

**BY-LAW #14 - 1996**

**TOWN OF SLAVE LAKE**

**A BY-LAW OF THE TOWN OF SLAVE LAKE IN THE PROVINCE OF ALBERTA TO ESTABLISH ACCOUNTING AND ADMINISTRATIVE PROCEDURES FOR THE REPORTING OF THE ROAD REHABILITATION PROGRAM FUND**

WHEREAS pursuant to the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta, the Council of the Town of Slave Lake in the Province of Alberta (hereinafter called the Council) may by by-law provide for good government; provide services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or part of the municipality; and develop and maintain a safe and viable community;

AND WHEREAS the Council has previously established a municipal by-law, being By-Law #13-1996, to control the manner in which a portion of the utility revenues generated are to be utilized for the Road Rehabilitation Program;

AND WHEREAS under By-Law #13-1996 an Road Rehabilitation Program Fund was established for the purposes of funding the Road Rehabilitation Program;

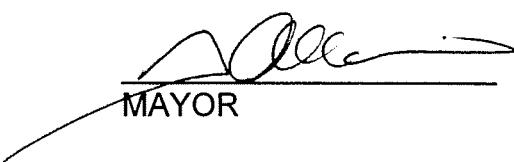
AND WHEREAS the Council deems it appropriate and expedient to establish specific procedures for accounting and reporting of the Road Rehabilitation Program Fund.

NOW THEREFORE the Council hereby enacts as follows:

1. That the Chief Financial Officer shall include in the monthly bank reconciliation statement a separate and identifiable line item accounting for the utility revenues which have been received and designated as Road Rehabilitation Program Funds;
2. That the Chief Financial Officer shall include in the budget variance report a separate and identifiable line item accounting for Road Rehabilitation Program Fund revenues and expenditures during the period covered by the report;
3. That the Chief Financial Officer shall have included in the municipal financial statements a separate and identifiable line item in the section *Taxation under Special Assessments and Local Improvement Taxes* to report the funds which have been accumulated in the Fund during the course of the fiscal year, and in the section *Capital Expenditures under Capital Applied* to report the funds which have been expended for approved Road Rehabilitation Program projects during the course of the fiscal year;
4. That the Chief Administrative Officer shall have included in the Annual Municipal Report a separate and detailed synopsis of the revenue and expenditures for the Road Rehabilitation Program Fund with any explanatory notes that might be required for the transactions that have occurred impacting the revenues and expenditures of the Fund during the preceding fiscal year;

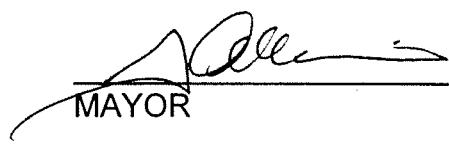
5. That Council may require other or additional reporting of the Road Rehabilitation Program Fund from time to time as may be deemed necessary and expedient to continue providing the residents with full accountability for the revenues and expenditures from the Road Rehabilitation Program Fund;
6. That this by-law comes into effect upon the date of its third reading.

READ A FIRST TIME THIS 21 DAY OF MAY, 1996.

  
MAYOR

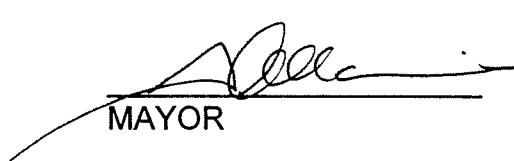
  
SECRETARY TREASURER

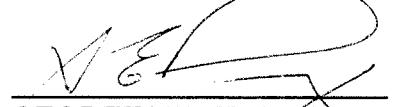
READ A SECOND TIME THIS 21 DAY OF MAY, 1996.

  
MAYOR

  
SECRETARY TREASURER

READ A THIRD TIME AND FINALLY PASSED THIS 21 DAY  
OF MAY, 1996.

  
MAYOR

  
SECRETARY TREASURER