
02--232	Legal	32,007	43,100	21,932	49,000	13.69%	5,900
02--235	Professional Fees	1,744,435	1,418,700	1,136,409	1,443,650	1.76%	24,950
02--239	Training & Education	67,172	112,500	56,660	111,775	-0.64%	725
02--252	Building Repair & Maintenance	45,496	102,800	61,268	99,850	-2.87%	2,950
02--253	Equipment Repair	27,253	167,100	120,802	178,500	6.82%	11,400
02--255	Vehicle Repair	34,929	74,500	78,369	72,000	-3.36%	2,500
02--259	Structure Repair & Maintenance	177,832	483,000	459,220	532,600	10.27%	49,600
02--263	Vehicle & Equip. Lease	319,918	183,500	263,869	115,840	-36.87%	67,660
02--266	Communications	39,823	55,350	55,782	48,840	-11.76%	6,510
02--267	AVL Maintenance	-	-	-	69,800	100.00%	69,800
02--274	Insurance	107,450	91,296	66,141	102,520	12.29%	11,224
02--511	Goods & Supplies	666,740	474,600	347,490	442,295	-6.81%	32,305
02--521	Fuel & Oil	304,892	248,200	239,805	302,100	21.72%	53,900
02--543	Natural Gas	49,841	79,600	52,267	82,450	3.58%	2,850
02--544	Electrical Power	161,019	251,100	214,100	271,100	7.96%	20,000
Long Term Debt and Equipment Lease							
02--841	Long Term Debt-Interest	91,098	79,082	79,083	103,463	30.83%	24,381
02--842	Long Term Debt-Principle	93,502	103,561	103,561	151,756	46.54%	48,195
02--841	Equipment Lease Interest	19,335	10,662	9,358	4,453	-58.23%	6,209
02--842	Equipment Lease Principle	148,908	119,449	112,203	108,579	-9.10%	10,870



ADMINISTRATION

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 589,784.00	\$ 84,462.00	\$ 7,217.00	\$ 778,724.88

1. 13 permanent full time employees; 2 summer employees this number remains the same as 2001
2. 1 Casual and 1 internship have been budgeted for 6 months (these are new positions)
3. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
4. Overtime was budgeted at 5% of regular salaries. In 2001 overtime was budgeted at 3%.
5. Group Benefits increased by 15%
6. CPP calculated at 4.6% this rate might go up or down.
7. WCB calculated with a 20% increase

FIRE

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 25,158.38	\$ 3,658.45	\$ 285.82	\$ 28,816.83

1. 2 permanent employees- salaries allocated to 4 departments
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 5% of regular salaries, same as 2001
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.
- 6.. WCB calculated with a 20% increase

AMBULANCE

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 25,158.38	\$ 3,658.45	\$ 285.82	\$ 28,816.83

1. 2 permanent employees- salaries allocated to 4 departments
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 5% of regular salaries, same as 2001
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.
6. WCB calculated with a 20% increase

BYLAW

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 119,352.00	\$ 17,558.41	\$ 1,664.76	\$ 136,910.41

1. 2 permanent employees fully allocated to this department
2 permanent employees- salaries allocated to 4 departments. This was not allocated to bylaw in 2001
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 5% of regular salaries, same as 2001
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.
- 6.. WCB calculated with a 20% increase



ROADS

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 1,143,067.96	\$ 148,069.46	\$ 16,341.61	\$ 1,291,137.42

1. Wages are based on the next increment plus an additional 4% in anticipation of the union contract negotiations
3. That a Summer Surveyor will be hired (new summer position)
5. That 16 summer staff as general maintenance laborers will be hired (17 laborers were employed in 2001)
6. That an office admin will be hired. This is a new position
7. All summer staff have been budgeted for a six month period
8. Summer Surveyor Assitant will be hired This is a new summer position.
9. 3 Summer Equipment Operators will be hired with 50% of their wages going to Projects. These are new positions.
10. Group Benefits calculated with a 15% increase
11. WCB calculated with a 20% increase
12. CPP calculated at 4.6% this rate might go up or down.
14. 1 leadhand budgeted for 8 months instead of 12 months
15. An equipment operator will be hired for Fort Vermilion area
16. Overtime calculated at 10% of regular wages, same as 2001

UTILITIES

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 437,150.00	\$ 60,500.00	\$ 5,900.00	\$ 497,650.00

1. 8 permanent employees ; 1 summer employee
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 10% of regular wages. In 2001 overtime was budgeted at 5%.
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.
- 6.. WCB calculated with a 20% increase
7. Summer employee budgeted for 6 months

DEVELOPMENT

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 101,829.12	\$ 16,513.49	\$ 1,445.08	\$ 118,342.61

1. 2 permanent employees fully allocated to this department
2 permanent employees- salaries allocated to 4 departments
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 5% of regular salaries, same as 2001
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.(4.3% IN 2001)
- 6.. WCB calculated with a 20% increase



AGRICULTURE

	Salaries	Benefits	WCB	Total
Total Salaries & Benefits	\$ 94,631.55	\$ 11,746.16	\$ 1,296.98	\$ 106,377.71

1. 1 permanent full time staff; 2 seasonal staff budgeted for 6 months
2. Salaries are based on 1 increment plus an additional 4% in anticipation of union negotiations
3. Overtime was budgeted at 5% of regular salaries
4. Group Benefits increased by 15%
5. CPP calculated at 4.6% this rate might go up or down.(4.3% in 2001)
- 6.. WCB calculated with a 20% increase

	Salaries	Benefits	WCB	Total
Grand Total	\$ 2,536,131.39	\$ 346,166.42	\$ 34,437.07	\$ 2,916,734.88

0

0

0

Assessment & Taxation Charts

<u>Chart</u>	<u>Page</u>
Assessment History – Total Assessment	01
Assessment History – Assessment Class by Year	02
Municipal Revenue History – Total Municipal Revenue	03
Municipal Revenue History – Assessment Class by Year	04
Municipal Revenue History – Total Percent of Increase	05
Municipal Revenue History – Assessment Class by Year Percent	06
Assessment History No OSB – Total Assessment	07
Municipal Revenue History No OSB – Assessment Class by Year	08
Municipal Revenue History No OSB – Assessment Class by Year Percent	09
2001 Residential Tax Rate Pie Chart – Percent	10
2001 Non-Residential Tax Rate Pie Chart – Percent	11
Total Tax Rate History – Assessment Class by Year	12
Municipal Tax Rate History – Assessment Class by Year	13
Tax Rate Comparison – Residential and Farmland	14
Tax Rate Comparison – Non-Residential	15
Tax Rate Comparison – Linear	16
Tax Rate Comparison – Machinery & Equipment	17



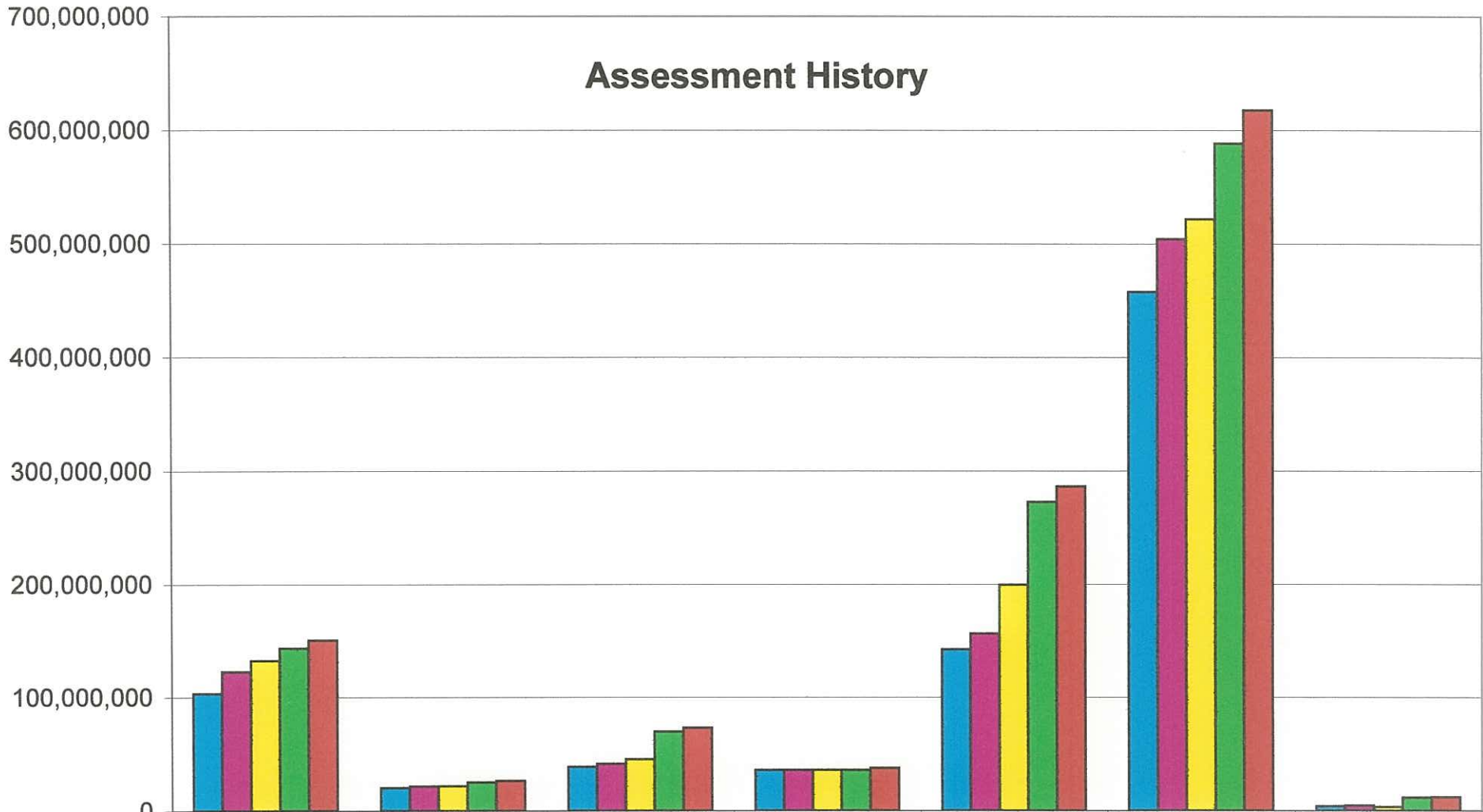
Assessment History



■ Total Assessment	802,734,200	886,968,670	960,625,200	1,147,152,420	1,066,556,530	1,204,510,041
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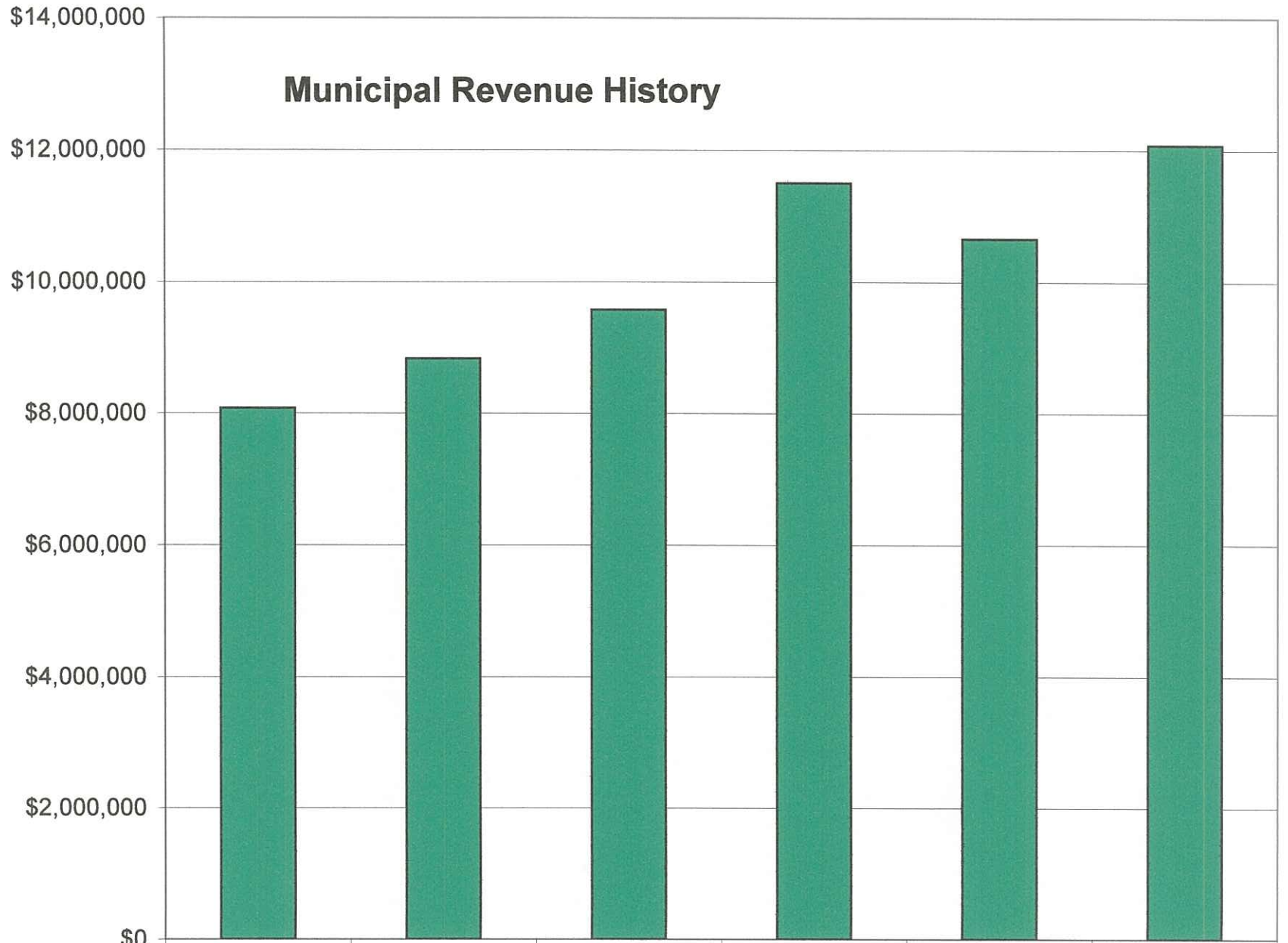
Assessment History



	Residential Property	Commercial Property	Industrial Property	Farmland Property	Machinery & Equipment	Linear	G.I.L.
1998	103,356,840	20,317,750	38,743,900	35,958,410	142,361,840	457,913,470	4,081,990
1999	122,652,130	21,561,790	41,487,630	35,961,430	156,342,070	504,283,350	4,680,270
2000	132,490,920	21,964,730	45,574,180	35,992,790	199,454,740	521,741,440	3,406,400
2001	143,551,930	25,205,020	69,801,330	35,985,600	272,662,790	588,375,040	11,570,710
2002	150,729,527	26,465,271	73,291,397	37,784,880	286,295,930	617,793,792	12,149,246



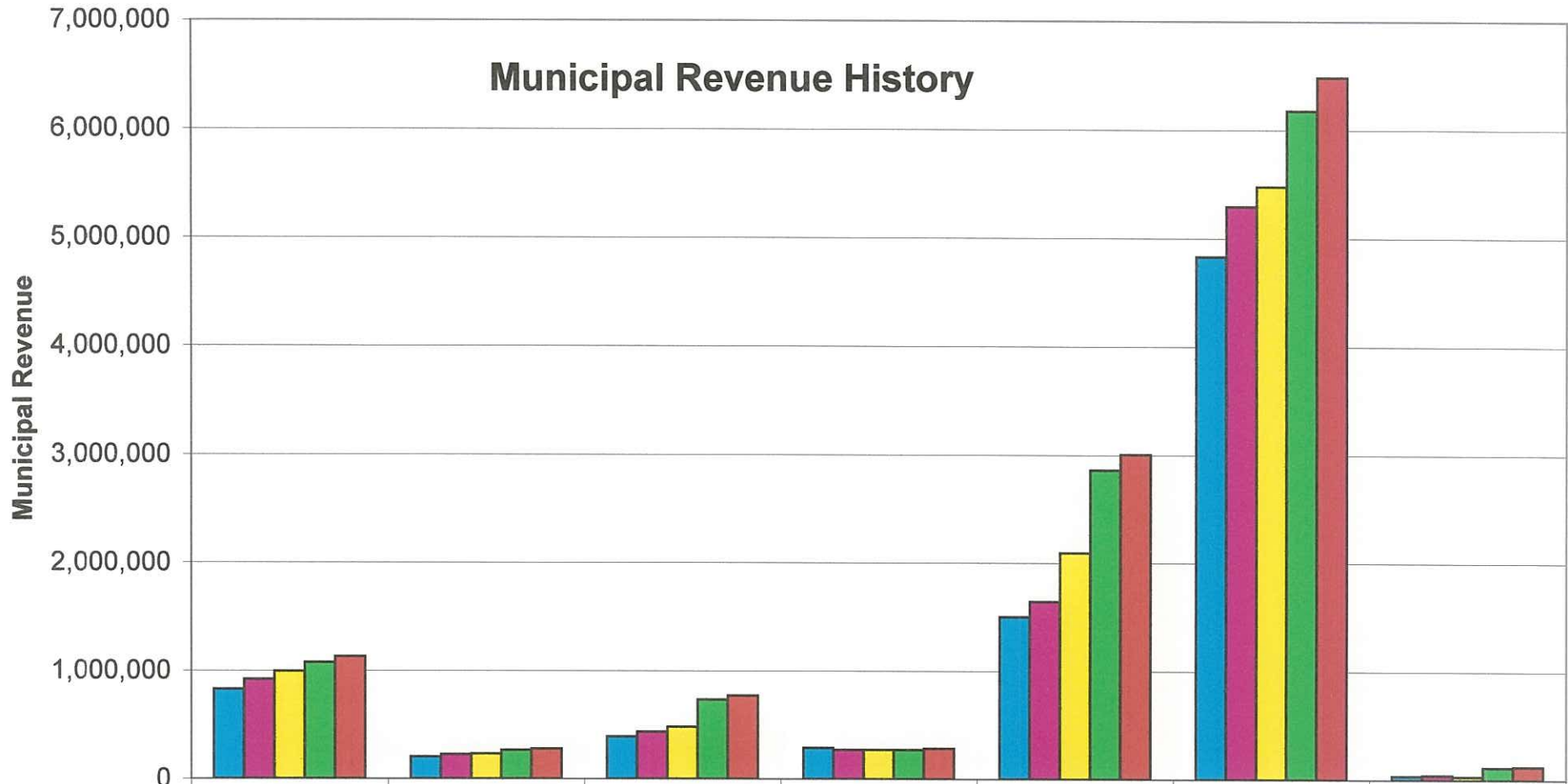
Municipal Revenue History



■ Total Municipal Revenue	\$8,079,074	\$8,833,184	\$9,576,970	\$11,502,411	\$10,656,154	\$12,077,531
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Municipal Revenue History

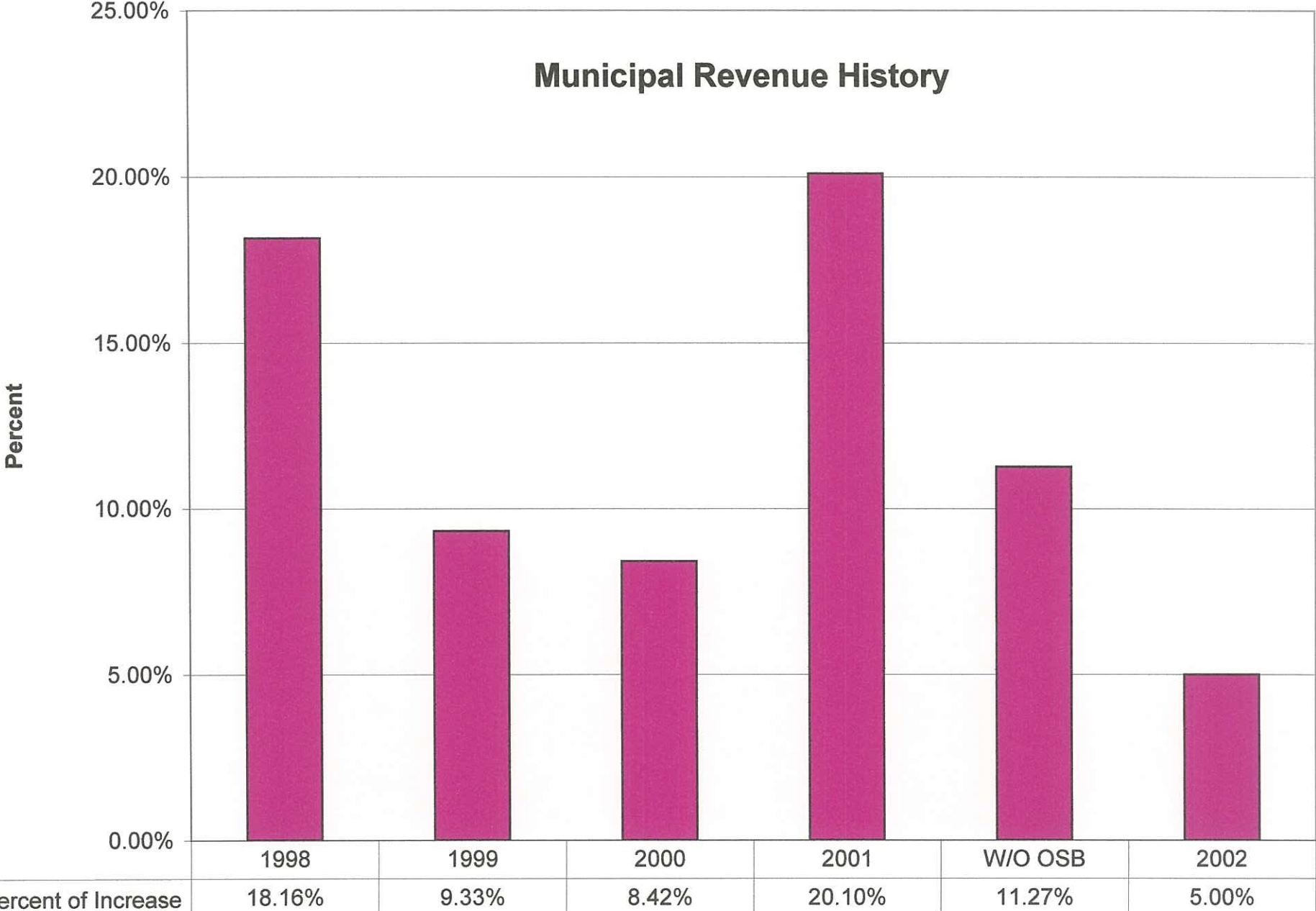


	Residential Property	Commercial Property	Industrial Property	Farmland Property	Machinery & Equipment	Linear	G.I.L.
1998	826,855	204,193	389,376	287,667	1,501,917	4,830,987	38,078
1999	919,891	226,399	435,620	269,711	1,641,592	5,294,975	44,997
2000	993,682	230,630	478,529	269,946	2,094,275	5,478,285	31,623
2001	1,076,639	264,653	732,914	269,892	2,862,959	6,177,938	117,416
2002	1,130,471	277,885	769,560	283,387	3,006,107	6,486,835	123,286

Assessment Class by Year

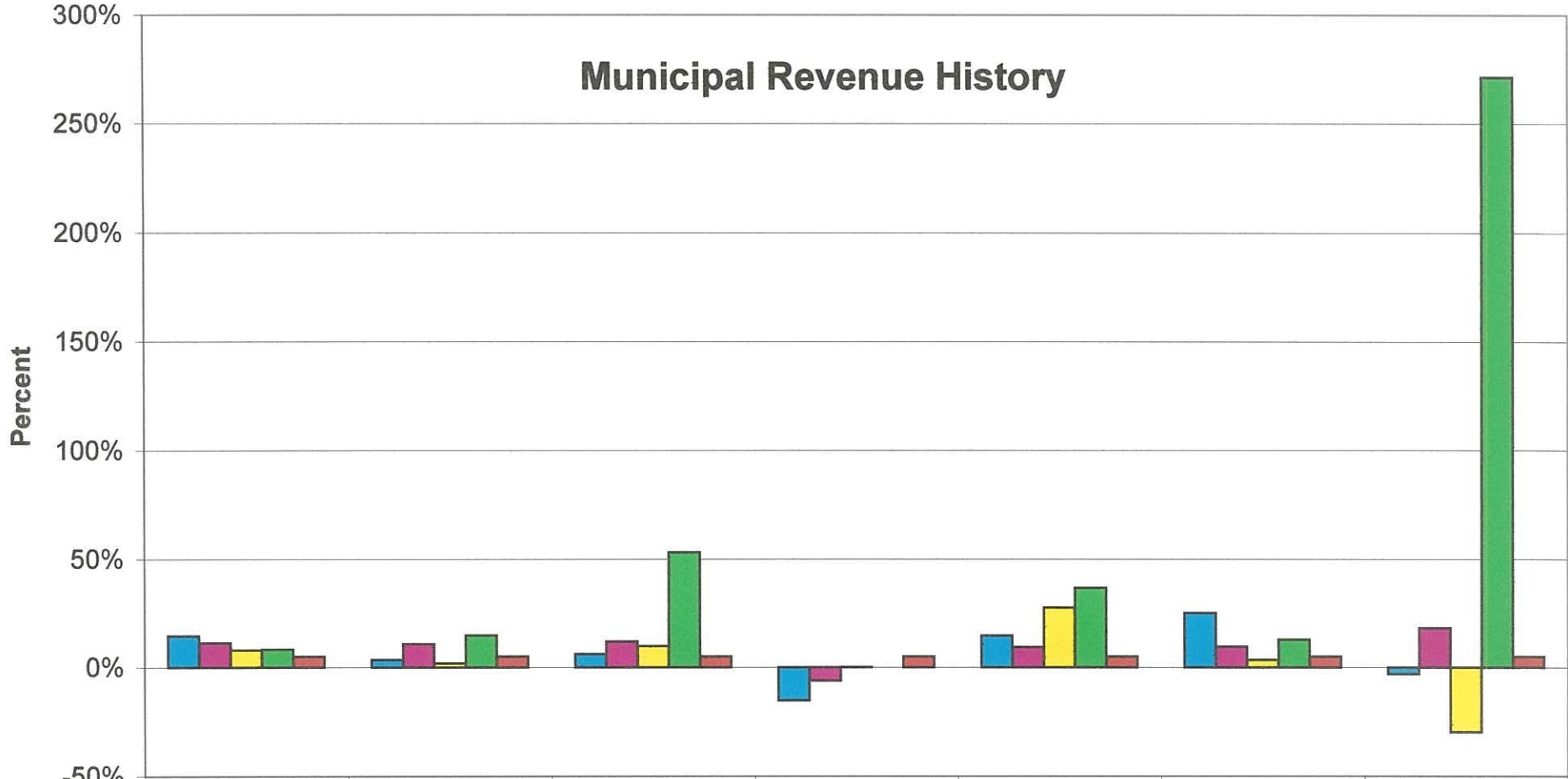


Municipal Revenue History





Municipal Revenue History

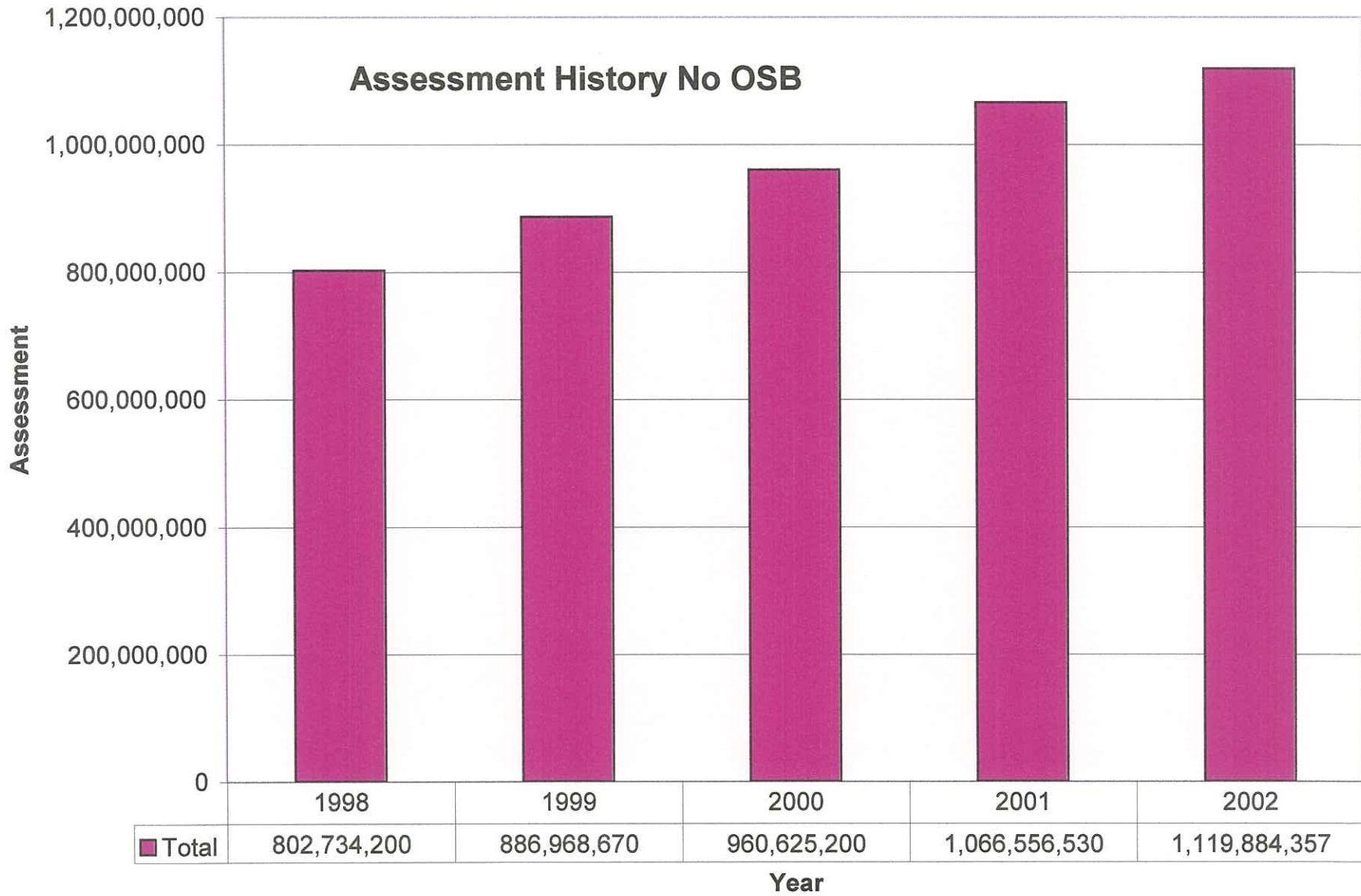


	Residential Property	Commercial Property	Industrial Property	Farmland Property	Machinery & Equipment	Linear	G.I.L.
1998	15%	3%	6%	-15%	15%	25%	-3%
1999	11%	11%	12%	-6%	9%	10%	18%
2000	8%	2%	10%	0%	28%	3%	-30%
2001	8%	15%	53%	0%	37%	13%	271%
2002	5%	5%	5%	5%	5%	5%	5%

Assessment Class by Year

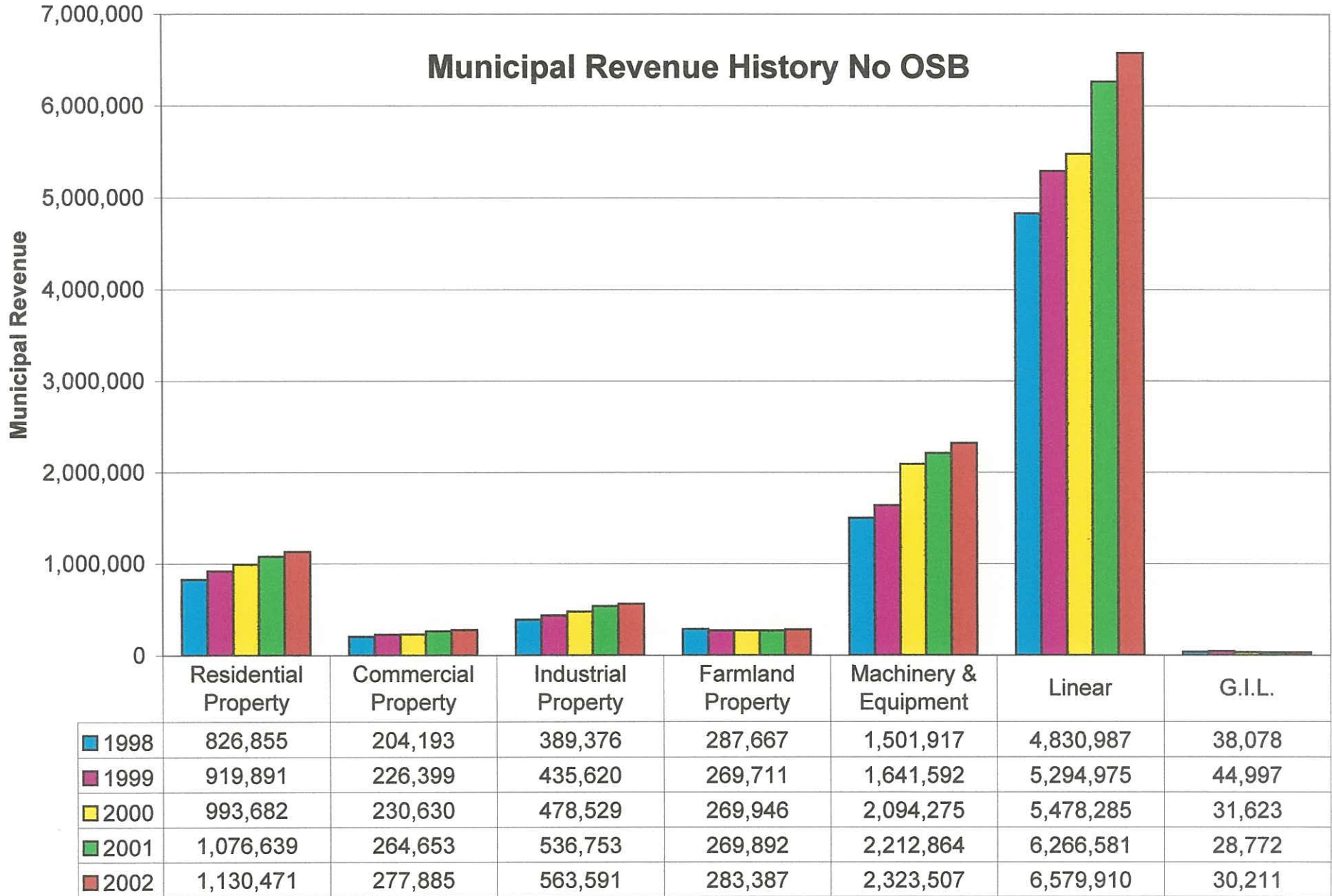


Assessment History No OSB





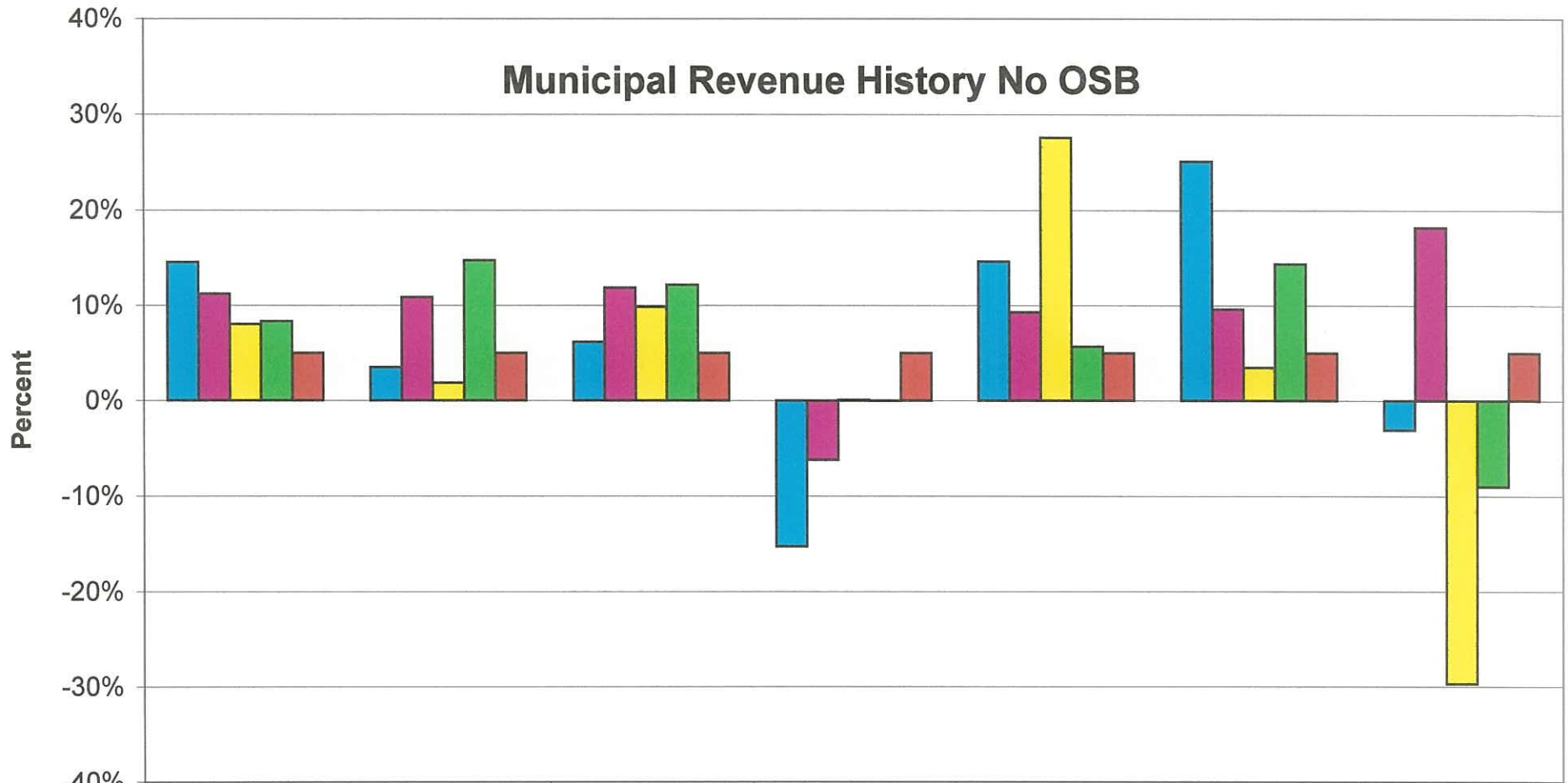
Municipal Revenue History No OSB



Assessment Class by Year



Municipal Revenue History No OSB

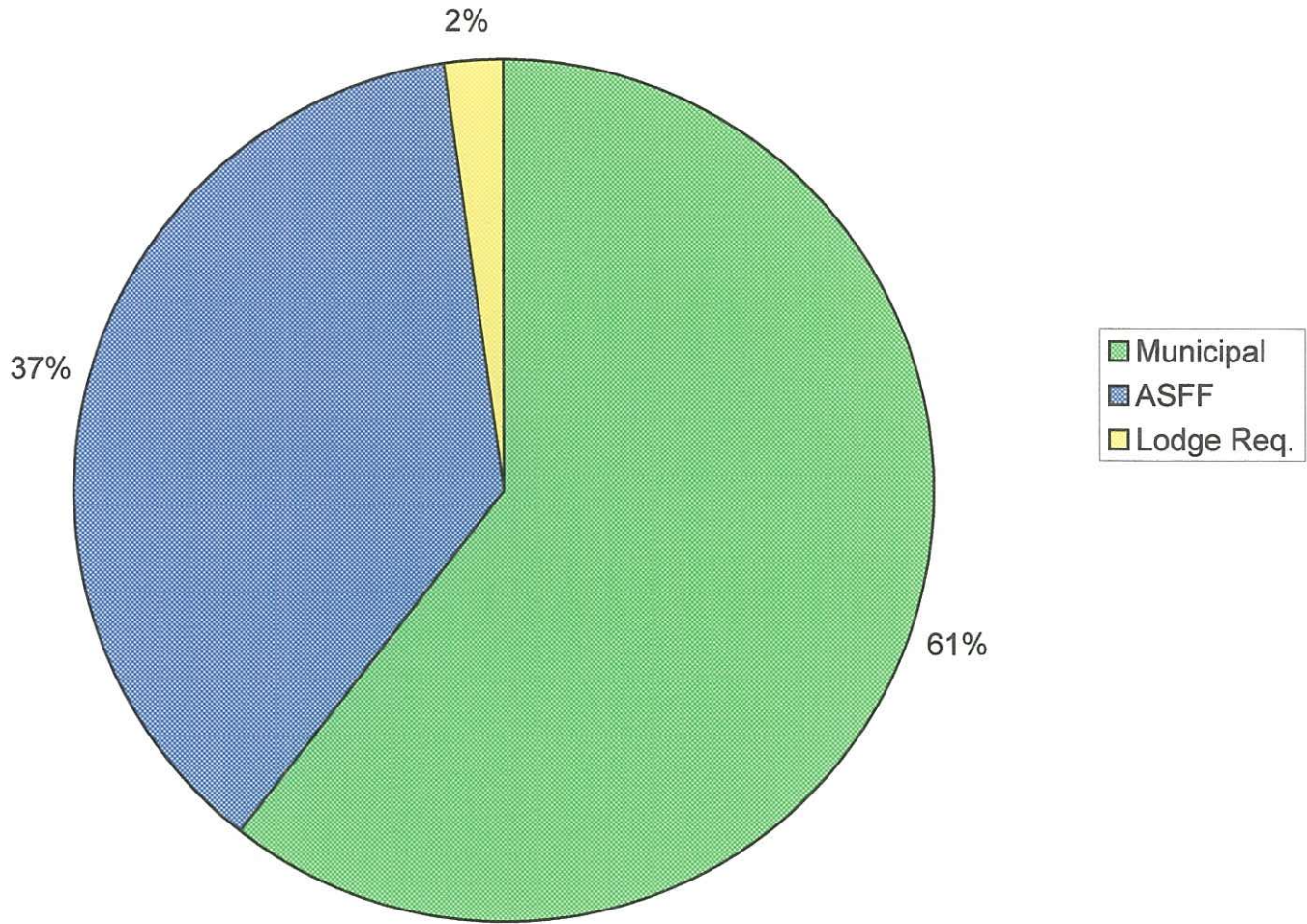


	Residential Property	Commercial Property	Industrial Property	Farmland Property	Machinery & Equipment	Linear	G.I.L.
1998	15%	3%	6%	-15%	15%	25%	-3%
1999	11%	11%	12%	-6%	9%	10%	18%
2000	8%	2%	10%	0%	28%	3%	-30%
2001	8%	15%	12%	0%	6%	14%	-9%
2002	5%	5%	5%	5%	5%	5%	5%

Assessment Class by Year

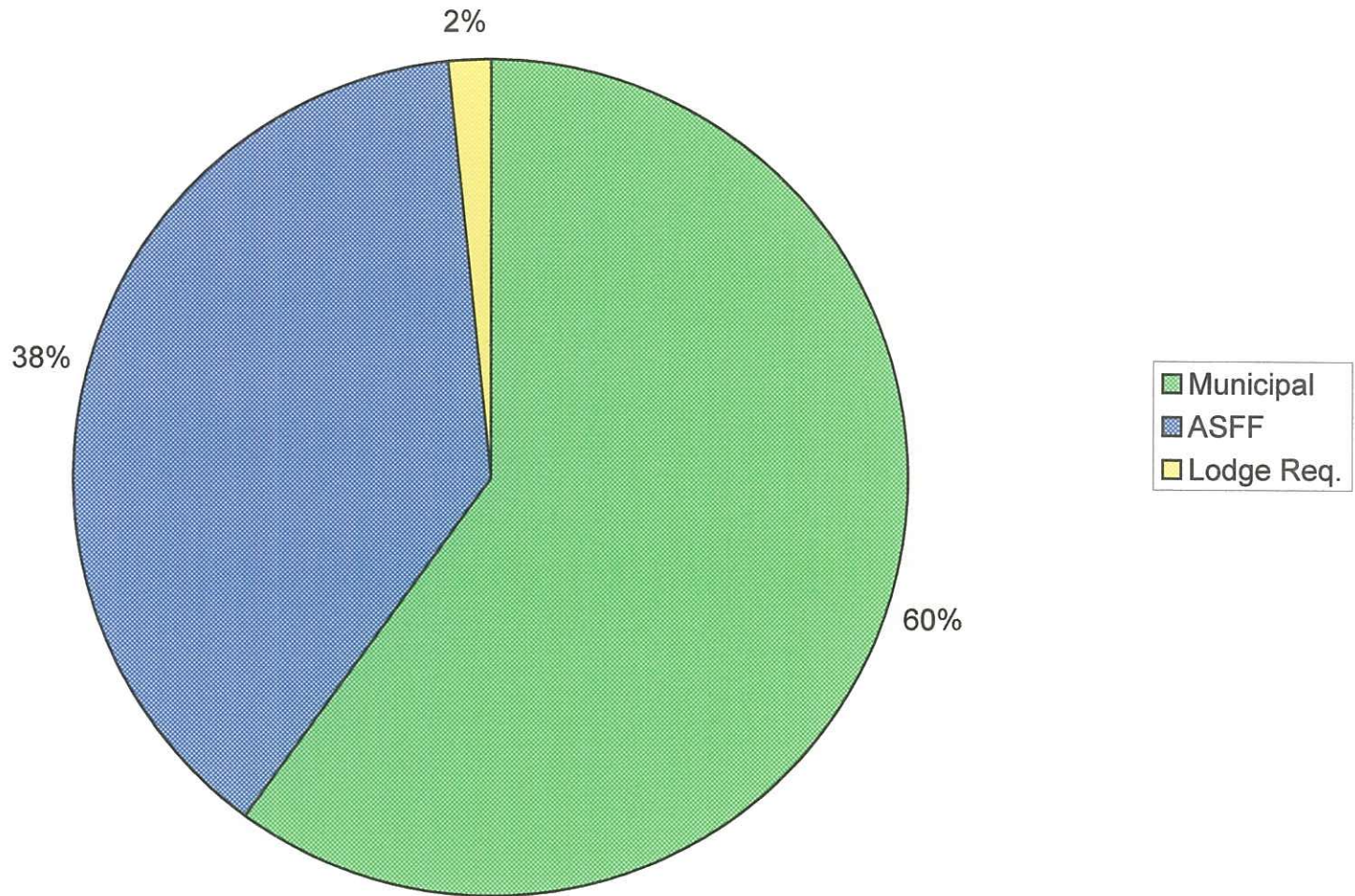


2001 Residential Tax Rate



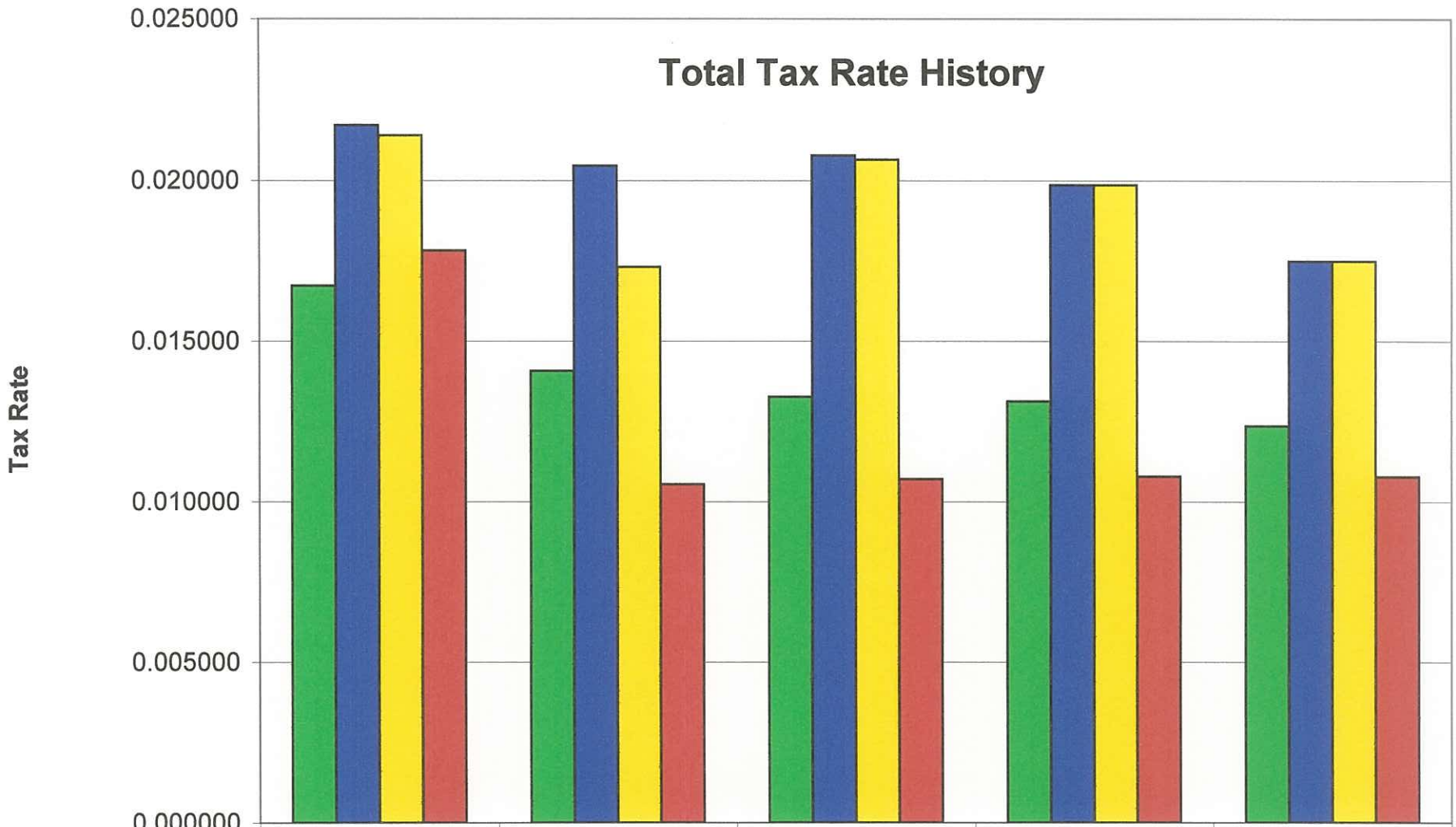


2001 Non-Residential Tax Rate





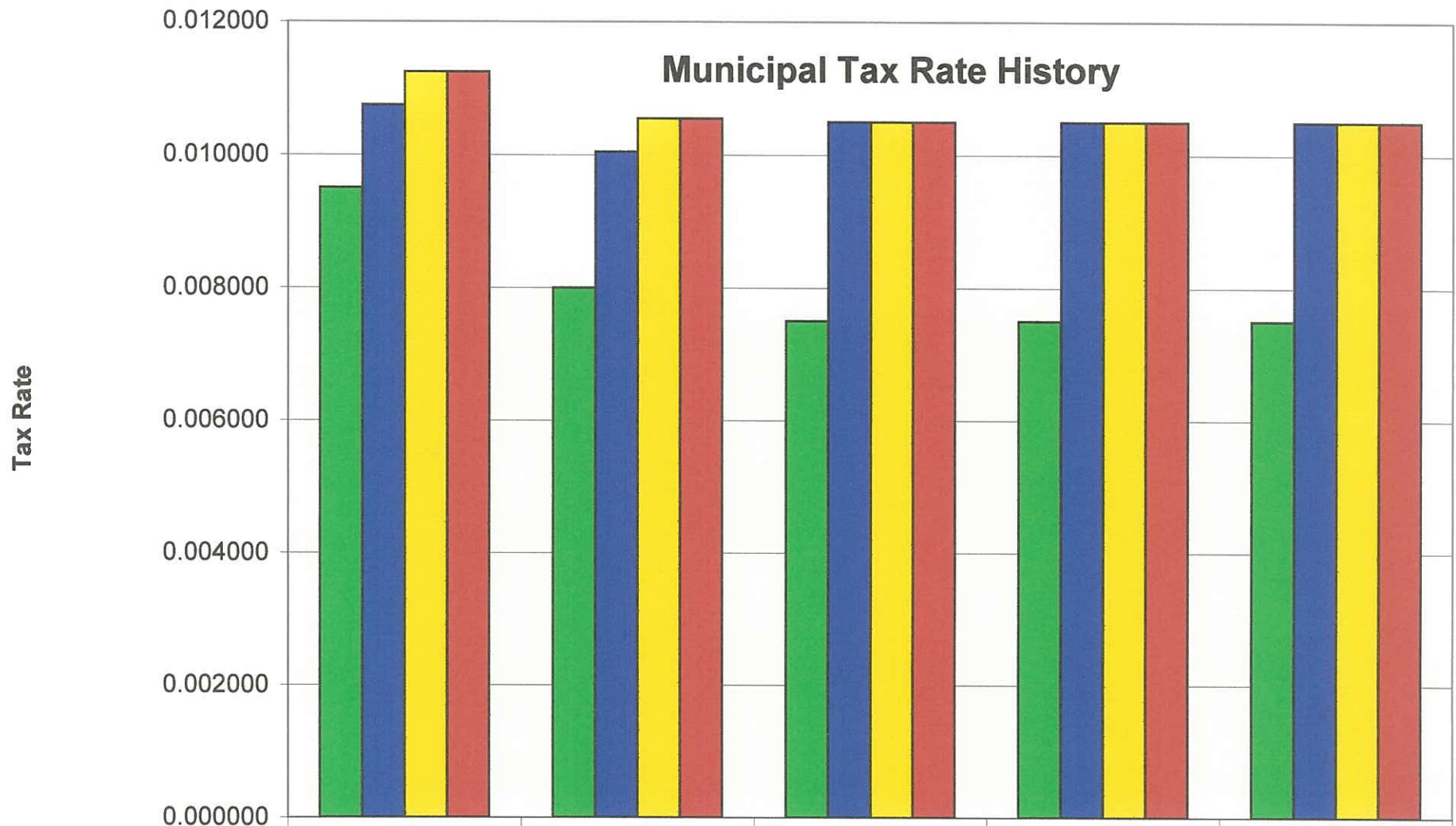
Total Tax Rate History



	1997	1998	1999	2000	2001
Residential and Farmland	0.016730	0.014082	0.013272	0.013130	0.012363
Non-Residential	0.021706	0.020458	0.020770	0.019861	0.017498
Linear	0.021392	0.017312	0.020646	0.019861	0.017498
Machinery and Equipment	0.017824	0.010550	0.010712	0.010788	0.010778

Assessment Class by Year

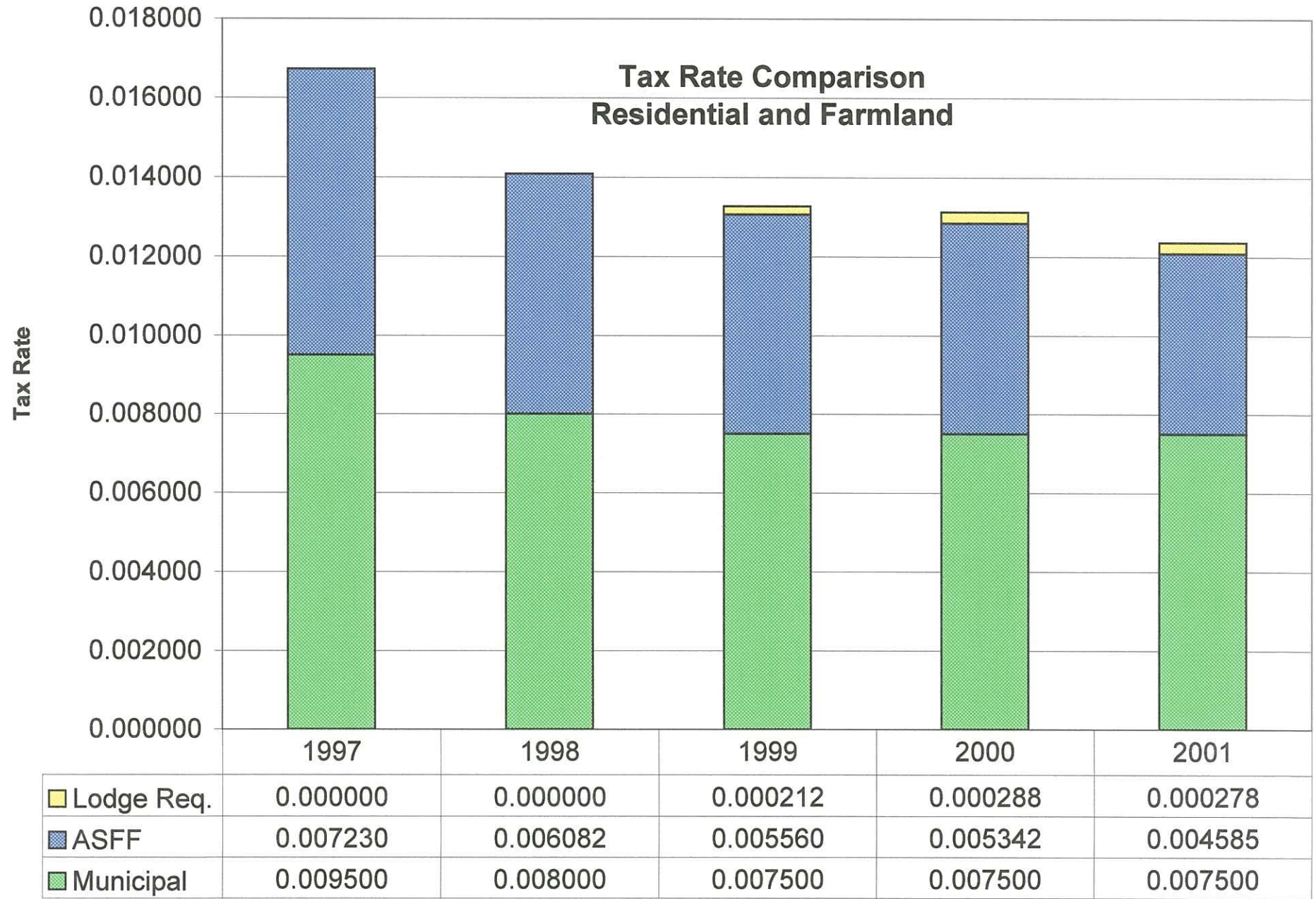




	1997	1998	1999	2000	2001
Residential and Farmland	0.009500	0.008000	0.007500	0.007500	0.007500
Non-Residential	0.010750	0.010050	0.010500	0.010500	0.010500
Linear	0.011250	0.010550	0.010500	0.010500	0.010500
Machinery and Equipment	0.011250	0.010550	0.010500	0.010500	0.010500

Assessment Class by Year

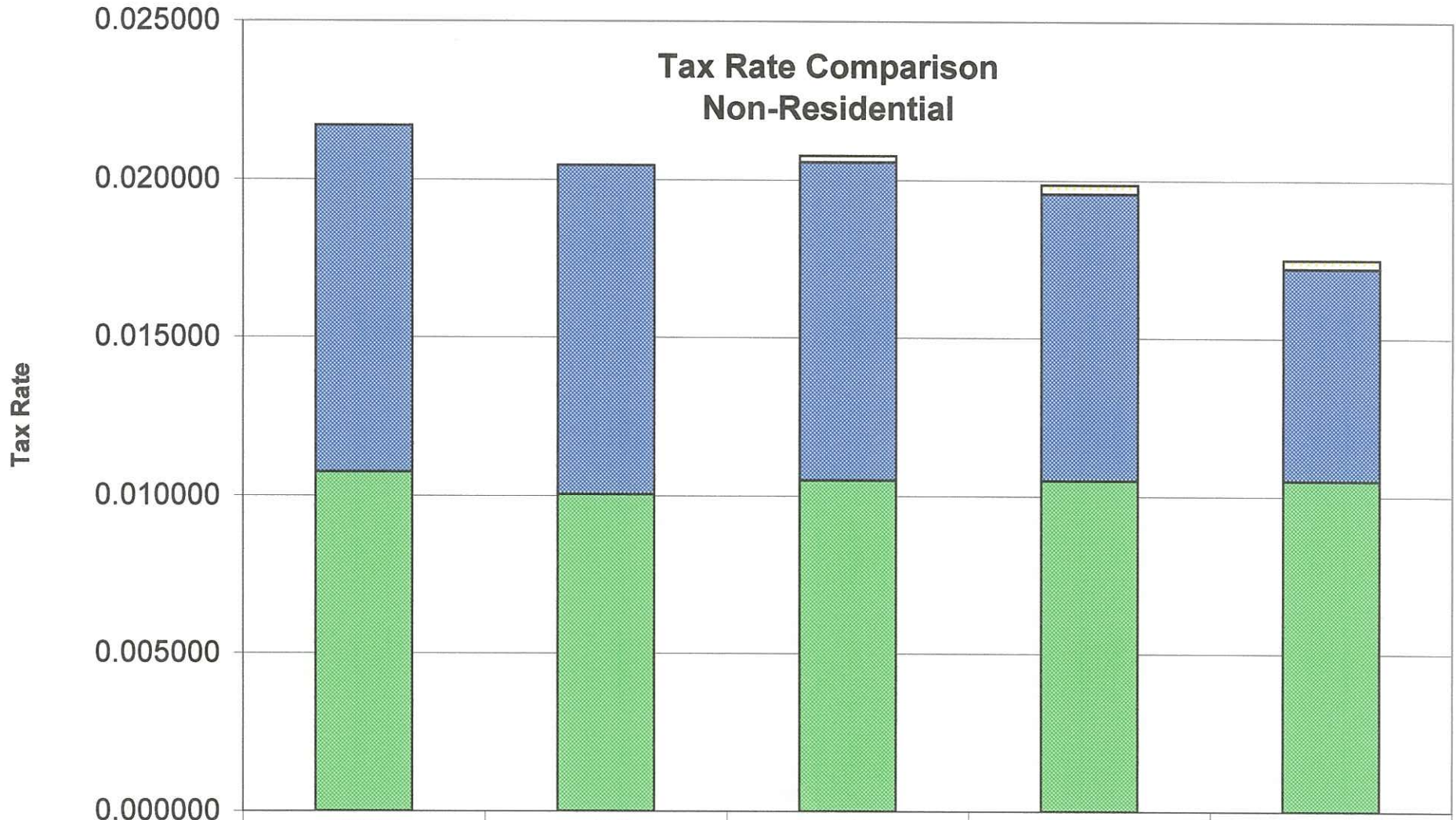




Year



Tax Rate Comparison Non-Residential

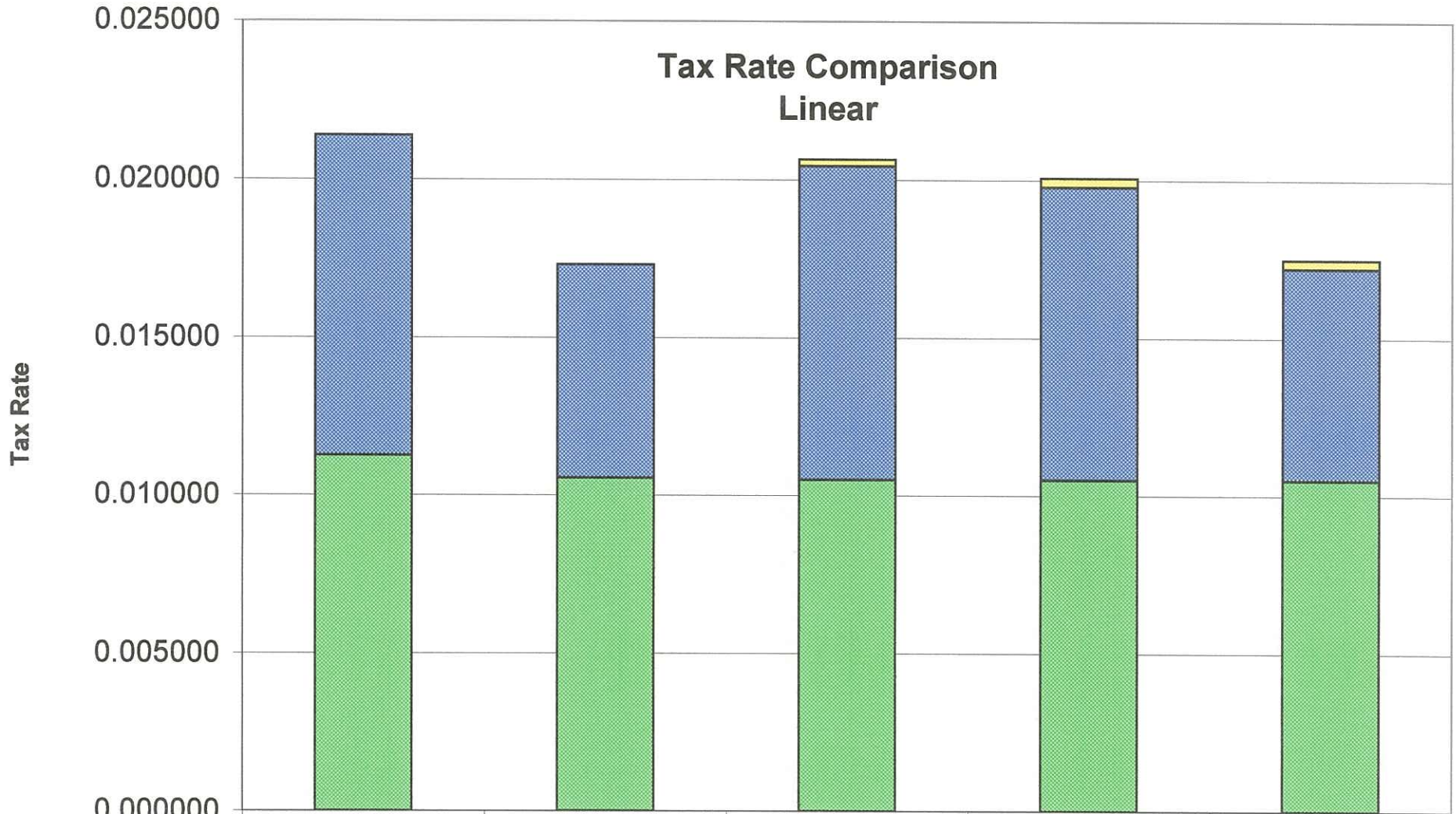


	1997	1998	1999	2000	2001
Lodge Req.	0.000000	0.000000	0.000212	0.000288	0.000278
ASFF	0.010956	0.010408	0.010058	0.009073	0.006720
Municipal	0.010750	0.010050	0.010500	0.010500	0.010500

Year



Tax Rate Comparison Linear

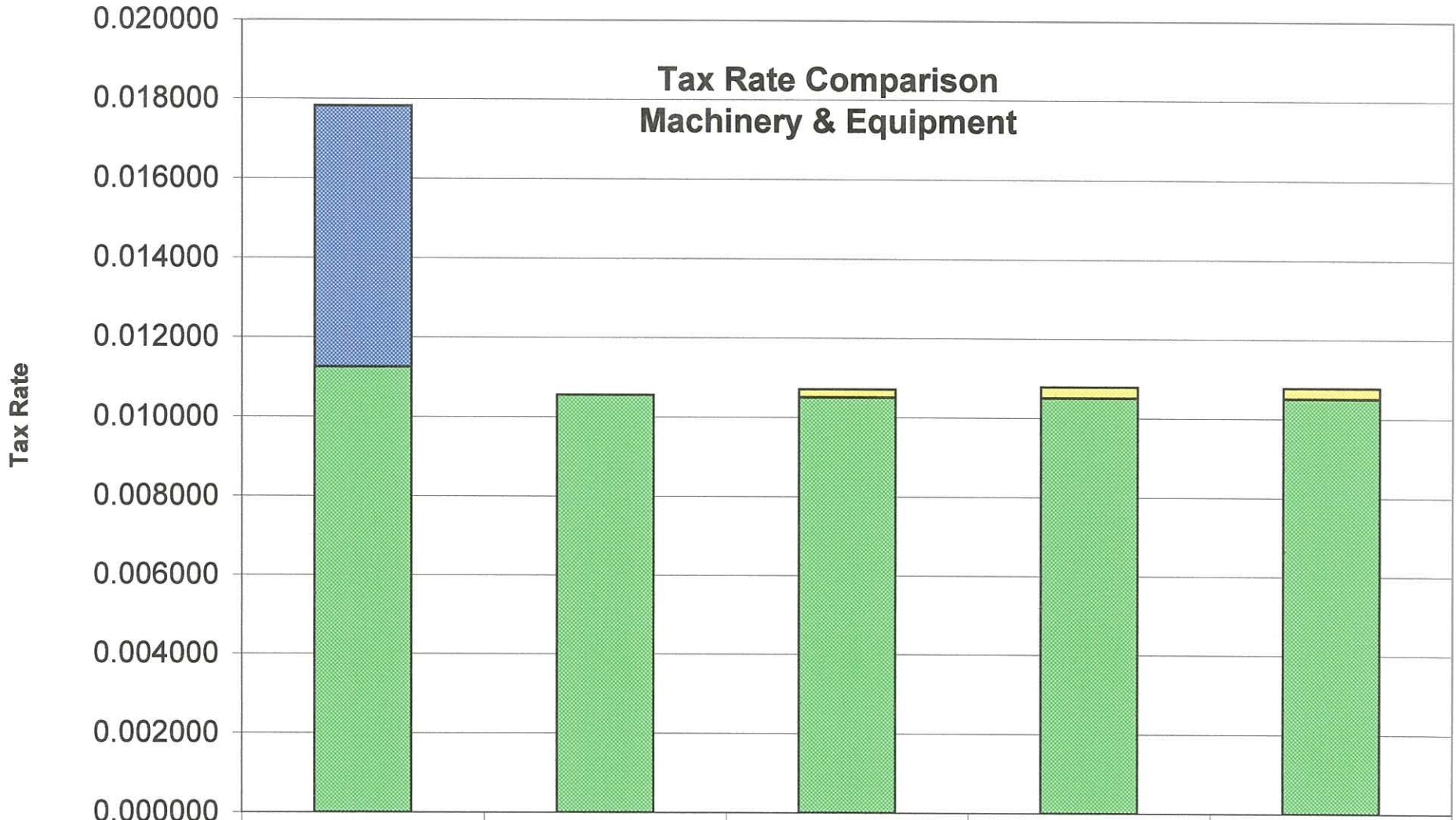


	1997	1998	1999	2000	2001
Lodge Req.	0.000000	0.000000	0.000212	0.000288	0.000278
ASFF	0.010142	0.006762	0.009934	0.009281	0.006720
Municipal	0.011250	0.010550	0.010500	0.010500	0.010500

Year



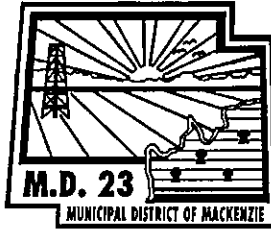
Tax Rate Comparison Machinery & Equipment



	1997	1998	1999	2000	2001
■ Lodge Req.	0.000000	0.000000	0.000212	0.000288	0.000278
■ ASFF	0.006574	0.000000	0.000000	0.000000	0.000000
■ Municipal	0.011250	0.010550	0.010500	0.010500	0.010500

Year





M.D. of Mackenzie No. 23

Request For Decision

Meeting:	Special Council Meeting
Meeting Date:	December 5, 2001
Originated By:	Harvey Prockiw, CAO
Title:	ADM033 – To Reimburse Employees for the Use of Their Personal Vehicle for Municipal Use
Agenda Item No:	

BACKGROUND / PROPOSAL:

Council had requested that Policy ADM033 – To Reimburse Employees for the Use of Their Personal Vehicle for Municipal Use be brought back to a future meeting for review.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

COSTS / SOURCE OF FUNDING:

RECOMMENDED ACTION (by originator):

For discussion.

Review:

Dept.

C.A.O.



Municipal District of Mackenzie No. 23

Title	PERSONAL VEHICLE ALLOWANCE RATE STRUCTURE	Policy No.	ADM033
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Legislature Reference	Municipal Government Act, Section 5
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Purpose
To reimburse employees for the use of their personal vehicle for municipal use.

Policy Statement and Guidelines

Based upon the completion of a Vehicle Costing Analysis, it was ~~noted~~ **determined** that it would benefit the municipality to allow ~~certain~~ **specific** employees the option of using their personal vehicles for municipal business.

1. ~~Employees shall submit their request to use their personal vehicle for municipal use to the Chief Administrative Officer (CAO).~~
2. The CAO shall review ~~requests~~ and authorize which employees shall ~~to~~ use their personal vehicle for municipal use ~~by using the following guidelines:~~
 - a) ~~The CAO shall, using shall estimated kilometres shall be determined by the previous years kilometres incurred by the employee for municipal use, determine the kilometre range for the individual employee;~~
 - b) ~~vehicle type required;~~
 - c) ~~The CAO shall authorize payment of fixed bi-weekly rates to be paid as per the attached schedule; following kilometre ranges (proposed rates exclude fuel consumption):~~

25,000 — 35,000	—————	\$356.00
35,000 — 45,000	—————	\$480.00
45,000 — 55,000	—————	\$534.00
 - d) ~~by-weekly rates paid to authorized employees shall be determined using the estimated kilometres and vehicle type in accordance with the attached schedule.~~
3. If the employee exceeds the annual pre-determined ~~estimated~~ kilometres range the employee shall be reimbursed the difference to the appropriate ~~actual~~ kilometres ~~range the employee actually used.~~
4. If the employee incurs less kilometres than the pre-determined ~~estimated~~ kilometres ~~range~~ the employee shall be dropped to the appropriate ~~actual~~ kilometres ~~range~~ and the difference ~~shall~~ **will** be taken off of the ~~new-determined~~

following years estimated kilometres range to reconcile what the employee actually should have been paid.

- 5. The employee shall provide the municipality with a business use insurance policy with the following minimum requirements:
 - a) \$2,000,000 Public Liability and Disability
 - b) use for transporting passengers (6A Endorsement)
- 6. The municipality shall ensure the M.D. of Mackenzie insurance policy includes "non-owned automobile insurance" for employees using another employee's personal vehicle for municipal use.
- 7. The employee shall be responsible for all expenses incurred with the use of their personal vehicle for municipal use *with the exception of fuel.*
- 8. The municipality shall provide the employee with a fuel card and cover the fuel expenses incurred by the use of the personal vehicle for municipal use.
- 9. The CAO shall review the rate structure and the pre-determined employee ranges prior to January of each year.
- 10. The CAO shall enter into agreements with the designated employees for the use of their personal vehicle for municipal use.

	Date	Resolution Number
Approved		
Amended		
Amended		

Municipal District of Mackenzie No. 23

Title	PERSONAL VEHICLE ALLOWANCE RATE STRUCTURE	Policy No.	ADM033
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Legislature Reference	Municipal Government Act, Section 5
-----------------------	-------------------------------------

Purpose

To reimburse employees for the use of their personal vehicle for municipal use.

Policy Statement and Guidelines

Based upon the completion of a Vehicle Costing Analysis, it was determined that it would benefit the municipality to allow specific employees the option of using their personal vehicles for municipal business.

1. Employees shall submit their request to use their personal vehicle for municipal use, to the Chief Administrative Officer (CAO).
2. The CAO shall review requests and authorize employees to use their personal vehicle for municipal use by using the following guidelines:
 - a) estimated kilometres shall be determined by the previous years kilometres incurred by the employee.
 - b) vehicle type required.
 - c) by-weekly rates paid to authorized employees shall be determined using the estimated kilometres and vehicle type in accordance with the attached schedule.
 - d) authorize payment of fixed bi-weekly rates shall be paid as per the attached schedule
3. If the employee exceeds the annual pre-determined estimated kilometres the employee shall be reimbursed the difference to the actual kilometres used.
4. If the employee incurs less kilometres than the pre-determined estimated kilometres the employee shall be dropped to the actual kilometres used and the difference shall be taken off of the following years estimated kilometres to reconcile what the employee actually should have been paid.
5. The employee shall provide the municipality with a business use insurance policy with the following minimum requirements:
 - a) \$2,000,000 Public Liability and Disability
 - b) use for transporting passengers (6A Endorsement)

6. The municipality shall ensure the M.D. of Mackenzie insurance policy includes "non-owned automobile insurance" for employees using another employee's personal vehicle for municipal use.
7. The employee shall be responsible for all expenses incurred with the use of their personal vehicle for municipal use *with the exception of fuel*.
8. The municipality shall provide the employee with a fuel card and cover the fuel expenses incurred by the use of the personal vehicle for municipal use.
9. The CAO shall review the rate structure and the pre-determined employee ranges prior to January of each year.
10. The CAO shall enter into agreements with the designated employees for the use of their personal vehicle for municipal use.

	Date	Resolution Number
Approved		
Amended		
Amended		

DESCRIPTION

2001 DODGE 1/2 TON REG CAB 4X2

2001 DODGE 1/2 TON REG CAB 4X2

2001 DODGE 1/2 TON REG CAB 4X2
2002 DODGE 1/2 TON REG CAB 4X2

2002 DODGE 1/2 TON REG CAB 4X4

2002 DODGE 1/2 TON REG CAB 4X4

2002 DODGE 1/2 TON REG CAB 4X4
2002 DODGE 1/2 TON REG CAB 4X4

2002 DODGE 1/2 TON QUAD CAB 4X4
2003 DODGE 1/2 TON QUAD CAB 4X4

0

9

Municipal District of Mackenzie No. 23

NOTES TO FINANCIAL STATEMENTS

December 31, 2000

6. DEFERRED REVENUE

	2000	1999
	\$	\$
Prepaid local improvements	50,815	34,875
Restricted grant funding	410,550	382,624
	<u>461,365</u>	<u>417,499</u>

7. LONG-TERM DEBT

	2000	1999
	\$	\$
Debentures -		
Alberta Mortgage and Housing Corporation		
7 3/4%, due 2001	9,701	18,705
Alberta Municipal Financing Corporation		
9 3/4%, due 2003	80,657	102,913
10 3/8%, due 2004	87,519	104,510
12% due 2007	511,309	556,559
Alberta Treasury Branch loan -		
6.25% due 2003	81,859	125,629
Capital leases -		
4.73% due 2002	147,114	215,730
4.41%, due 2000		36,522
	<u>918,159</u>	<u>1,160,568</u>



Municipal District of Mackenzie No. 23

NOTES TO FINANCIAL STATEMENTS

December 31, 2000

7. LONG-TERM DEBT (CONTINUED)

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

	Principal \$	Interest \$	Total \$
2001	223,010	89,744	312,754
2002	213,794	72,324	286,118
2003	115,842	56,320	172,162
2004	96,419	43,452	139,871
2005	79,746	32,291	112,037
To maturity	189,348	34,725	224,073
	918,159	328,856	1,247,015

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:

	2000 \$	1999 \$
Total debt limit	18,464,463	21,562,886
Total debt	918,159	1,160,568
Amount by which debt limit exceeds debt	17,546,304	20,402,318
Service on debt limit	3,077,411	3,593,814
Service on debt	312,754	350,886
Amount by which debt servicing limit exceeds debt servicing	2,764,657	3,242,928

**Municipal District of MacKenzie
DEBENTURE DETAIL REPORT
2001 - 2002**

DEBENTURE NO. 01

Financing: Alberta Housing Corp

Interest Rate: 7.5%

Term: 25 Years

Maturity Date	Payment	Principal	Interest	Balance
				9,700.53
01-Jun-01	10,482.00	9,700.53	781.47	0.00
	10,482.00	9,700.53	781.47	
G/L Code	02-41-832	Principle	Fort Vermillion Water	
	02-41-831	Interest		
	04-314-41-12	Balance Sheet		

DEBENTURE NO. 02

Financing: AMFC

Interest Rate: 9.75%

Term: 23 Years

Maturity Date	Payment	Principal	Interest	Balance
				18,409.45
15-Oct-01	7,370.20	5,575.28	1,794.92	12,834.17
15-Oct-02	7,370.20	6,118.87	1,251.33	6,715.30
15-Oct-03	7,370.20	6,715.30	654.74	0.00
	22,110.60	18,409.45	3,701.00	
G/L Code	02-41-832	Principle	Fort Vermillion Water	
	02-41-831	Interest		
	04-314-41-12	Balance Sheet		

DEBENTURE NO. 03

Financing: AMFC

Interest Rate: 9.75%

Term: 25 Years

Maturity Date	Payment	Principal	Interest	Balance	
				62,247.32	
15-Oct-01	24,920.48	18,851.37	6,069.11	43,395.95	62247.3
15-Oct-02	24,920.48	20,689.37	4,231.11	22,706.58	
15-Oct-03	24,920.48	22,706.58	2,213.90	0.00	
	74,761.44	62,247.32	12,514.12		
G/L Code	02-42-832	Principle	Sewage		
	02-42-831	Interest			
	04-314-42-12	Balance Sheet			

DEBENTURE NO. 4

Financing: AMFC

Interest Rate: 10.375%

Bylaw No. 434

Term: 20 Years

Maturity Date	Payment	Principal	Interest	Balance	
				87,518.99	
02-Jan-01	27,834.14	18,754.04	9,080.10	68,764.95	
02-Jan-02	27,834.14	20,699.78	7,134.36	48,065.17	
02-Jan-03	27,834.14	22,847.38	4,986.76	25,217.79	
02-Jan-04	27,834.14	25,217.79	2,616.35	0.00	
	111,336.56	87,518.99	23,817.57		
G/L Code	02-41-832	Principle	Fort Vermilion Water		
	02-41-831	Interest			
	04-314-41-12	Balance Sheet			

DEBENTURE NO. 5

Financing: AMFC

Interest Rate: 12%

Term: 20 Years

Maturity Date	Payment	Principal	Interest	Balance	
				276660.59	

15-Aug-01	60,621.24	27,421.97	33,199.27	249,238.62
15-Aug-02	60,621.24	30,712.61	29,908.63	218,526.02
15-Aug-03	60,621.24	34,398.12	26,223.12	184,127.90
15-Aug-04	60,621.24	38,525.89	22,095.35	145,602.00
15-Aug-05	60,621.24	43,149.00	17,472.24	102,453.01
15-Aug-06	60,621.24	48,326.88	12,294.36	54,126.13
15-Aug-07	60,621.24	54,126.12	6,495.12	0.00
	424,348.68	276,660.59	147,688.09	

G/L Code	02-41-832	Principle	La Crete Sewage
	02-41-831	Interest	
	04-314-42-13	Balance Sheet	

DEBENTURE NO. 6

Financing: AMFC

Interest Rate: 12.00%
Term: 20 Years

Maturity Date	Payment	Principal	Interest	Balance
				234,648.37
15-Aug-01	51,415.63	23,257.83	28,157.80	211,390.54
15-Aug-02	51,415.63	26,048.76	25,366.87	185,341.78
15-Aug-03	51,415.63	29,174.62	22,241.01	156,167.16
15-Aug-04	51,415.63	32,675.57	18,740.06	123,491.59
15-Aug-05	51,415.63	36,596.64	14,818.99	86,894.95
15-Aug-06	51,415.63	40,988.24	10,427.39	45,906.72
15-Aug-07	51,415.63	45,906.73	5,508.81	-0.02
	359,909.41	234,648.39	125,260.93	

G/L Code	02-41-832	Principle	La Crete Water
	02-41-831	Interest	
	04-314-41-13	Balance Sheet	

DEBENTURE NO. 7

Financing: AMFC

Interest Rate: 5.75%
Term: 10 Years

Maturity Date	Payment	Principal	Interest	Balance
---------------	---------	-----------	----------	---------

				618,613.79
17-Apr-02	83,057.11	47,486.82	35,570.29	571,126.97
17-Apr-03	83,057.11	50,217.31	32,839.80	520,909.66
17-Apr-04	83,057.11	53,104.80	29,952.31	467,804.86
17-Apr-05	83,057.11	56,158.33	26,898.78	411,646.53
17-Apr-06	83,057.11	59,387.43	23,669.68	352,259.09
17-Apr-07	83,057.11	62,802.21	20,254.90	289,456.88
17-Apr-08	83,057.11	66,413.34	16,643.77	223,043.54
17-Apr-09	83,057.11	70,232.11	12,825.00	152,811.43
17-Apr-10	83,057.11	74,270.45	8,786.66	78,540.98
17-Apr-11	83,057.11	78,541.00	4,516.11	0.02
	830,571.10	618,613.81	211,957.29	

G/L Code	?	Principle	FV Water Treatment Plant Upgrade
	?	Interest	(replacement of Iron Water Main)
	?	Balance Sheet	

Summary of Totals of Future Debenture Payments

	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2001	103,561.01	79,082.68	182,643.69
2002	151,756.21	103,462.59	255,218.80
2003	166,059.30	89,159.34	255,218.64
2004	149,524.06	73,404.06	222,928.12
2005	135,903.97	59,190.01	195,093.98
2006 to maturity	600,994.48	118,568.51	719,563.00

Short Term Loans

Short Term Loan	Bylaw Vehicles	Financing: Alberta Treasury Branch
Interest Rate:	6.25%	
Term:	3 Years	

<u>Maturity Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
				125,628.27 ok
Total 2000		44,714.06	6,585.31	80,914.21

Total 2001		47,590.15	3,709.22	33,324.06
Jan-02	4,274.95	4,187.50	87.45	72,873.19
Feb-02	4,274.95	3,895.40	379.55	69,291.70
Mar-02	4,274.95	3,914.05	360.89	65,379.28
Apr-02	4,274.95	3,934.43	340.52	61,444.86
May-02	4,274.95	3,954.92	320.03	76,959.29
Jun-02	4,274.95	3,874.12	400.83	57,570.74
Jul-02	4,274.95	3,975.10	299.85	53,514.83
Aug-02	4,274.95	3,996.22	278.72	49,518.19
Total 2002		33,324.06	875.53	0.00

G/L Code	02-26-832	Principle	Bylaw Vehicles
	02-26-831	Interest	
	04-314-26	Balance Sheet	

Leases

Lease	Grader	Financing:	Newcourt Financial
Interest Rate:	4.73%		
Term:	3 Years		

Maturity Date	Payment	Principal & GST	Interest	Balance
				215,730.14
Nov-00	78,811.37	68,616.25	10,195.12	147,113.89 ok
Nov-01	78,811.37	71,858.96	6,952.41	75,254.92
Nov-02	78,811.37	75,254.92	3,556.45	0.00
		215,730.14	10,351.98	

G/L Code	02-822-32	Principle	Heavy Equipment
	02-821-32	Interest	
	04-314-32	Balance Sheet	

Summary of Short Term Loans & Leases

		Debentures	
		Principal	Interest
			Total

2002	108,578.98	4,431.98	113,010.96
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RESERVES 2001 CHANGES

Reserves	2001			Estimated	Dec 31/2001
	Opening Balance	Additions	Deletions	Projects	Ending Balance
Development Reserve	284				284
Emergency Services Reserve	390,222	150,000		273,000	267,222
General Capital Reserves	25,777	618,000			643,777
General Roads Reserve	2,993,236	1,041,579		1,937,231	2,097,584
Gravel Reclamation Reserve	341,381				341,381
Hutch Lake Subdivision Reserve	26,067				26,067
Operating Fund Reserve	651,040				651,040
Recreation Parks - Reserve	172,637				172,637
Reserve - Offsite Levy - Water	18,297				18,297
Reserve - Municipal	2,966				2,966
Reserve - PTOAG	519				519
Reserve - Drainage	91,419	100,000		98,500	92,919
Reserve - Water	10,000			10,000	0
Reserve - Sewer	15,422			15,422	0
Vehicle Replacement Reserve	731,527	485,500		208,500	1,008,527
TS Replacement Reserve	36,907			22,000	14,907
Zama Road Reserve					0
Total	5,507,701	2,395,079	0	2,564,653	5,338,127



Account	Description	2000	2001	2002	2003	% Change	2001-04
TAXATION							
01-00-00-111	RESIDENTIAL PROPERTY TAXES	\$ -	-	-	-	0%	-
01-00-00-112	COMMERCIAL PROPERTY TAXES	-	-	-	-	0%	-
01-00-00-113	INDUSTRIAL PROPERTY TAXES	-	-	-	-	0%	-
01-00-00-114	FARMLAND PROPERTY TAXES	-	-	-	-	0%	-
01-00-00-115	MACHINERY & EQUIPMENT TAXES	-	-	-	-	0%	-
01-00-00-191	ELECTRIC, PIPELINE, LINEAR,	-	-	-	-	0%	-
01-00-00-231	FEDERAL GOV'T GRANTS IN LIEU	-	-	-	-	0%	-
01-00-00-241	PROVINCIAL GOV'T GRANTS IN LIEU	-	-	-	-	0%	-
	Total Taxation	\$ 9,631,641	\$ 11,427,591	\$ 11,562,918	\$ 12,077,638	6%	\$ 650,047
ADMINISTRATION							
01-12-20-420	SALES OF GOODS & SERVICES	\$ 38,316	\$ 12,500	\$ 10,131	\$ 12,500	0%	\$ -
01-12-30-510	PENALTIES & COSTS ON TAXES	89,136	100,000	74,504	100,000	0%	-
01-12-40-511	PENALTIES ON A/R & UTILITIES	261	3,000	4,261	3,000	0%	-
01-12-30-550	INTEREST REVENUE	450,883	242,500	293,655	187,500	-23%	55,000
01-12-30-592	OIL WELL DRILLING	67,562	65,000	88,994	75,000	15%	10,000
01-12-20-597	OTHER REVENUE	112,819	5,000	31,782	7,000	40%	2,000
01-12-30-840	PROVINCIAL GRANT	11,401	11,700	31,877	30,200	158%	18,500
	Total Administration	\$ 770,378	\$ 439,700	\$ 535,203	\$ 415,200	-6%	-\$ 24,500
FIRE PROTECTION							
01-23-30-420	SALES OF GOODS & SERVICES	\$ -	\$ -	\$ 1,990	\$ 8,000	100%	\$ 8,000
01-23-30-597	OTHER REVENUE	-	-	633	-	0%	-
01-23-30-840	PROVINCIAL GRANTS	-	-	1,900	-	0%	-

Account		2001	2002	2003	2004	2005	2006	2007	2008	
Total Fire Protection		\$ -	\$ -	\$ -	\$ 4,523	\$ 8,000	100%	\$ 8,000		
AMBULANCE SERVICES										
01-25-30-560	RENTAL & LEASE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 7,200	100%	\$ 7,200		
01-25-30-597	OTHER REVENUE	24,988	-	-	-	-	0%	-		
Total Ambulance Services		\$ 24,988	\$ -	\$ -	\$ -	\$ 7,200	100%	\$ 7,200		
ENFORCEMENT										
01-26-520	LICENCES & PERMITS	\$ 160	\$ 1,000	\$ 757	\$ 1,000	100%	\$ -			
01-26-530	FINES	78,386	70,000	66,214	70,000	0%	-			
Total Enforcement		\$ 78,546	\$ 71,000	\$ 66,971	\$ 71,000	0%	\$ -			
TRANSPORTATION - ROADS										
01-32-20-420	SALES OF GOODS & SERVICES	\$ 53,807	\$ 44,800	\$ 52,953	\$ 50,000	12%	\$ 5,200			
01-32-20-597	OTHER REVENUE	-	-	-	-	0%	-			
01-32-20-840	PROVINCIAL GRANTS	92,625	340,000	259,976	295,652	-13%	- 44,348.00			
Total Transportation-Roads		\$ 146,432	\$ 384,800	\$ 312,929	\$ 345,652	-10%	-\$ 39,148			
TRANSPORTATION - AIR										
01-33-30-420	SALES OF GOODS & SERVICES	\$ 23,619	\$ 28,000	\$ 17,227	\$ 28,000	0%	\$ -			
Total Transportation-Air		\$ 23,619	\$ 28,000	\$ 17,227	\$ 28,000	0%	\$ -			
WATER SUPPLY & DISTRIBUTION										
01-41-30-124	WATER FRONTAGE	\$ 81,228	\$ 80,000	\$ 80,806	\$ 84,000	5%	\$ 4,000			

Account Number	Account Name	2000 Actual	2001 Budget	2002 Budget	% Change	2001 Actual	2002 Budget
01-41-30-420	SALES OF GOODS & SERVICES	-	10,000	6,670	0%	-	-
01-41-30-421	SALE OF WATER -METERED	211,841	164,800	133,039	-21%	-	34,800
01-41-40-421	SALE OF WATER -METERED	335,860	268,000	193,258	-10%	-	28,000
01-41-50-421	SALE OF WATER -METERED	119,756	76,900	51,639	-19%	-	14,900
01-41-30-422	SALE OF WATER-BULK	38,439	76,500	54,649	-3%	-	2,500
01-41-40-422	SALE OF WATER-BULK	66,065	102,000	95,372	23%	-	23,500
01-41-50-422	SALE OF WATER-BULK	6,334	30,600	32,201	47%	-	14,400
01-41-511	PENALITES ON AR & UTILITIES	22,580	18,000	12,676	0%	-	-
01-41-30-521	OFFSITE LEVY for WATER &/OR SEWA	10,050	-	4,561	0%	-	-
01-41-30-597	OTHER REVENUE	10,057	-	-	0%	-	-
01-41-30-840	PROVINCIAL GRANTS	1,018	-	2,024	0%	-	1,518
	Total Water Supply & Distribution	\$ 903,228	\$ 826,800	\$ 666,895	-4%	-\$	36,782
SEWER TREATMENT & DISTRIBUTION							
01-42-30-124	SEWER FRONTAGE	\$ 69,314	\$ 65,000	\$ 69,133	9%	\$	6,000
01-42-30-421	SALE OF SEWER	72,408	69,100	48,273	-21%	-	14,600
01-42-40-421	SALE OF SEWER	110,641	112,400	70,831	-11%	-	11,900
01-42-50-421	SALE OF SEWER	34,743	32,300	19,348	-21%	-	6,800
01-42-30-597	OTHER REVENUE	5,032	-	-	0%	-	-
	Total Sewer Treatment and Distribution	\$ 292,138	\$ 278,800	\$ 207,586	-10%	-\$	27,300
FAMILY & COMMUNITY SUPPORT SERVICES							
01-51-00-840	PROVINCIAL GRANTS	\$ 111,416	\$ 127,000	\$ 95,753	4%	\$	5,066.00
	Total Family & Community Support Ser	\$ 111,416	\$ 127,000	\$ 95,753	4%		5,066.00
PLANNING & DEVELOPMENT							

Account Number	Account Name	2001 Actual	2002 Budget	2001 Actual	2002 Budget	%	2001 Actual	2002 Budget
01-61-30-420	SALES OF GOODS & SERVICES	\$ 1,185	\$ 500	\$ 9,094	\$ 1,000	100%	\$ 500	
01-61-30-520	LICENCES & PERMITS	20,470	12,000	19,734	12,000	0%	-	
01-61-30-526	SAFETY CODE PERMITS	232,038	84,000	134,172	26,500	-68%	-	57,500
01-61-30-531	SAFETY CODE COUNCIL	3,032	1,000	3,086	-	-100%	-	1,000
01-61-30-560	RENTAL & LEASE REVENUE	-	7,200	60,527	14,000	94%	-	6,800
	Total Planning & Development	\$ 256,725	\$ 104,700	\$ 226,613	\$ 53,500	-49%	-\$	51,200
AGRICULTURAL SERVICES								
01-63-20-420	SALES OF GOODS & SERVICES	\$ 1,373	\$ 2,300	\$ 530	\$ 2,000	-13%	-\$	300
01-63-20-560	RENTAL & LEASE REVENUE	-	6,000	2,700	3,000	-50%	-	3,000
01-63-30-597	OTHER REVENUE	400	-	900	-	0%	-	-
01-63-20-840	PROVINCIAL GRANTS	44,875	66,000	44,246	66,000	0%	-	-
	Total Agricultural Services	\$ 46,648	\$ 74,300	\$ 48,376	\$ 71,000	-4%	-\$	3,300
VETERINARIAN SERVICES								
01-64-30-560	RENTAL & LEASE REVENUE	\$ 1,650	\$ 1,800	\$ 1,650	\$ 1,800	0%	\$	-
	Total Veterinarian Services	\$ 1,650	\$ 1,800	\$ 1,650	\$ 1,800	0%	\$	-
SUBDIVISION LAND & DEVELOPMENT								
01-66-20-424	SALE OF LAND	\$ -	\$ -	\$ 19,143	\$ 38,200	100%	\$	38,200
01-66-20-560	RENTAL & LEASE REVENUE	12,019	-	-	-	0%	-	-
	Total Subdivision & Development	\$ 12,019	\$ -	\$ 19,143	\$ 38,200	100%	\$	38,200
PARKS & CAMPGROUNDS								
01-72-20-420	SALES OF GOODS & SERVICES	\$ 660.00	\$ -	\$ -	\$ -	0%	\$	-

Account	Description	2001	2002	2001	2002	2001	2002	%	Diff
01-72-00-597	OTHER REVENUE	1,552	-	-	-	-	-	0%	-
01-72-00-840	PROVINCIAL GRANTS	8,000	-	-	-	-	-	0%	-
	Total Parks & Campgrounds	\$ 10,212.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
TOTAL REVENUE		\$ 12,309,640	\$ 13,764,491	\$ 13,765,787	\$ 14,290,774	\$ 13,765,787	\$ 14,290,774	4%	\$ 526,283
COUNCIL									
02-11-30-110	ADMINISTRATIVE WAGES	\$ 951	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
02-11-30-131	BENEFITS	2,147	-	1,380	2,000	100%	2,000		2,000
02-11-30-151	HONORARIA	121,250	160,500	88,075	196,600	22%	36,100		36,100
02-11-30-211	TRAVEL & SUBSISTENCE	42,021	71,700	38,064	76,100	6%	4,400		4,400
02-11-30-214	MEMBERSHIP/CONFERENCE FEES	3,228	3,300	9,849	9,750	195%	6,450		6,450
02-11-30-217	TELEPHONE	4,240	2,400	2,572	3,140	31%	740		740
02-11-30-221	ADVERTISING	14,140	13,100	11,993	-	-100%	13,100		13,100
02-11-30-262	BUILDING RENTAL	2,800	400	290	-	-100%	400		400
02-11-30-274	INSURANCE	1,930	2,000	1,850	-	-100%	2,000		2,000
02-11-30-290	ELECTION COSTS	-	5,000	2,376	1,900	-62%	3,100		3,100
02-11-30-511	GOODS & SERVICES	3,721	3,500	1,577	-	-100%	3,500		3,500
	Total Council	\$ 196,428	\$ 261,900	\$ 158,026	\$ 289,490	11%	\$ 27,590		
ADMINISTRATION									
02-12-110	WAGES & SALARIES	\$ 434,422	\$ 513,700	\$ 437,833	\$ 589,784	15%	\$ 76,084		\$ 76,084
02-12-132	BENEFITS	52,135	69,189	59,134	84,462	22%	15,273		15,273
02-12-136	WORKERS COMPENSATION	4,308	5,600	17,728	7,217	29%	1,617		1,617
02-12-142	RECRUITING	70,229	10,000	6,784	10,000	0%	-		-

Account					Budget		
02-12-151	HONORARIA	-	-	-	5,500	100%	5,500
02-12-152	BUSINESS EXP-COM.MEMB	-	-	-	1,700	100%	1,700
02-12-211	TRAVEL & SUBSISTENCE	65,526	53,200	38,857	49,945	-6%	3,255
02-12-212	PROMOTIONAL EXPENDITURES	-	-	-	16,000	100%	16,000
02-12-214	MEMBERSHIP/CONFERENCE FEES	15,059	18,000	16,056	18,100	1%	100
02-12-215	FREIGHT	325	3,000	2,301	3,000	0%	-
02-12-216	POSTAGE	21,836	15,000	16,834	22,820	52%	7,820
02-12-217	TELEPHONE	50,924	50,000	41,857	53,000	6%	3,000
02-12-221	ADVERTISING	8,850	7,600	7,632	13,900	83%	6,300
02-12-223	SUBSCRIPTIONS & PUBLICATIONS	2,306	2,000	3,584	3,250	63%	1,250
02-12-231	AUDIT/ACCOUNTING	38,955	42,500	7,575	42,500	0%	-
02-12-232	LEGAL	26,220	15,000	11,897	15,000	0%	-
02-12-235	PROFESSIONAL FEES	66,941	62,000	51,308	40,000	-35%	22,000
02-12-239	TRAINING & EDUCATION	20,920	24,500	4,351	25,525	4%	1,025
02-12-242	COMPUTER PROGRAMING/DATA PROC	44,371	44,000	30,280	44,155	0%	155
02-12-252	BUILDING REPAIRS & MAINENANCE	26,205	19,000	29,459	41,100	116%	22,100
02-12-253	EQUIPMENT REPAIR	4,741	6,000	3,017	6,000	0%	-
02-12-255	VEHICLE REPAIR	-	1,000	19	2,000	100%	1,000
02-12-262	BUILDING RENTAL & LAND RENTAL	7,343	-	-	-	0%	-
02-12-263	MACHINE & EQUIPMENT RENTAL	37,715	63,200	60,234	68,260	8%	5,060
02-12-266	MOBILE COMM EQUIPMENT RENTAL	3,221	-	-	-	0%	-
02-12-271	LICENSES & PERMITS	2,795	-	-	-	-100%	-
02-12-272	DAMAGE CLAIMS	-	1,000	-	1,000	0%	-
02-12-273	TAXES	10,865	-	6,931	7,500	100%	7,500
02-12-274	INSURANCE	30,539	28,000	36,193	35,100	25%	7,100
02-12-342	ASSESSOR FEES	163,909	160,000	137,294	175,000	9%	15,000

Account	Account	000	000	000	000	Budget	Actual
000	000	000	000	000	000	000	000
02-12-511	GOODS & SUPPLIES	79,327	56,000	50,037	60,000	7%	4,000
02-12-521	FUEL/OIL	6,218	8,700	8,562	9,500	9%	800
02-12-543	NATURAL GAS	4,138	7,100	2,840	4,280	-40%	2,820
02-12-544	ELECTRIC POWER	5,764	9,300	11,185	10,200	10%	900
02-12-710	GRANTS TO LOCAL GOVT	400,000	400,000	400,000	645,000	61%	245,000
02-12-762	CONTRIBUTED TO CAPITAL	21,565	-	152,966	-	0%	-
02-12-765	ADD TO OPERATING ALLOWANCE	23,906	-	-	-	0%	-
02-12-810	INTEREST AND SERVICE CHARGES	2,851	5,000	3,493	5,000	0%	-
02-12-921	BAD DEBT EXPENSE	15,418	5,000	17,512	5,000	0%	-
02-12-922	TAX CANCELLATION DUE TO ASSESSM	153,825	260,487	33,197	60,000	-77%	200,487
02-12-990	OTHER (GST ADJUSTMENT 1999)	52,855	17,002	-	-	-100%	17,002
	Total Administration	\$ 1,976,527	\$ 1,982,078	\$ 1,706,947	\$ 2,180,798	10%	\$ 198,720
FIRE PROTECTION							
02-23-110	WAGES & SALARIES	\$ 57,299	\$ 36,500	\$ 31,744	\$ 25,200	-31%	-\$ 11,300
02-23-132	BENEFITS	6,904	4,400	3,848	3,700	-16%	700
02-23-136	WCB CONTRIBUTIONS	480	300	201	200	-33%	100
02-23-151	HONORARIA	68,370	62,400	11,311	95,000	52%	32,600
02-23-211	TRAVEL & SUBSISTANCE	13,788	9,500	10,859	13,500	42%	4,000
02-23-214	MEMBERSHIP/CONFERENCE FEES	784	1,450	380	4,900	238%	3,450
02-23-215	FREIGHT	234	2,000	2,558	2,300	15%	300
02-23-216	POSTAGE	76	-	-	-	0%	-
02-23-217	TELEPHONE	13,902	16,300	14,943	13,800	-15%	2,500
02-23-221	ADVERTISING	144	-	60	1,000	0%	1,000
02-23-223	SUBSCRIPIONS & PUBLICATIONS	1,046	-	-	-	0%	-
02-23-232	LEGAL	-	5,000	1,266	5,000	0%	-

Account	Description	2001	2002	2001	2002	Budget	Change	2001	2002
02-23-235	PROFESSIONAL FEES	41,839	23,000	10,629	21,000	-9%	-	2,000	
02-23-239	TRAINING & EDUCATION	13,468	44,700	29,203	41,000	-8%	-	3,700	
02-23-252	BUILDING REPAIRS & MAINTENANCE	5,164	14,000	5,624	7,400	-47%	-	6,600	
02-23-253	EQUIPMENT REPAIR	1,369	31,100	16,001	28,200	-9%	-	2,900	
02-23-255	VEHICLE REPAIR	21,047	12,500	11,272	12,500	0%	-	-	
02-23-263	VEHICLE & EQUIPMENT LEASE OR RE	88	9,300	6,251	9,300	0%	-	-	
02-23-266	COMMUNICATIONS	18,904	28,200	24,823	25,410	-10%	-	2,790	
02-23-267	AVL MAINTENANCE	-	-	-	27,600	100%	-	27,600	
02-23-274	INSURANCE	12,744	10,300	9,748	10,900	6%	-	600	
02-23-511	GOODS & SUPPLIES	91,319	57,000	38,036	57,500	1%	-	500	
02-23-521	FUEL & OIL	2,631	12,500	3,785	13,500	8%	-	1,000	
02-23-531	CHEMICALS/SALT	1,313	6,600	6,065	7,500	14%	-	900	
02-23-543	NATURAL GAS	7,915	12,400	8,666	16,800	35%	-	4,400	
02-23-544	ELECTRICAL POWER	11,182	17,000	15,571	16,000	-6%	-	1,000	
02-23-710	GRANTS TO LOCAL GOV'T	20,000	60,647	80,647	60,647	0%	-	-	
02-23-762	CONTRIBUTED TO CAPITAL	50,333	-	-	-	0%	-	-	
02-23-764	CONTRIBUTION TO RESERVE	88,800	-	-	-	0%	-	-	
	Total Fire Protection	\$ 551,143	\$ 477,097	\$ 343,490	\$ 519,857	9%	\$	42,760	
AMBULANCE SERVICES									
02-25-110	WAGES & SALARIES	\$ 14,909	\$ 18,300	\$ 18,236	\$ 25,200	38%	\$	6,900	
02-25-132	BENEFITS	1,966	2,200	1,844	3,700	68%	-	1,500	
02-25-136	WCB CONTRIBUTIONS	136	200	134	250	25%	-	50	
02-25-151	HONORARIA	-	28,470	1,740	-	-100%	-	28,470	
02-25-211	TRAVEL & SUBSISTANCE	863	5,000	5,879	5,000	0%	-	-	
02-25-214	MEMBERSHIP/CONFERENCE FEES	1,235	1,000	1,461	1,500	50%	-	500	

		2001	2002	2003	2004	2005	2006	2007
02-25-217	TELEPHONE	4,638	-	-	-	0%	-	-
02-25-223	SUBSCRIPTIONS & PUBLICATIONS	392	-	-	-	0%	-	-
02-25-235	PROFESSIONAL FEES	106,255	394,200	324,654	434,500	10%	40,300	
02-25-239	TRAINING & EDUCATION	20,697	12,000	7,687	12,000	0%	-	
02-25-252	BUILDING REPAIRS & MAINTENANCE	-	6,000	5,131	8,500	42%	2,500	
02-25-255	VEHICLE REPAIR	6,303	-	-	-	0%	-	
02-25-266	COMMUNICATIONS	4,738	6,350	10,716	7,740	22%	1,390	
02-25-274	INSURANCE	3,884	4,146	1,758	3,700	-11%	446	
02-25-511	GOODS & SUPPLIES	398	9,000	5,545	4,000	-56%	5,000	
02-25-521	FUEL & OIL	66	-	-	-	0%	-	
02-25-543	NATURAL GAS	1,415	2,300	1,278	-	0%	2,300	
02-25-544	ELECTRICAL POWER	2,947	4,800	2,294	3,000	-38%	1,800	
02-25-735	GRANTS TO OTHER ORGANIZATIONS	99,500	-	-	-	0%	-	
02-25-762	CONTRIBUTED TO CAPITAL	26,381	-	-	-	0%	-	
	Total Ambulance Services	\$ 296,723	\$ 493,966	\$ 388,356	\$ 509,090	3%	\$ 15,124	
ENFORCEMENT SERVICES								
02-26-20-110	WAGES & SALARIES	\$ 100,772	\$ 91,300	\$ 71,339	\$ 119,600	31%	\$ 28,300	
02-26-20-132	BENEFITS	14,121	13,700	10,131	17,700	29%	4,000	
02-26-20-136	WCB CONTRIBUTIONS	1,515	1,100	737	1,700	55%	600	
02-26-30-211	TRAVEL & SUBSISTANCE	4,351	4,000	1,798	5,000	25%	1,000	
02-26-30-214	MEMBERSHIP/CONFERENCE FEES	620	500	390	1,500	200%	1,000	
02-26-30-217	TELEPHONE	7,223	5,000	6,970	4,000	-20%	1,000	
02-26-20-221	ADVERTISING	852	1,500	155	500	-67%	1,000	
02-26-30-223	SUBSCRIPTIONS & PUBLICATIONS	113	500	247	500	0%	-	
02-26-30-232	LEGAL	-	2,100	2,039	5,000	138%	2,900	

Account Number	Account			Min	Actual	Max	Budget		Balance
02-26-20-235	PROFESSIONAL FEES	31,032	-	1,062	1,000	100%	-	1,000	
02-26-30-239	TRAINING & EDUCATION	280	2,500	67	3,500	40%	-	1,000	
02-26-40-252	BUILDING REPAIRS & MAINTENANCE	-	500	1,992	500	0%	-	-	
02-26-30-253	EQUIPMENT REPAIR	-	1,500	265	1,500	0%	-	-	
02-26-30-255	VEHICLE REPAIR	1,456	5,000	1,889	4,000	-20%	-	1,000	
02-26-263	VEHICLE/EQUIPM. LEASE	-	-	-	2,400			2,400	
02-26-30-266	COMMUNICATIONS	-	1,800	2,685	2,600	100%		800	
02-26-30-265	LICENSES & PERMITS	25	-	-	-	0%		-	
02-26-30-274	INSURANCE	738	800	540	1,870	134%		1,070	
02-26-30-511	GOODS & SUPPLIES	7,132	8,100	8,309	8,000	-1%	-	100	
02-26-30-521	FUEL & OIL	19,495	18,000	8,820	15,000	-17%	-	3,000	
02-26-20-710	GRANTS TO LOCAL GOV'T	-	17,000	28,384	17,000	0%		-	
02-26-30-762	CONTRIBUTED TO CAPITAL	11,899	-	-	-	0%		-	
02-26-30-821	EQUIPMENT LEASE INTEREST	7,531	3,710	2,406	876	-76%	-	2,834	
02-26-30-822	EQUIPMENT LEASE PRINCIPAL	43,769	47,590	40,344	33,324	-30%	-	14,266	
	Total Enforcement Services	\$ 252,924	\$ 226,200	\$ 190,569	\$ 247,070	9%	\$	20,870	
TRANSPORTATION - ROADS									
02-32-20-110	WAGES & SALARIES	\$ 1,000,624	\$ 1,082,951	\$ 898,991	\$ 1,143,068	6%	\$	60,117	
02-32-20-132	BENEFITS	124,402	130,536	110,882	147,847	13%		17,311	
02-32-20-136	WCB CONTRIBUTIONS	11,958	13,400	8,978	16,342	22%		2,942	
02-32-00-150	ISOLATION COSTS	139	14,400	11,054	14,400	0%		-	
02-32-20-211	TRAVEL & SUBSISTANCE	19,150	20,000	29,130	26,000	30%		6,000	
02-32-30-214	MEMBERSHIP/CONFERENCE FEES	621	2,000	1,400	3,100	55%		1,100	
02-32-20-215	FREIGHT	1,335	10,000	6,149	10,000	0%		-	
02-32-20-217	TELEPHONE	14,023	15,000	14,352	18,000	20%		3,000	

Account	2001	2002	2001	2002	Budget	2001	2002
02-32-20-221	ADVERTISING	6,766	8,000	8,337	10,000	25%	2,000
02-32-00-223	SUBSCRIPTIONS & PUBLICATIONS	202	500	458	-	-100%	500
02-32-00-232	LEGAL	-	5,000	6,177	8,000	60%	3,000
02-32-20-233	ENGINEERING CONSULTING	219,660	60,000	50,751	70,000	17%	10,000
02-32-20-234	GRAVEL HAULING	21,656	528,000	396,005	-	-100%	528,000
02-32-20-235	PROFESSIONAL FEES	782,001	359,900	337,133	359,850	0%	50
02-32-20-239	TRAINING & EDUCATION	3,913	6,000	5,940	9,000	50%	3,000
02-32-20-251	BRIDGE REPAIR & MAINTENANCE	4,566	14,000	1,405	27,000	93%	13,000
02-32-20-252	BUILDING REPAIRS & MAINTENANCE	7,967	13,500	9,866	19,000	41%	5,500
02-32-20-253	EQUIPMENT REPAIR	9,368	66,000	76,149	92,000	39%	26,000
02-32-20-255	VEHICLE REPAIR	6,122	36,000	56,572	38,000	6%	2,000
02-32-20-259	STRUCTURAL R&M (ROADS)	9,891	87,000	193,981	134,500	55%	47,500
02-32-00-262	BUILDING & LAND RENTAL	52	-	-	-	0%	-
02-32-20-263	VEHICLE & EQUIPMENT LEASE OR RE	274,345	94,000	182,660	19,000	-80%	75,000
02-32-20-266	COMMUNICATIONS	6,924	10,000	14,536	9,490	-5%	510
02-32-267	AVL MAINTENANCE	-	-	-	42,200	100%	42,200
02-32-20-271	LICENSES & PERMITS	3,974	5,000	3,283	5,000	0%	-
02-32-20-272	DAMAGE CLAIMS	5,124	6,500	21	6,500	0%	-
02-32-20-274	INSURANCE	28,990	15,000	11,466	26,700	78%	11,700
02-32-20-511	GOODS & SUPPLIES	373,733	191,500	178,945	187,500	-2%	4,000
02-32-20-521	FUEL & OIL	246,078	162,000	186,766	215,000	33%	53,000
02-32-20-531	CHEMICALS/SALT	1,387,355	79,000	82,337	90,000	14%	11,000
02-32-532	DUST CONTROL	-	-	-	95,000	100%	95,000
02-32-20-533	GRADER BLADES	1,148	50,000	33,087	50,000	0%	-
02-32-20-534	GRAVEL	198	726,300	377,564	1,160,000	60%	433,700
02-32-20-543	NATURAL GAS	5,156	8,500	11,152	10,000	18%	1,500

Account Number	Description	2001 Actual	2002 Budget	2001 Actual	2002 Budget	% Change	2001 Actual	2002 Budget
02-32-20-544	ELECTRICAL POWER	49,642	80,900	62,775	79,500	-2%	-	1,400
02-32-00-762	CONTRIBUTED TO CAPITAL	551,899	-	-	-	0%	-	-
02-32-00-764	CONTRIBUTED TO RESERVE	-	-	-	-	0%	-	-
02-32-00-765	CONTRIBUTED TO GRAVEL R	-	-	-	26,000	100%	-	26,000
02-32-00-821	EQUIPMENT LEASE INTEREST	11,804	6,952	6,952	3,557	-49%	-	3,395
02-32-00-822	EQUIPMENT LEASE PRINCIPLE	105,139	71,859	71,859	75,255	5%	-	3,396
	Total Transportation-Roads	\$ 5,295,925	\$ 3,979,698	\$ 3,447,113	\$ 4,246,808	7%	\$	267,110

TRANSPORTATION - AIR

02-33-20-110	WAGES & SALARIES	\$ 2,411.00	\$ 6,500.00	\$ 3,149	\$ -	-100%	-\$	6,500
02-33-20-132	BENEFITS	245	700	305	-	-100%	-	700
02-33-20-136	WCB CONTRIBUTIONS	21	100	67	-	-100%	-	100
02-33-20-214	MEMBERSHIP/CONFERENCE FEES	360	-	-	-	0%	-	-
02-33-20-235	PROFESSIONAL FEES	56	6,000	-	-	-100%	-	6,000
02-33-20-252	BUILDING REPAIR	-	3,000	63	1,000	-67%	-	2,000
02-33-253	EQUIPMENT REPAIR	-	-	-	3,000	0%	-	-
02-33-20-259	STRUCTURE R&M (ROADS, SEWERS, I	5,058	16,000	2,533	6,000	-63%	-	10,000
02-33-20-263	VEHICLE & EQUIPMENT LEASE OR RE	3,586	4,000	3,067	4,000	0%	-	-
02-33-20-274	INSURANCE	3,033	3,200	805	3,700	16%	-	500
02-33-20-511	GOODS & SUPPLIES	4,742	4,000	433	2,000	-50%	-	2,000
02-33-20-531	CHEMICALS/SALT	2,961	7,200	-	8,000	11%	-	800
02-33-20-543	NATURAL GAS	2,899	4,800	2,495	5,000	4%	-	200
02-33-20-544	ELECTRICAL POWER	5,565	8,900	7,626	12,200	37%	-	3,300
02-33-20-710	GRANTS TO LOCAL GOVERNMENTS	38,147	42,400	37,910	39,000	-8%	-	3,400
02-33-20-762	CONTRIBUTED TO CAPITAL	-	-	-	-	0%	-	-
	Total Transportation-Air	\$ 69,084	\$ 106,800	\$ 58,451	\$ 83,900	-21%	-\$	22,900

WATER SUPPLY & DISTRIBUTION

02-41-30-110	WAGES & SALARIES	\$ 262,396	\$ 225,100	\$ 204,606	\$ 252,500	12%	\$ 27,400
02-41-30-132	BENEFITS	33,688	31,300	25,941	35,000	12%	3,700
02-41-30-136	WCB CONTRIBUTIONS	2,353	2,700	1,809	3,000	11%	300
02-41-50-150	ISOLATION COSTS	277	12,400	9,081	13,000	5%	600
02-41-30-211	TRAVEL & SUBSISTANCE	26,117	22,000	13,886	16,050	-27%	5,950
02-41-30-214	MEMBERSHIP/CONFERENCE FEES	297	1,000	556	1,000	0%	-
02-41-30-215	FREIGHT	2,127	18,000	25,971	41,000	128%	23,000
02-41-30-217	TELEPHONE	14,286	16,000	11,679	15,700	-2%	300
02-41-30-221	ADVERTISING	1,125	3,000	642	1,000	-67%	2,000
02-41-30-223	SUBSCRIPTIONS & PUBLICATIONS	-	1,000	194	1,000	0%	-
02-41-30-232	LEGAL	-	2,000	52	2,000	0%	-
02-41-30-233	ENGINEERING CONSULTING	1,702	18,000	7,652	10,000	-44%	8,000
02-41-30-235	PROFESSIONAL FEES	53,779	32,500	14,189	34,700	7%	2,200
02-41-30-239	TRAINING & EDUCATION	4,405	8,300	6,991	8,450	2%	150
02-41-30-252	BUILDING REPAIRS & MAINTENANCE	6,094	21,400	7,384	11,650	-46%	9,750
02-41-30-253	EQUIPMENT REPAIR	5,182	29,500	12,398	21,750	-26%	7,750
02-41-30-255	VEHICLE REPAIR	-	13,000	5,732	13,000	0%	-
02-41-30-259	STRUCTURE R&M (ROADS, SEWERS, I	1,869	49,000	20,033	43,100	-12%	5,900
02-41-30-262	BUILDING & LAND RENTAL	300	-	-	-	0%	-
02-41-30-263	VEHICLE & EQUIPMENT LEASE OR RE	3,204	6,300	5,955	6,240	-1%	60
02-41-30-266	COMMUNICATIONS	5,450	6,900	2,624	3,000	-57%	3,900
02-41-40-271	LICENSES & PERMITS	511	1,000	103	1,000	0%	-
02-41-30-272	DAMAGE CLAIMS	-	6,000	49	3,000	-50%	3,000

Account Number	Description	2001 Actual	2001 Budget	2002 Actual	2002 Budget	%	Change
02-41-30-274	INSURANCE	11,563	8,300	2,488	10,400	25%	2,100
02-41-30-511	GOODS & SUPPLIES	53,870	88,800	35,039	65,900	-26%	- 22,900
02-41-30-521	FUEL & OIL	15,565	30,000	18,634	33,100	10%	3,100
02-41-30-531	CHEMICALS/SALT	81,339	85,000	54,324	88,000	4%	3,000
02-41-30-543	NATURAL GAS	23,359	36,500	22,008	38,000	4%	1,500
02-41-30-544	ELECTRICAL POWER	70,397	105,400	89,537	118,000	12%	12,600
02-41-30-762	CONTRIBUTED TO CAPITAL	198,966	-	-	-	0%	-
02-41-30-764	CONTRIBUTED TO RESERVES	10,050	-	-	-	0%	-
02-41-30-831	INTEREST - LONG TERM DEBT	46,580	39,814	39,814	69,323	74%	29,509
02-41-30-832	PRINCIPAL - LONG TERM DEBT	51,841	57,288	57,288	100,355	75%	43,067
02-41-30-921	BAD DEBT EXPENSE	-	7,000	851	5,000	-29%	- 2,000
	Total Water Supply & Distribution	\$ 988,692	\$ 984,502	\$ 697,512	\$ 1,065,218	8%	\$ 80,716

SANITARY SEWER TREATMENT & DISTRIBUTION

02-42-110	WAGES & SALARIES	\$ 138,227	\$ 151,800	\$ 122,420	\$ 168,650	11%	\$ 16,850
02-42-132	BENEFITS	18,537	20,900	16,243	22,900	10%	2,000
02-42-136	WCB CONTRIBUTIONS	1,323	1,800	1,206	1,800	0%	-
02-42-217	TELEPHONE	1,234	1,200	2,168	2,650	121%	1,450
02-42-232	LEGAL	-	2,000	-	2,000	0%	-
02-42-233	ENGINEERING CONSULTING	-	9,000	3,844	7,000	-22%	- 2,000
02-42-235	PROFESSIONAL FEES	4,459	3,600	48	3,700	3%	100
02-42-252	BUILDING REPAIRS & MAINTENANCE	-	4,700	-	3,500	-26%	- 1,200
02-42-253	EQUIPMENT REPAIR	5,597	12,000	7,465	13,000	8%	1,000
02-42-259	STRUCTURE R&M (SEWERS,	-	22,000	6,137	20,000	-9%	- 2,000
02-42-263	VEHICLE & EQUIPMENT LEASE OR RE	799	6,300	5,037	6,240	-1%	- 60
02-42-271	LICENSES & PERMITS	199	-	-	-	0%	-

Account	Description	2001 Actual	2002 Actual	2002 Budget	% Change	2001 Actual
02-42-272	DAMAGE CLAIMS	-	6,000	852	-50%	3,000
02-42-274	INSURANCE	2,296	3,150	-	27%	850
02-42-511	GOODS & SUPPLIES	18,716	38,700	12,843	-42%	16,200
02-42-531	CHEMICALS/SALT	887	5,000	2,311	-13%	650
02-42-543	NATURAL GAS	4,494	7,100	3,537	6%	400
02-42-544	ELECTRICAL POWER	10,788	17,400	17,260	36%	6,200
02-42-762	CONTRIBUTED TO CAPITAL	64,455	-	-	0%	-
02-42-831	INTEREST - LONG TERM DEBT	44,518	39,268	33,199	-13%	5,128
02-42-832	PRINCIPAL - LONG TERM DEBT	41,661	46,273	27,422	11%	5,129
	Total Sewer Treatment and Distribution	\$ 358,190	\$ 398,191	\$ 261,993	1%	\$ 3,741

GARBAGE COLLECTION & DISPOSAL

02-43-110	WAGES & SALARIES	\$ 7,625	\$ 26,900	\$ 13,297	\$ 16,000	-41%	-\$ 10,900
02-43-132	BENEFITS	947	3,200	2,139	2,600	-19%	600
02-43-136	WCB CONTRIBUTIONS	65	1,100	737	1,100	0%	-
02-43-232	LEGAL	-	2,000	-	2,000	0%	-
02-43-235	PROFESSIONAL FEES	337,708	410,000	287,901	421,400	3%	11,400
02-43-239	TRAINING & EDUCATION	-	6,500	-	4,300	-34%	2,200
02-43-252	BUILDING REPAIRS & MAINTENANCE	65	17,700	1,750	7,200	-59%	10,500
02-43-253	EQUIPMENT REPAIR	-	16,000	3,491	11,050	-31%	4,950
02-43-271	LICENSES & PERMITS	153	1,000	103	1,000	0%	-
02-43-272	DAMAGE CLAIMS	-	3,000	-	3,000	0%	-
02-43-511	GOODS & SUPPLIES	14,388	4,000	734	3,795	-5%	205
02-43-544	ELECTRICAL POWER	3,187	5,000	4,197	5,800	16%	800
02-43-762	CONTRIBUTED TO CAPITAL	78,309	-	-	-	0%	-
	Total Garbage Collection & Disposal	\$ 442,447	\$ 496,400	\$ 314,349	\$ 479,245	-3%	-\$ 17,155

**COMMUNITY SERVICES**

02-51-110	WAGES & SALARIES	\$ -	\$ 9,130	\$ 7,475	\$ -	-100%	-\$	9,130
02-51-132	BENEFITS	-	1,100	1,113	-	-100%	-	1,100
02-51-136	WCB	-	200	134	-	-100%	-	200
02-51-211	TRAVEL & SUBSISTANCE	-	1,000	-	500	-50%	-	500
02-51-214	MEMBERSHIP/CONFERENCE FEES	7,980	300	7,980	300	0%	-	-
02-51-221	ADVERTISING	3,116	-	-	-	0%	-	-
02-51-239	TRAINING & EDUCATION	-	500	-	-	-100%	-	500
02-51-255	VEHICLE REPAIR	-	-	-	4,500	-	-	4,500
02-51-511	GOODS & SUPPLIES	798	1,000	2,760	-	-100%	-	1,000
02-51-710	GRANTS TO LOCAL GOVERNMENTS	162,200	22,906	22,906	22,906	0%	-	-
02-51-735	GRANTS TO OTHER ORGANIZATIONS	42,550	239,850	235,981	239,850	0%	-	-
	Total Community Services	\$ 216,644	\$ 275,986	\$ 278,350	\$ 268,056	-3%	-\$	7,930

PLANNING & DEVELOPMENT

02-61-110	WAGES & SALARIES	\$108,129	\$ 98,600	\$ 91,312	\$ 102,000	3%	\$	3,400
02-61-132	BENEFITS	11,105	13,600	12,521	16,700	23%	-	3,100
02-61-136	WCB CONTRIBUTIONS	1,236	1,100	737	1,400	27%	-	300
02-61-151	HONORARIA	1,000	2,200	750	2,400	9%	-	200
02-61-211	TRAVEL & SUBSISTANCE	7,369	7,200	4,406	6,500	-10%	-	700
02-61-214	MEMBERSHIP/CONFERENCE FEES	290	1,500	505	1,500	0%	-	-
02-61-215	FREIGHT	24	-	-	-	0%	-	-
02-61-217	TELEPHONE	1,719	2,500	1,735	5,000	100%	-	2,500
02-61-221	ADVERTISING	21,035	20,000	19,533	20,000	0%	-	-
02-61-223	SUBSCRIPTIONS & PUBLICATIONS	876	1,000	-	-	-100%	-	1,000

Account	Description	2001 Actual	2001 Budget	2000 Actual to 2000	2001 Budget	%	2001 Actual
02-61-225	PERMIT PRO/SAFETY CODE FEES	97,993	67,200	126,285	-	-100%	67,200
02-61-232	LEGAL	5,787	10,000	501	10,000	0%	-
02-61-235	PROFESSIONAL FEES	84,720	65,000	52,044	65,000	0%	-
02-61-239	TRAINING & EDUCATION	1,668	5,500	1,744	6,000	9%	500
02-61-255	VEHICLE REPAIR	-	2,000	1,265	-	-100%	2,000
02-61-266	COMMUNICATIONS	61	1,500	-	-	100%	1,500
02-61-274	INSURANCE	3,007	1,000	540	1,600	60%	600
02-61-511	GOODS & SUPPLIES	7,911	7,000	9,419	12,100	73%	5,100
02-61-521	FUEL & OIL	9,493	6,000	5,242	5,000	-17%	1,000
	Total Planning & Development	\$ 363,423.0	\$ 312,900.0	\$ 328,539.8	\$ 255,200.0	-18%	-\$ 57,700

AGRICULTURAL SERVICES

02-63-110	WAGES & SALARIES	\$ 84,489	\$ 89,600	\$ 75,847	\$ 94,800	6%	\$ 5,200
02-63-132	BENEFITS	11,104	11,000	9,017	11,800	7%	800
02-63-136	WCB CONTRIBUTIONS	851	1,100	737	1,300	18%	200
02-63-151	HONORARIA	3,250	4,000	2,375	6,000	50%	2,000
02-63-211	TRAVEL & SUBSISTANCE	6,014	10,500	3,021	8,000	-24%	2,500
02-63-214	MEMBERSHIP/CONFERENCE FEES	1,374	1,700	2,412	1,300	-24%	400
02-63-215	FREIGHT	-	1,000	52	200	-80%	800
02-63-216	POSTAGE	101	-	-	-	0%	-
02-63-217	TELEPHONE	368	700	518	700	0%	-
02-63-221	ADVERTISING	1,023	1,800	2,982	2,500	39%	700
02-63-223	SUBSCRIPTIONS & PUBLICATIONS	3,918	500	186	500	0%	-
02-63-233	ENGINEERING CONSULTING	-	55,000	25,208	55,000	0%	-
02-63-239	TRAINING & EDUCATION	1,821	2,000	676	2,000	0%	-
02-63-253	EQUIPMENT REPAIR	994	2,000	2,015	2,000	0%	-

Account	Account	2001	2002	2001	2002	Budget	Change	2001	2002
Code	Description	Actual	Budget	Actual	Budget	%	\$	%	\$
02-63-255	VEHICLE REPAIR	-	5,000	1,620	2,500	-50%	-	-	2,500
02-63-259	STRUCTURE R&M (ROADS, SEWERS, I	161,014	309,000	236,536	329,000	6%	-	-	20,000
02-63-262	BUILDING & LAND RENTAL	334	400	409	400	0%	-	-	-
02-63-263	VEHICLE & EQUIPMENT LEASE OR RE	182	400	204	400	0%	-	-	-
02-63-266	COMMUNICATIONS	524	600	242	600	0%	-	-	-
02-63-272	DAMAGE CLAIMS	-	1,000	-	1,000	0%	-	-	-
02-63-274	INSURANCE	1,208	1,000	753	2,950	195%	-	-	1,950
02-63-511	GOODS & SUPPLIES	5,760	6,000	3,916	6,000	0%	-	-	-
02-63-521	FUEL & OIL	5,346	11,000	7,996	11,000	0%	-	-	-
02-63-531	CHEMICALS/SALT	20,255	25,000	26,798	25,000	0%	-	-	-
02-63-735	GRANTS TO OTHER ORGANIZATIONS	31,050	32,000	31,200	32,000	0%	-	-	-
02-63-735	GRANTS TO OTHER ORGANIZATIONS	-	50,000	-	-	0%	-	-	50,000
02-63-762	CONTRIBUTED TO CAPITAL	197,174	-	-	-	0%	-	-	-
	Total Agricultural Services	\$ 538,154	\$ 622,300	\$ 434,719	\$ 596,950	-4%	-\$	-\$	25,350
VETERINARY SERVICES									
02-64-151	HONORARIA	\$ 500	\$ 1,000	\$ -	\$ 750	-25%	-\$	-\$	250.00
02-64-211	TRAVEL & SUBSISTANCE	172	400	60	400	0%	-	-	-
02-64-235	PROFESSIONAL FEES	2,418	57,500	57,000	57,500	0%	-	-	-
02-64-543	NATURAL GAS	465	900	127	900	0%	-	-	-
02-64-544	ELECTRICAL POWER	1,548	2,400	2,384	2,800	17%	-	-	400
02-64-735	GRANTS TO OTHER ORGANIZATIONS	55,800	-	-	-	0%	-	-	-
	Total Veterinarian Services	\$ 60,903	\$ 62,200	\$ 59,571	\$ 62,350	0%	\$	\$	150
SUBDIVISION LAND & DEVELOPMENT									
02-66-221	ADVERTISING	\$ -	\$ -	\$ 1,394	\$ 2,500	100%	\$	\$	2,500

Account	Description	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002
Code											
02-66-511	GOODS & SUPPLIES		80	-	-	-	-	-	-	0%	-
02-66-235	PROFESSIONAL FEES		3,592	5,000	443	5,000				0%	-
02-66-992	COST OF LAND SOLD		-	-	20,164	20,000				100%	-
02-66-763	CONTRIBUTION TO RESERVE		-	-	-	10,700				100%	-
	Total Subdivision & Development	\$	3,672	\$	5,000	\$	22,001	\$	38,200	664%	\$ 33,200
RECREATION BOARDS											
02-71-274	INSURANCE	\$	7,519	\$	14,400	\$	-	\$	-	-100%	14,400
02-71-735	GRANTS TO OTHER ORGANIZATIONS		403,630		413,500	353,500	413,500			0%	-
02-71-710	GRANTS TO LOCAL GOV'TS		68,608		99,904	99,904	99,904			0%	-
02-71-762	CONTRIBUTION TO CAPITAL		-		-	-	-			0%	-
	Total Recreation	\$	479,757	\$	527,804	\$	453,404	\$	513,404	-3%	-\$ 14,400
PARKS & CAMPGROUNDS											
02-72-20-235	PROFESSIONAL FEES	\$	12,768	\$	-	\$	-	\$	-	0%	\$ -
02-72-20-511	GOODS & SUPPLIES		4,845		-		-		-	0%	-
	Total Parks & Campgrounds	\$	17,613	\$	-	\$	-	\$	-	0%	\$ -
TOURISM											
02-73-211	ADVERTISING	\$	-	\$	-	\$	-	\$	2,000	100%	\$ 2,000
02-73-214	MEMBERSHIPS		-		-		-		7,980	100%	7,980
02-73-511	GOODS & SUPPLIES		-		-		-		13,000	100%	13,000
	Total Tourism	\$	-	\$	-	\$	-	\$	22,980	100%	\$ 22,980
LIBRARY											
02-74-00-710	GRANTS TO OTHER GOV'T	\$	10,000	\$	7,165	\$	7,165	\$	7,165	0%	\$ -

Account	Description	2001 Actual	2002 Budget	2001 Actual	2002 Budget	%	Balance
02-74-00-735	GRANTS TO OTHER ORGANIZATIONS	46,000	52,000	52,000	52,000	0%	-
	Total Library	\$ 56,000	\$ 59,165	\$ 59,165	\$ 59,165	0%	\$ -
REQUISITIONS							
02-85-00-747	SCHOOL REQUISITION	\$ -	\$ -	\$ -	\$ -	0%	\$ -
02-85-00-750	LODGE REQUISITION	-	-	-	-	0%	-
	Total Requisitions	\$ -	\$ -	\$ -	\$ -	0%	\$ -
TOTAL EXPENSES		\$ 12,164,249	\$ 11,272,187	\$ 9,202,555	\$ 11,839,713	5.03%	\$ 567,526
			\$ 2,492,304		\$ 2,451,061		

Contribution to Reserves -per policy 2002

Emergency Services	\$ 150,000	\$ 150,000	\$ 150,000
Roads- Vehicles and Equipment	485,500	485,500	250,000
Roads	806,604	806,604	500,000
Drainage	100,000	100,000	250,000
Parks and Recreation	.	.	25,000
Amount to Reserves	\$ 1,542,104	\$ 1,542,104	\$ 1,175,000
Amount available to capital projects	\$ 950,200		\$ 1,276,061