

AGENDA

**SPECIAL MEETING OF COUNCIL TO BE HELD
VIRTUALLY ON JANUARY 22, 2022
COMMENCING AT 10:00AM**

GoToMeeting

Public Access Code: 738-393-413

CODE	ITEM	SOURCE
	1.	Call to Order
	2.	Adoption of Agenda
	3.	Financial a) Session One of Six – 2022 – 2025 Operating Budget
	4.	Adjournment



2022 – 2024

Operating Budget & Plan



Session 1 of 6

Required Items

Legislative, HR, Insurance,
Utilities etc for basic
operations

By Donna Anderson
Acting CAO



MGA (Municipal Government Act)

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.



... Continued MGA (Municipal Government Act)

Contents of operating budget

243(1) An operating budget must include the estimated amount of each of the following expenditures and transfers:

- (a) the amount needed to provide for the council's policies and programs;
- (b) the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property;
- (b.1) the amount of expenditures and transfers needed to meet the municipality's obligations as a member of a growth management board;
- (c) the amount needed to meet the requisitions or other amounts that the municipality is required to pay under an enactment;
- (c.1) the amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework;
- (d) if necessary, the amount needed to provide for a depreciation or depletion allowance, or both, for its municipal public utilities as defined in section 28;
- (e) the amount to be transferred to reserves;
- (f) the amount to be transferred to the capital budget;
- (g) the amount needed to recover any shortfall as required under section 244.



... Continued MGA (Municipal Government Act)

Contents of operating budget

(2) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:

- property tax;
- business tax;
- business improvement area tax;
- community revitalization levy;
- special tax;
- well drilling equipment tax;
- clean energy improvement tax;
- local improvement tax;
- community aggregate payment levy;
- grants;
- transfers from the municipality's accumulated surplus funds or reserves;
- any other source.



... Continued MGA (Municipal Government Act)

(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

(4) The Minister may make regulations respecting budgets and that define terms used in this section that are not defined in section 241.

1994 cM-26.1 s242



... Continued MGA (Municipal Government Act)

Adoption of capital budget

245 Each council must adopt a capital budget for each calendar year.

Contents of capital budget

246 A capital budget must include the estimated amount for the following:

- (a) the amount needed to acquire, construct, remove or improve capital property;
- (b) the anticipated sources and amounts of money to pay the costs referred to in clause (a);
- (c) the amount to be transferred from the operating budget.

Tax bylaws

247 No municipality may pass a property tax bylaw or business tax rate bylaw in respect of a year unless the operating and capital budget for that year have been adopted by council or established by the Minister under section 244.



PSAB

(Public Service Accounting Standards Board)

The Public Sector Accounting Board (PSAB) is an independent body created to serve the public interest by establishing accounting standards for the public sector. They also provide guidance for financial and other performance information reported by the public sector..

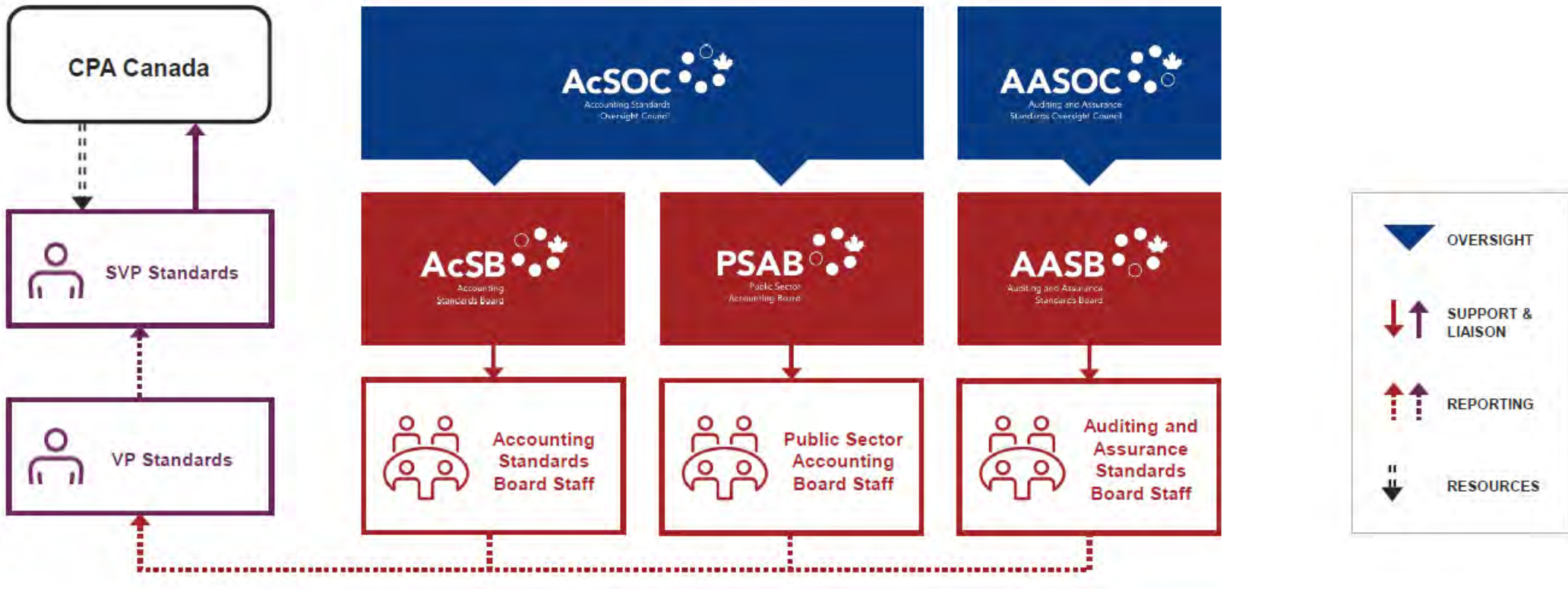
Stakeholders include:

- taxpayers and service recipients;
- legislature and council;
- investors, creditors and bond raters;
- donors and funders
- financial statement preparers;
- public sector auditors;
- budget officers;
- public sector management;
- media and analysts;
- service providers and other partners;
- the accounting profession at large.



PSAB (Public Service Accounting Board) & CPA (Chartered Professional Accountants)

Relationship with CPA Canada



Operational Budget Process

The operating budget consists of all funding and costs for items that are not tangible and is prepared by Administration in collaboration with Council, Committees, Boards and on some topics the general public. It contains next years operating budget along with an additional 3 years of operational budget planning.

Throughout the operational year budget adjustments are made to accommodate extra planning, engineering or unplanned operational expenses and/or revenue decreases. Adjustments that are not one-time expenses are incorporated into the next budget year for ongoing funding & consideration. Adjustments are funded through the general operating reserve for In-Year expenses.

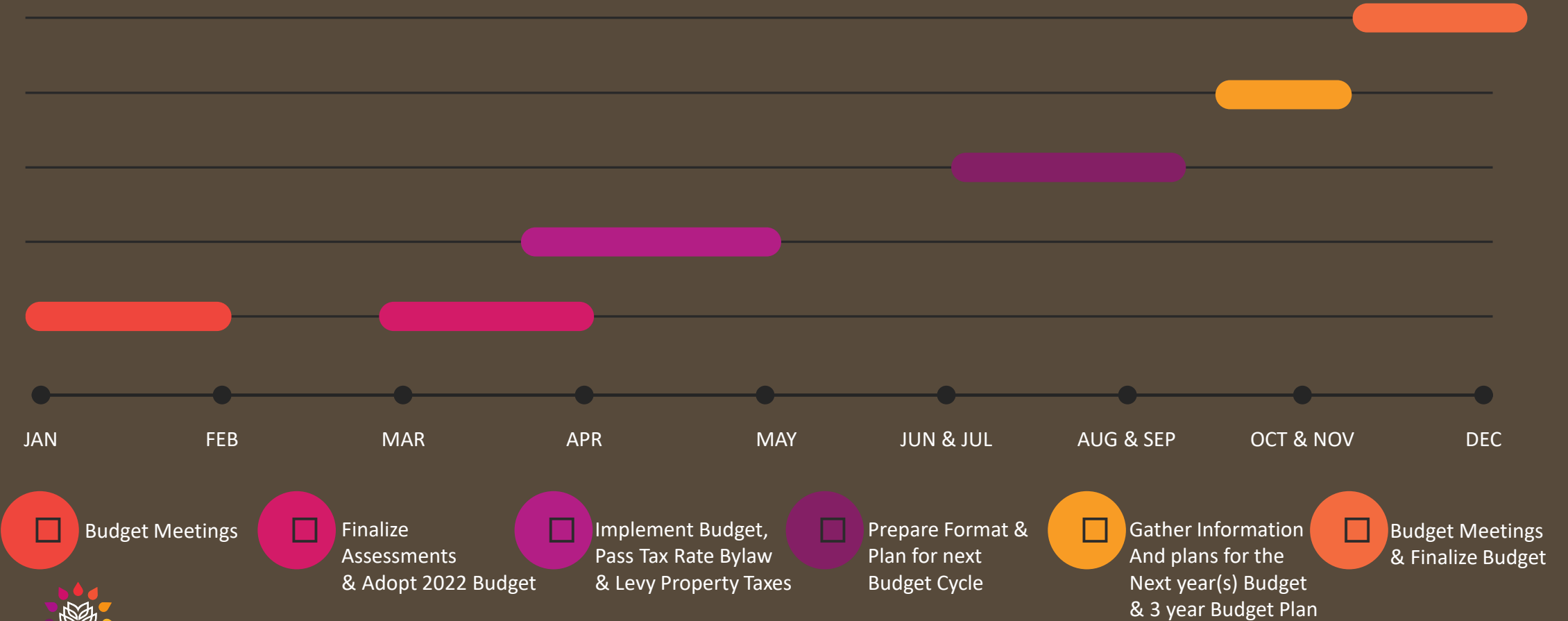
The typical cycle (outside of an election year) would look something like this:

- January – Implementation of current year budget along with the anticipated 3 year plan
- February & March – Finalize Property Tax Assessments, Calculate Annual Tax Rate, Review Revenue Budgeted & Create Tax Rate Bylaw.
- April & May – Levy Property Taxes
- June & July – Prepare Format and Plan for next Budget Cycle
- August, September & October – Gather Information for operations and plans for next year(s)
- November – Budget Meetings begin with Council and Administration
- December – Finalize budget meetings and Budget Adoption



2022 Budget & 2023-2025 Budget Plan

Election Year Budget Cycle



Consumer Price Index (CPI) 2021

The Consumer Price Index (CPI) is an indicator of the changes in consumer prices experienced by the target population. The CPI measures price change by comparing, through time, the cost of a fixed basket of goods and services. The CPI basket is based on the expenditures of the target population in a certain reference period.

The estimated budget requirements are based on last years actual costs, this year's requirements and the 2021 CPI.

Geography	Canada (map)										
Products and product groups ⁷	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021
	2002=100										
All-items ⁸	138.8	139.0	139.2	140.0	140.5	140.8	141.6	142.3	143.1	143.9	144.4

Consumer Price Index



NOVEMBER

TREND	2020	2021	% CHANGE
	145.4	151.6	4.3%

Adapted from Statistics Canada, [Table 18-10-0004-01](#) (Consumer Price Index, 2011 basket). This does not constitute an endorsement by Statistics Canada of this product.

Required Items All Departments



General Administration



General Administration includes:

- Property Taxation,
- Franchise Fees,
- Requisitions,
- Penalties,
- Allowances,
- & Interest Earned.

The department focus is on revenue, while the only expenses that run through this department is Requisition Payments and the annual net Surplus to Reserve transfers.

Property Tax Revenue

Revenue generated from property taxes is generally used to fund local projects and services such as public utilities, family and community services, streets, sidewalks and storm sewer, fire departments, law enforcement, local public recreation, and education.

Although these services benefit all residents, it is recognized that property taxes can be extremely burdensome for individual homeowners. Payment installment options have been put in place to assist by spreading payments out annually. These payments can be made Weekly, Bi-Weekly, Semi-Monthly or Monthly based on personal preference. The Tax Installment Payment Plan (TIPP) is also a benefit to the Town's cash flow as monies are deposited regularly opposed to annually.

Property Tax Calculation:
Last Year's Assessment of Market Value
times (x) Current Year Tax Rate.

Property Assessments are gathered by category and tax rates are set to apply to one or more of those categories. Property assessment values can be appealed, however taxes cannot.



Property Tax Assessment

Assessment and taxation are two separate processes

Assessment is the valuation of your property using Provincial government regulations and guidelines. It is the basis for a municipality to levy a property tax.

Taxes are the amount of money a municipality collects from each assessed property in order to pay expenditures and requisitions as established in the annual budget. Taxation is your assessment multiplied by the tax rate as set by the municipality.

Mill rate = tax rate—the amount of tax payable per dollar of the assessed value of a property. ...

Property taxes are calculated by multiplying the assessed, taxable property value by the tax rate and then dividing that sum by 1,000.

The assessor doesn't have final numbers yet but at this time, would estimate that the assessment growth to be about:

\$800,000 Non-Residential (about 1.8%) & \$2,400,000 Residential (about 1.10%)

However, this appears to be a deflationary year, so the growth seems to be off-set by deflation.

We are estimating Deflation of non-res to be about -4.2%

We are estimating Deflation of residential to be about -2.6%

Property Taxation Statistical Review

Saturday, January 15, 2022

	Budget (Municipal Purposes)	Assessment Residential	Assessment Non Residential	Revenue (Taxes)	Revenue (Other Sources)	Residential Tax Rate	Residential (Vacant)	Non Residential Tax Rate	Non Residential (Vacant)	Canada CPI (Weighted Median)	Notes
2015	\$ 5,122,462	\$ 227,184,800	\$ 39,262,560	\$ 2,499,894	\$ 2,673,960	8.2722	14.5777	13.1964	13.1964	2.0%	As at December
2016	\$ 5,190,882	\$ 234,999,500	\$ 40,575,070	\$ 2,556,089	\$ 2,653,485	8.2375	14.3911	12.8428	12.8428	1.9%	As at December
2017	\$ 5,358,399	\$ 207,682,750	\$ 42,142,650	\$ 2,621,996	\$ 2,855,678	9.6214	15.6965	12.7532	12.7532	1.7%	As at December
2018	\$ 5,848,218	\$ 218,811,400	\$ 40,681,230	\$ 2,685,655	\$ 3,163,321	9.5801	15.8618	12.8863	12.8863	1.8%	As at December
2019	\$ 6,291,071	\$ 203,113,850	\$ 44,489,390	\$ 2,767,892	\$ 3,524,871	9.6053	15.2642	12.2177	12.2177	1.8%	As at December
2020	\$ 6,165,648	\$ 218,657,550	\$ 45,222,610	\$ 2,852,347	\$ 3,313,642	10.1428	15.6621	12.1158	12.1158	1.9%	As at December
2021	\$ 6,015,276	\$ 218,306,350	\$ 46,395,790	\$ 2,874,829	\$ 3,140,643	10.2331	16.6363	11.8817	11.8817	4.7%	As at November
Year over Year Change											
	Budget (Municipal Purposes)	Assessment Residential	Assessment Non Residential	Revenue (Taxes)	Revenue (Other Sources)	Residential Tax Rate	Residential (Vacant)	Non Residential Tax Rate	Non Residential (Vacant)	Canada CPI (Weighted Median)	
2015		-	-	-	-	-	-	-	-	-	
2016	1.34%	3.44%	3.34%	2.25%	-0.77%	-0.42%	-1.28%	-2.68%	-2.68%	1.9%	
2017	3.23%	-11.62%	3.86%	2.58%	7.62%	16.80%	9.07%	-0.70%	-0.70%	1.7%	
2018	9.14%	5.36%	-3.47%	2.43%	10.77%	-0.43%	1.05%	1.04%	1.04%	1.8%	
2019	7.57%	-7.17%	9.36%	3.06%	11.43%	0.26%	-3.77%	-5.19%	-5.19%	1.8%	
2020	-1.99%	7.65%	1.65%	3.05%	-5.99%	5.60%	2.61%	-0.83%	-0.83%	1.9%	
2021	-2.44%	-0.16%	2.59%	0.79%	-5.22%	0.89%	6.22%	-1.93%	-1.93%	4.7%	
5 Year Cummulative Change (2016 - 2021)											
	Budget (Municipal Purposes)	Assessment Residential	Assessment Non Residential	Revenue (Taxes)	Revenue (Other Sources)	Residential Tax Rate	Residential (Vacant)	Non Residential Tax Rate	Non Residential (Vacant)	Canada CPI (Weighted Median)	
Overall	16.84%	-2.51%	17.34%	14.16%	17.84%	22.70%	13.90%	-10.29%	-10.29%	13.80%	

Property Taxation Statistical Review Continued

Saturday, January 15, 2022

Revenue vs. Assessment Change (2016 - 2021)

	Revenue (Taxes)	Assessment Residential	Assessment Non Residential	Total Assessment Change	Notes
	14.16%	-2.51%	17.34%	14.83%	<p>Revenue from Taxation is relative to Assessment Change. This holds the budget to the same value for the past 6 years without accomodation for CPI. In a stagnant municipality, the result is an overall cummulative cut to operations of 11.7%. Calmar has a 3% growth rate based on the roll count, thereby increasing service requirements further increasing the cut to operations.</p> <p>Residential tax rates have significantly increased to in part to offset the reduction in non residential taxes.</p> <p>Revenue from other sources increase covers the tax revenue vs budget difference and includes fluctuations for revenue from the County for cost sharing on projects.</p>

Assessment Description	2015 Assessment	2021 Assessment	Net Change	2015 Roll Count	2021 Roll Count	Net Change	Percent Growth
100 - Res - Single Family	\$ 201,290,600	\$ 192,121,250	\$ (9,169,350)	740	781	41	6%
101 - Res - Vacant	\$ 16,177,000	\$ 14,065,000	\$ (2,112,000)	123	98	-25	-20%
102 - Res Multiple Family	\$ 5,240,400	\$ 5,314,800	\$ 74,400	13	7	-6	-46%
104 - Res - Condominium	\$ -	\$ 3,076,000	\$ 3,076,000	0	22	22	100%
105 - Res - Mobile Homes	\$ 3,955,800	\$ 3,513,300	\$ (442,500)	57	56	-1	-2%
150 - Res - (Town) Farmland/Agricult	\$ 26,000	\$ 55,000	\$ 29,000	1	2	1	100%
152 - Res - Vacant Farmland	\$ 127,000	\$ 100,000	\$ (27,000)	7	7	0	0%
200 - Commercial - Improved	\$ 11,660,450	\$ 13,551,900	\$ 1,891,450	36	36	0	0%
201 - Commercial - Vacant	\$ 2,150,000	\$ 2,058,000	\$ (92,000)	8	10	2	25%
300 - Industrial - Improved	\$ 18,341,000	\$ 25,420,000	\$ 7,079,000	28	30	2	7%
301 - Industrial - Vacant	\$ 3,560,000	\$ 2,375,000	\$ (1,185,000)	12	10	-2	-17%
302 - ICG	\$ 140,000	\$ 144,000	\$ 4,000	1	1	0	0%
303 - Industrial - M & E	\$ 98,000	\$ 55,000	\$ (43,000)	2	1	-1	-50%
400 - Town Owned - Improved	\$ 5,380,000	\$ 10,865,000	\$ 5,485,000	9	10	1	11%
401 - Bylaw Exempt	\$ 3,536,000	\$ 9,177,000	\$ 5,641,000	8	9	1	13%
402 - Town Owned - Vacant	\$ 3,431,000	\$ 4,247,000	\$ 816,000	31	32	1	3%
600 - Institutional - School	\$ 13,048,000	\$ 13,608,000	\$ 560,000	3	3	0	0%
601 - Institutional - Religious	\$ 725,750	\$ 718,750	\$ (7,000)	1	1	0	0%
700 - Linear Ass't - Chief Provincial	\$ 3,179,110	\$ 2,430,740	\$ (748,370)	11	8	-3	-27%
701 - Linear Ass't - Natural Gas	\$ -	\$ 387,780	\$ 387,780	0	1	1	100%
702 - Linear Ass't - CPR Right o Way	\$ 15,000	\$ 17,370	\$ 2,370	2	2	0	0%
TOTAL	\$ 292,081,110	\$ 303,300,890	\$ 11,219,780	1,093	1,127	34	3%

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Franchise Fees

From the MGA....

Non-municipal Public Utilities

Granting rights to provide utility service

45(1) A council may, by agreement, grant a right, exclusive or otherwise, to a person to provide a utility service in all or part of the municipality, for not more than 20 years.

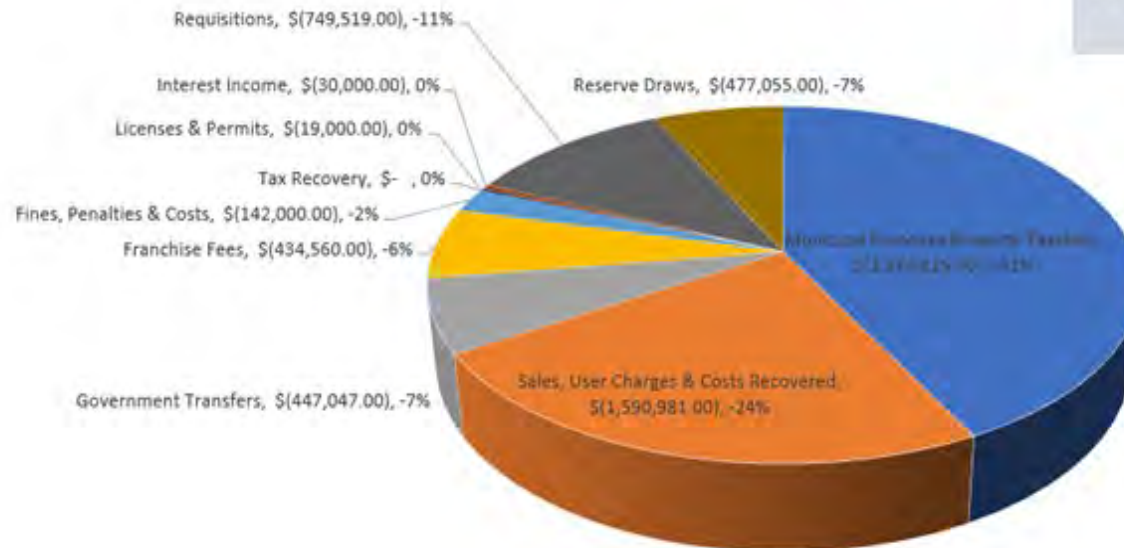
(2) The agreement may grant a right, exclusive or otherwise, to use the municipality's property, including property under the direction, control and management of the municipality, for the construction, operation and extension of a public utility in the municipality for not more than 20 years.

The Alberta Utilities Board requires the Town to make an annual declaration of their intent to increase, decrease or maintain the status quo based on a percentage of the natural gas distribution within the Town's boundaries. The Town of Calmar has set the rate at 20% representing an amount 15% lower than allowed for in the agreement. The Fortis rate is set at 20% as well representing the maximum allowed for electricity.

Franchise Fees represent approx. 6 % of the annual operating budget.



< 2021 Budget Operating Revenue by Object >



An Additional 15% natural gas franchise fee would result in approximately \$136,275 more revenue.



DEBENTURE PRINCIPLE & INTEREST PAYMENTS 2022 - 2025
January 17, 2022

Cert. No.	Dept	Description	2022 Principle	2022 Interest	2023 Principle	2023 Interest	2024 Principle	2024 Interest	2025 Principle	2025 Interest
3100062	41/42	Sewer Line	\$65,340.77	\$9,850.63	\$68,765.90	\$6,425.50	\$72,370.33	\$2,821.07		
4000150	42	50 ST Widening	\$46,601.65	\$10,605.87	\$48,658.01	\$8,549.51	\$50,805.11	\$6,402.41	\$53,046.96	\$4,160.56
4000900	32	Streets & Sewer	\$38,406.59	\$16,040.25	\$40,066.42	\$14,380.42	\$41,797.97	\$12,648.87	\$43,604.36	\$10,842.48
4001324	32	Gravel Truck	\$6,498.02	\$73.72						
4001773	41	51 ST Water Line	\$17,265.54	\$7,836.36	\$17,779.86	\$7,322.04	\$18,309.50	\$6,792.40	\$18,854.92	\$6,246.98
4002118	41	Reservoir	\$12,886.97	\$7,275.63	\$13,284.07	\$6,878.53	\$13,693.41	\$6,469.19	\$14,115.35	\$6,047.25
4002615	32	Shop	\$123,719.04	\$67,359.06	\$126,786.26	\$64,291.84	\$129,929.51	\$61,148.59	\$133,150.69	\$57,927.41
			\$310,718.58	\$119,041.52	\$315,340.52	\$107,847.84	\$326,905.83	\$96,282.53	\$262,772.28	\$85,224.68
				\$429,760.10		\$423,188.36		\$423,188.36		\$347,996.96

	2022 Principle	2022 Interest	2023 Principle	2023 Interest	2024 Principle	2024 Interest	2025 Principle	2025 Interest
41 (Water)	\$63,247.61	\$20,101.33	\$65,893.86	\$17,455.09	\$68,658.48	\$14,690.46	\$32,970.27	\$12,294.23
42 (Sanitary)	\$78,847.32	\$15,467.16	\$82,593.98	\$11,720.49	\$86,519.87	\$7,794.61	\$53,046.96	\$4,160.56
32 (Transportation)	\$168,623.65	\$83,473.03	\$166,852.68	\$78,672.26	\$171,727.48	\$73,797.46	\$176,755.05	\$68,769.89
	\$310,718.58	\$119,041.52	\$315,340.52	\$107,847.84	\$326,905.83	\$96,282.53	\$262,772.28	\$85,224.68
		\$429,760.10		\$423,188.36		\$423,188.36		\$347,996.96

	2026 + Principle	2026 + Interest
41 (Water)	\$384,223.68	\$63,482.02
42 (Sanitary)	\$55,388.06	\$1,819.46
32 (Transportation)	\$2,471,630.52	\$448,473.66
	\$2,911,242.26	\$513,775.14
		\$3,425,017.40

Debenture debt is repayable to Alberta Municipal Financing Corporation and bears interest at rates ranging from 2.27% to 5.18% per annum before Provincial subsidy, and mature in periods 2021 through 2039.

The average annual interest rate is 3.53% for 2020 (2019 - 3.66%). Debenture debt is issued on the credit and security of the Town of Calmar at large.



9. Debt limits

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Calmar be disclosed as follows:

	2020	2019
Total debt limit	8,584,889	8,325,072
Total debt	4,443,985	4,812,653
<hr/>		
Amount of debt limit unused	4,140,904	3,512,419
<hr/>		
Service on debt limit	1,430,815	1,387,512
Service on debt	447,199	510,091
<hr/>		
Amount of debt servicing limit unused	983,616	877,421
<hr/>		

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be a financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the consolidated financial statements must be interpreted as a whole.

Required Items

Costs that are incurred across the many services offered and tend to be static in nature

Electricity

Natural Gas

Insurance

Legal Fees

Engineering

Memberships

Advertising

Human Resources



Electricity – All Facilities

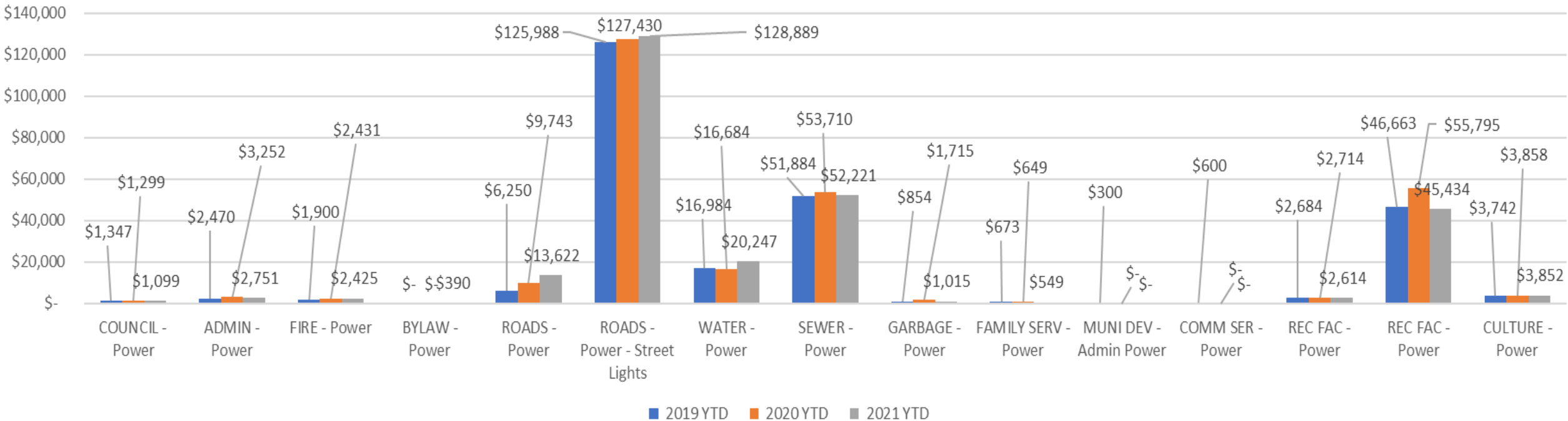
Below is a table to indicate historical costs, then 2021 Budget & Actual along with the forecast for 2022 - 2025

	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
COUNCIL - Power	\$ 1,516	\$ 1,347	\$ 1,299	\$ 1,700	\$ 1,099	65%	\$ 1,200	\$ 1,300	\$ 1,400	\$ 1,500
ADMIN - Power	\$ 2,892	\$ 2,470	\$ 3,252	\$ 3,000	\$ 2,751	92%	\$ 2,900	\$ 3,100	\$ 3,200	\$ 3,300
FIRE - Power	\$ 5,137	\$ 1,900	\$ 2,431	\$ 6,000	\$ 2,425	40%	\$ 2,600	\$ 2,800	\$ 2,900	\$ 3,000
BYLAW - Power	\$ -	\$ -	\$ -	\$ 840	\$ 390	46%	\$ 500	\$ 600	\$ 700	\$ 800
ROADS - Power	\$ 7,272	\$ 6,250	\$ 9,743	\$ 7,500	\$ 13,622	182%	\$ 14,400	\$ 15,000	\$ 15,500	\$ 16,000
ROADS - Power - Street Lights	\$ 118,143	\$ 125,988	\$ 127,430	\$ 131,000	\$ 128,889	98%	\$ 135,400	\$ 140,900	\$ 145,200	\$ 149,600
WATER - Power	\$ 16,799	\$ 16,984	\$ 16,684	\$ 18,000	\$ 20,247	112%	\$ 21,300	\$ 22,200	\$ 22,900	\$ 23,600
SEWER - Power	\$ 42,287	\$ 51,884	\$ 53,710	\$ 60,000	\$ 52,221	87%	\$ 54,900	\$ 57,100	\$ 58,900	\$ 60,700
GARBAGE - Power	\$ 900	\$ 854	\$ 1,715	\$ 1,200	\$ 1,015	85%	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,400
FAMILY SERV - Power	\$ 758	\$ 673	\$ 649	\$ 900	\$ 549	61%	\$ 600	\$ 700	\$ 800	\$ 900
MUNI DEV - Admin Power	\$ 300	\$ 300	\$ -	\$ 400	\$ -	0%	\$ -	\$ -	\$ -	\$ -
COMM SER - Power	\$ 600	\$ 600	\$ -	\$ 600	\$ -	0%	\$ -	\$ -	\$ -	\$ -
REC FAC - Power	\$ 3,031	\$ 2,684	\$ 2,714	\$ 3,000	\$ 2,614	87%	\$ 2,800	\$ 3,000	\$ 3,100	\$ 3,200
REC FAC - Power	\$ 46,233	\$ 46,663	\$ 55,795	\$ 64,000	\$ 45,434	71%	\$ 47,800	\$ 49,800	\$ 51,300	\$ 52,900
CULTURE - Power	\$ 3,633	\$ 3,742	\$ 3,858	\$ 3,610	\$ 3,852	107%	\$ 4,100	\$ 4,300	\$ 4,500	\$ 4,700
	\$ 249,500	\$ 262,340	\$ 279,279	\$ 301,750	\$ 275,107	91%	\$ 289,600	\$ 302,000	\$ 311,700	\$ 321,600
Percentage Adjusted Per Year for Expense Purposes							5%	4%	3%	3%

Electricity – All Facilities

Below is are charts to compare 3-year historical costs including 2021

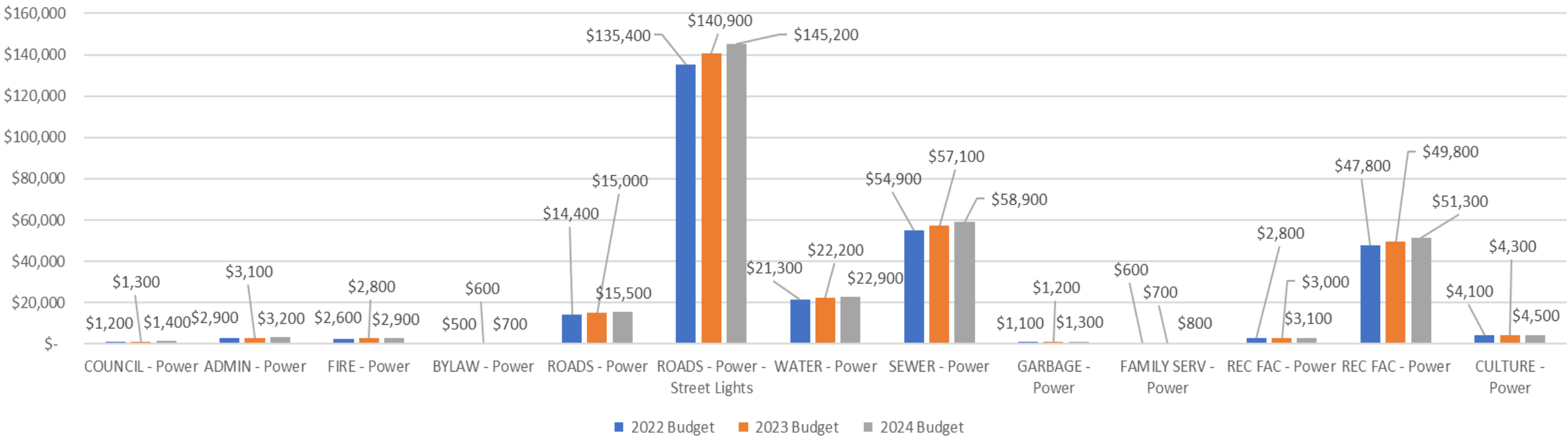
YTD Actuals - 2019 - 2021 Expenditures - Power



Electricity – All Facilities

Below is a chart to compare 3-year Budget Projections including 2022 - 2024

2022 - 2024 Forecasted Expenditures - Power



Natural Gas – All Facilities

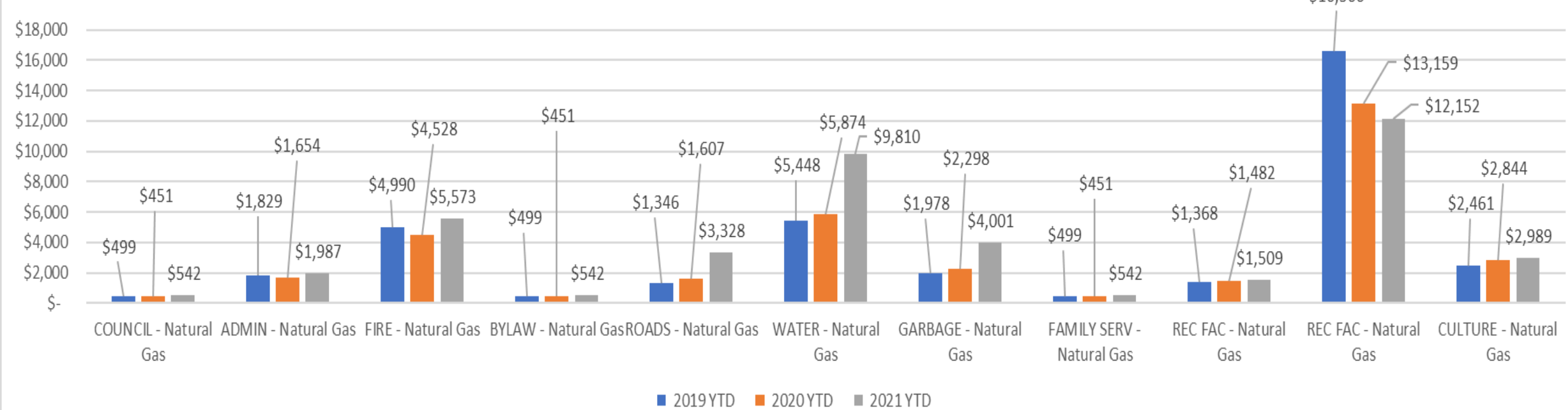
Below is a table to indicate historical costs, then 2021 Budget & Actual along with the forecast for 2022 - 2025

	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
COUNCIL - Natural Gas	\$ 408	\$ 499	\$ 451	\$ 800	\$ 542	68%	\$ 600	\$ 700	\$ 800	\$ 900
ADMIN - Natural Gas	\$ 1,494	\$ 1,829	\$ 1,654	\$ 1,500	\$ 1,987	132%	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400
FIRE - Natural Gas	\$ 3,409	\$ 4,990	\$ 4,528	\$ 4,400	\$ 5,573	127%	\$ 5,900	\$ 6,100	\$ 6,300	\$ 6,500
BYLAW - Natural Gas	\$ 408	\$ 499	\$ 451	\$ 500	\$ 542	108%	\$ 600	\$ 700	\$ 800	\$ 900
ROADS - Natural Gas	\$ 1,086	\$ 1,346	\$ 1,607	\$ 1,400	\$ 3,328	238%	\$ 3,500	\$ 3,700	\$ 3,900	\$ 4,100
WATER - Natural Gas	\$ 4,262	\$ 5,448	\$ 5,874	\$ 4,500	\$ 9,810	218%	\$ 10,400	\$ 10,800	\$ 11,200	\$ 11,600
GARBAGE - Natural Gas	\$ 1,640	\$ 1,978	\$ 2,298	\$ 1,900	\$ 4,001	211%	\$ 4,300	\$ 4,500	\$ 4,700	\$ 4,900
FAMILY SERV - Natural Gas	\$ 408	\$ 499	\$ 451	\$ 500	\$ 542	108%	\$ 600	\$ 700	\$ 800	\$ 900
REC FAC - Natural Gas	\$ 1,139	\$ 1,368	\$ 1,482	\$ 1,500	\$ 1,509	101%	\$ 1,600	\$ 1,700	\$ 1,800	\$ 1,900
REC FAC - Natural Gas	\$ 14,825	\$ 16,566	\$ 13,159	\$ 14,000	\$ 12,152	87%	\$ 12,800	\$ 13,200	\$ 13,600	\$ 14,100
CULTURE - Natural Gas	\$ 2,290	\$ 2,461	\$ 2,844	\$ 3,820	\$ 2,989	78%	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,600
	\$ 31,369	\$ 37,483	\$ 34,799	\$ 34,820	\$ 42,975	123%	\$ 45,600	\$ 47,600	\$ 49,600	\$ 51,800
Percentage Adjusted Per Year for Expense Purposes							5%	3%	3%	3%

Natural Gas – All Facilities

Below is a chart to provide a year over year historical costs comparative.

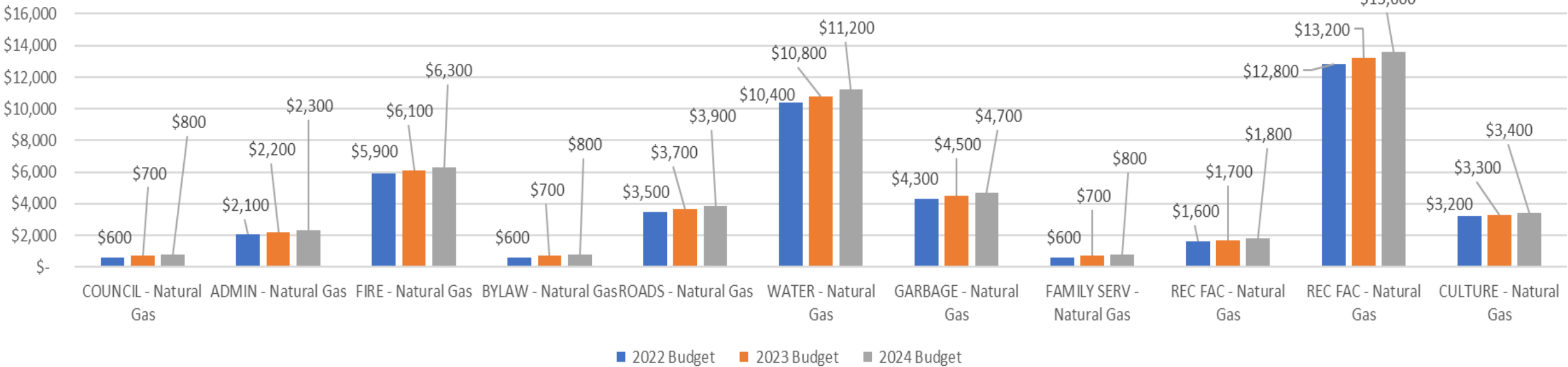
2019 - 2020 Expenditures - Gas



Natural Gas – All Facilities

Below is a chart with forecast comparatives 2022 - 2024

2022 - 2024 Forecasted Expenditures - Gas



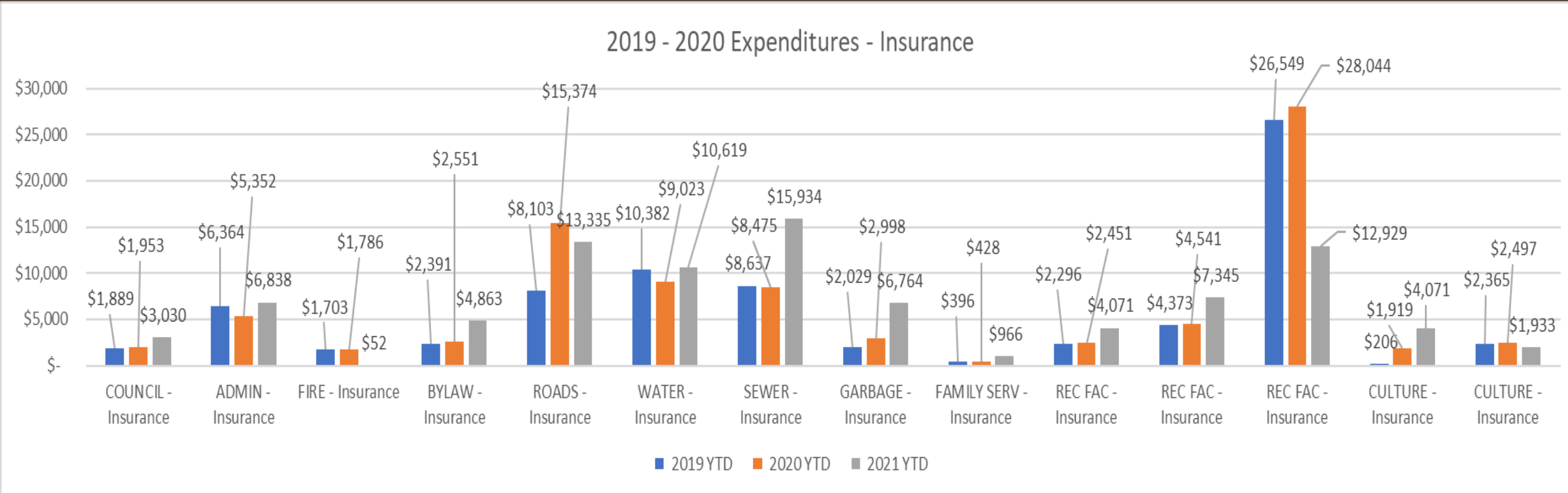
Insurance – All Equipment & Facilities

Below is a table to indicate historical costs, then 2021 Budget & Actual along with the forecast for 2022 - 2025

	Historical YTD Data			2021 Budget Variance			Budget Forecast				
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget	
COUNCIL - Insurance	\$ 1,799	\$ 1,889	\$ 1,953	\$ 2,150	\$ 3,030	141%	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,600	
ADMIN - Insurance	\$ 5,648	\$ 6,364	\$ 5,352	\$ 6,000	\$ 6,838	114%	\$ 7,200	\$ 7,500	\$ 7,800	\$ 8,100	
FIRE - Insurance	\$ 1,517	\$ 1,703	\$ 1,786	\$ 1,965	\$ 52	3%	\$ 100	\$ 200	\$ 300	\$ 400	
BYLAW - Insurance	\$ 2,094	\$ 2,391	\$ 2,551	\$ 3,000	\$ 4,863	162%	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	
ROADS - Insurance	\$ 8,160	\$ 8,103	\$ 15,374	\$ 16,910	\$ 13,335	79%	\$ 14,100	\$ 14,600	\$ 15,100	\$ 15,600	
WATER - Insurance	\$ 9,596	\$ 10,382	\$ 9,023	\$ 10,000	\$ 10,619	106%	\$ 11,200	\$ 11,600	\$ 12,000	\$ 12,400	
SEWER - Insurance	\$ 7,391	\$ 8,637	\$ 8,475	\$ 9,323	\$ 15,934	171%	\$ 16,800	\$ 17,400	\$ 18,000	\$ 18,600	
GARBAGE - Insurance	\$ 2,458	\$ 2,029	\$ 2,998	\$ 3,277	\$ 6,764	206%	\$ 7,200	\$ 7,500	\$ 7,800	\$ 8,100	
FAMILY SERV - Insurance	\$ 351	\$ 396	\$ 428	\$ 471	\$ 966	205%	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,400	
REC FAC - Insurance	\$ 2,061	\$ 2,296	\$ 2,451	\$ 2,696	\$ 4,071	151%	\$ 4,300	\$ 4,500	\$ 4,700	\$ 4,900	
REC FAC - Insurance	\$ 3,682	\$ 4,373	\$ 4,541	\$ 4,900	\$ 7,345	150%	\$ 7,800	\$ 8,100	\$ 8,400	\$ 8,700	
REC FAC - Insurance	\$ 23,619	\$ 26,549	\$ 28,044	\$ 30,848	\$ 12,929	42%	\$ 13,600	\$ 14,100	\$ 14,600	\$ 15,100	
CULTURE - Insurance	\$ 206	\$ 206	\$ 1,919	\$ 1,300	\$ 4,071	313%	\$ 4,300	\$ 4,500	\$ 4,700	\$ 4,900	
CULTURE - Insurance	\$ 2,102	\$ 2,365	\$ 2,497	\$ 2,200	\$ 1,933	88%	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	
	\$ 70,683	\$ 77,684	\$ 87,392	\$ 95,040	\$ 92,750	98%	\$ 98,200	\$ 102,100	\$ 106,000	\$ 110,000	
Percentage Adjusted Per Year for Expense Purposes								5%	3%	3%	3%

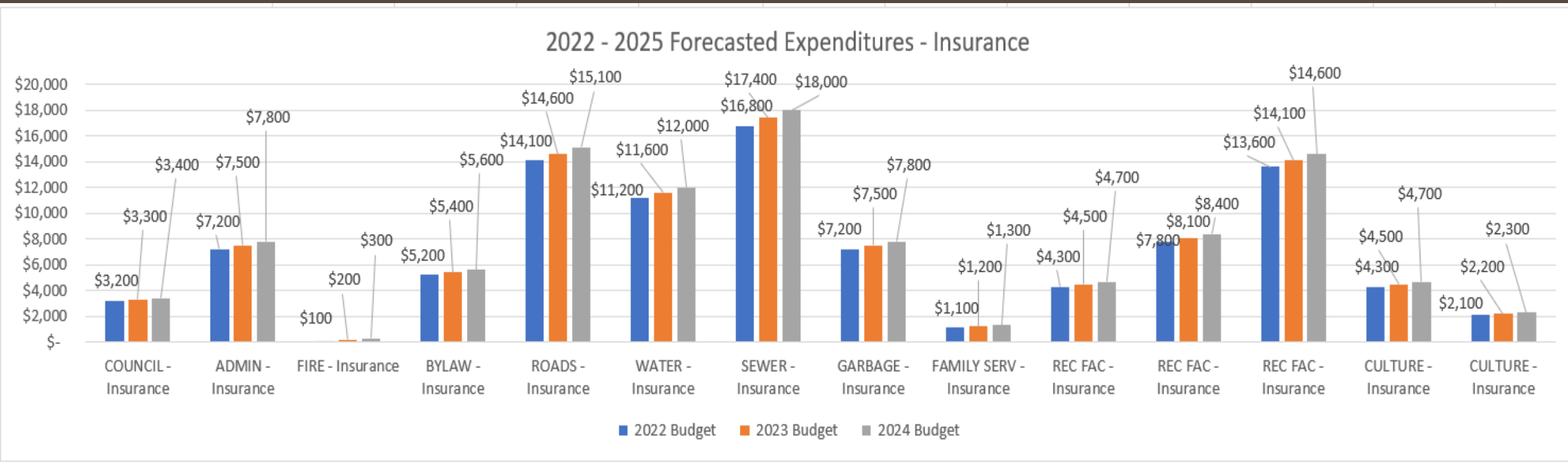
Insurance – All Equipment & Facilities

Below is a chart to provide a year over year historical costs comparative.



Insurance – All Equipment & Facilities

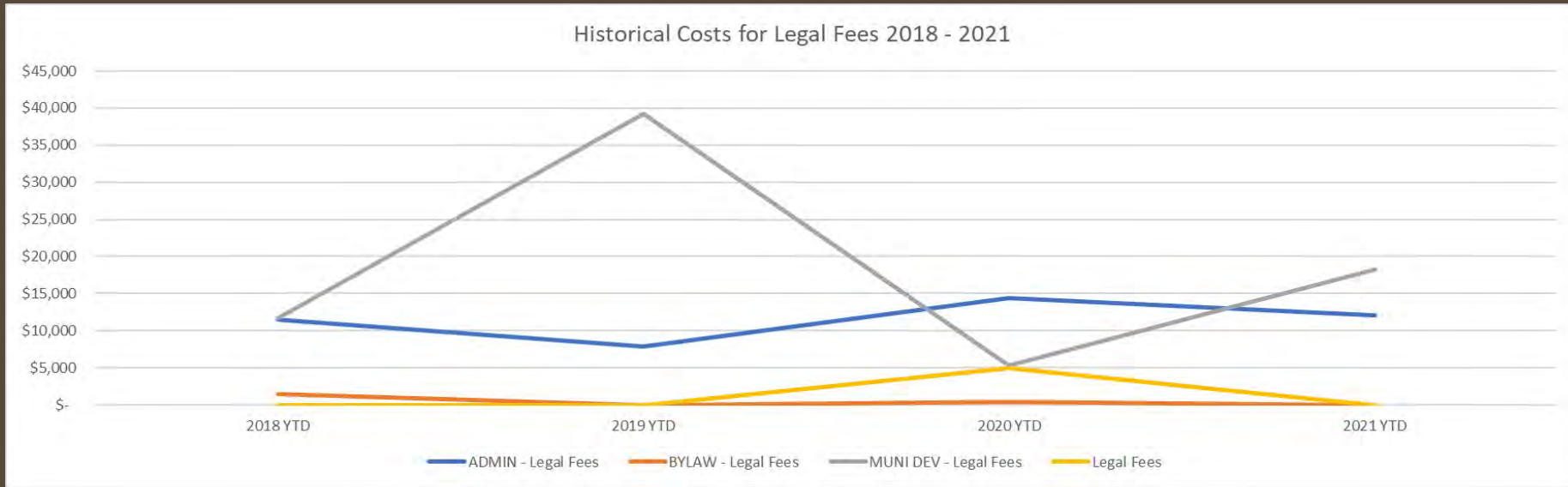
Below is a chart with forecast comparatives 2022 - 2024



Legal Fees – All Departments

Legal Fees are primarily used for general administrative issues, Human Resources, Enforcement, Bylaws, as well as Planning and Development

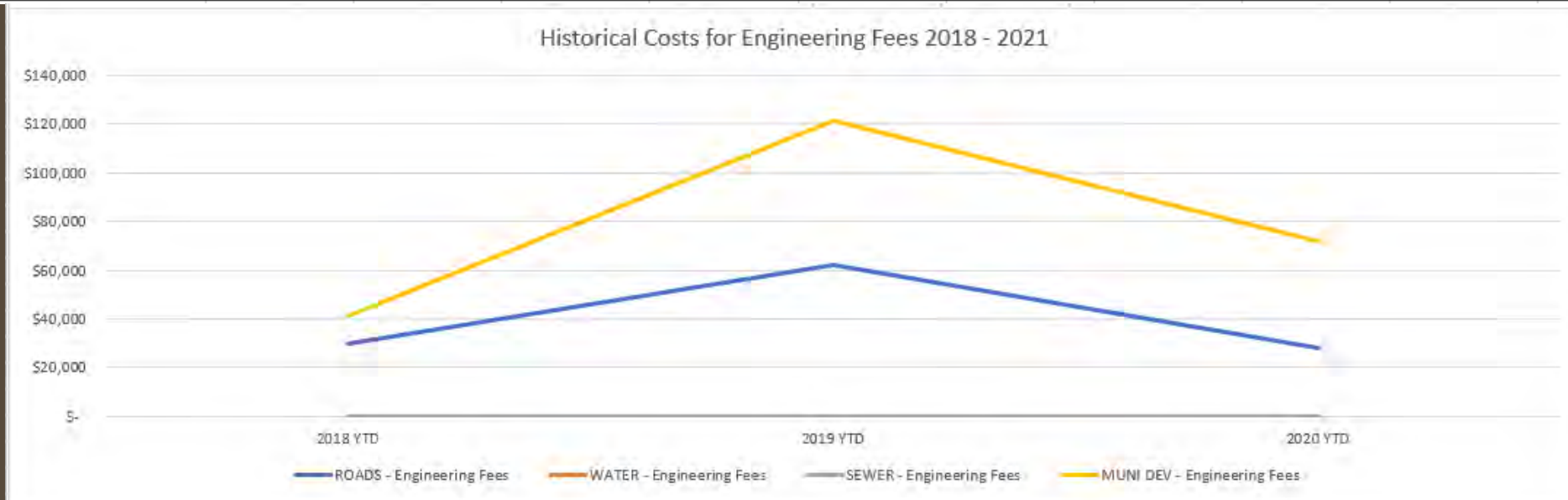
	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ADMIN - Legal Fees	\$ 11,442	\$ 7,823	\$ 14,439	\$ 10,000	\$ 12,088	121%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BYLAW - Legal Fees	\$ 1,436	\$ -	\$ 458	\$ 1,000	\$ -	0%	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
MUNI DEV - Legal Fees	\$ 11,743	\$ 39,280	\$ 5,306	\$ 45,000	\$ 18,240	41%	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Legal Fees	\$ -	\$ -	\$ 5,000	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
	\$ 24,620	\$ 47,102	\$ 25,203	\$ 56,000	\$ 30,328	54%	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000



Legal Engineering – All Departments

Engineering is required for infrastructure development, repairs or betterments. It is also used for planning, development and planning documents

	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ROADS - Engineering Fees	\$ 29,756	\$ 62,421	\$ 27,911	\$ 40,000	\$ 21,272	53%	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
WATER - Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
SEWER - Engineering Fees	\$ -	\$ -	\$ -	\$ 10,000	\$ -	0%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
MUNI DEV - Engineering Fees	\$ 41,443	\$ 121,715	\$ 72,057	\$ 55,000	\$ 77,610	141%	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
	\$ 71,199	\$ 184,137	\$ 99,968	\$ 105,000	\$ 98,883	94%	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000



Memberships & Subscriptions – All Departments

AUMA, RMA, Queens Printer, FCM , CHRA, CofC, LGAA, SGLM, GFOA, CAMA, CPO Program, Radio License, ADOA, CPA, AWWOA, GIS Annual Fee, Biz Database, EDA, EDAC

	Historical YTD Data			2021 Budget Variance			Budget Forecast				
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget	
COUNCIL - Memberships & Subsc	\$ 4,036	\$ 3,553	\$ 3,880	\$ 4,382	\$ 3,828	87%	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	
ADMIN - Memberships & Subscrip	\$ 1,935	\$ 1,583	\$ 1,901	\$ 2,000	\$ 2,418	121%	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	
BYLAW - Memberships & Subscr	\$ 1,001	\$ 2,954	\$ 2,949	\$ 3,600	\$ 3,132	87%	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	
WATER - Memberships & Subscr	\$ 1,415	\$ 155	\$ 274	\$ 500	\$ 940	188%	\$ 600	\$ 700	\$ 800	\$ 900	
MUNI DEV - Memberships & Subs	\$ 250	\$ 125	\$ 629	\$ 750	\$ 354	47%	\$ 800	\$ 900	\$ 1,000	\$ 1,100	
COMM SER - Memberships & Sub	\$ 4,749	\$ 2,276	\$ 942	\$ 1,000	\$ 172	17%	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,400	
REC FAC - Memberships & Subsc	\$ -	\$ 300	\$ 300	\$ 750	\$ -	0%	\$ 800	\$ 900	\$ 1,000	\$ 1,100	
REC FAC - Memberships	\$ 787	\$ 532	\$ 724	\$ 800	\$ (581)	-73%	\$ 900	\$ 1,000	\$ 1,100	\$ 1,200	
	\$ 14,173	\$ 11,478	\$ 11,599	\$ 13,782	\$ 10,263	74%	\$ 14,500	\$ 15,300	\$ 16,100	\$ 16,900	
Percentage Adjusted Per Year for Expense Purposes								1%	1%	1%	1%

Advertising – All Departments

Advertising is currently being assessed for effectiveness, efficiency and need. The budget is left as last years and will be better adjusted for the 2023 budget year.

	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ADMIN - Advertising	\$ 2,900	\$ 1,949	\$ 1,168	\$ 3,000	\$ 1,190	40%	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
BYLAW - Advertising	\$ 58	\$ 131	\$ 326	\$ 500	\$ 445	89%	\$ 500	\$ 500	\$ 500	\$ 500
ROADS - Advertising	\$ 297	\$ -	\$ 367	\$ 1,000	\$ 367	37%	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
WATER - Advertising	\$ -	\$ -	\$ -	\$ 500	\$ -	0%	\$ 500	\$ 500	\$ 500	\$ 500
FAMILY SERV - Advertising	\$ 1,012	\$ 996	\$ 1,382	\$ 1,900	\$ 1,109	58%	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
MUNI DEV - Advertising	\$ 6,888	\$ 2,996	\$ 1,177	\$ 6,000	\$ 2,292	38%	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
COMM SER - Advertising	\$ 10,238	\$ 7,342	\$ 11,153	\$ 15,500	\$ 18,472	119%	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
REC FAC - Advertising	\$ 4,550	\$ 4,983	\$ 9,311	\$ 4,000	\$ -	0%	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REC FAC - Advertising	\$ -	\$ -	\$ -	\$ 500	\$ -	0%	\$ 500	\$ 500	\$ 500	\$ 500
	\$ 25,943	\$ 18,397	\$ 24,883	\$ 32,900	\$ 23,876	73%	\$ 32,900	\$ 32,900	\$ 32,900	\$ 32,900
Percentage Adjusted Per Year for Expense Purposes										

Human Resources – Base Salaries

The following table includes basic salaries and wages for 17 full time staff members and three seasonal

Salaries	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
COUNCIL - Wages & Salaries	\$ 2,991	\$ 3,193	\$ 2,922	\$ 4,740	\$ 4,764	100%	\$ 146,700	\$ 146,700	\$ 149,700	\$ 152,700
ADMIN - Wages & Salaries	\$ 131,671	\$ 138,022	\$ 142,096	\$ 150,104	\$ 177,275	118%	\$ 167,800	\$ 167,800	\$ 171,200	\$ 174,700
DISASTER - Wages & Salaries	\$ 6,918	\$ 7,314	\$ 7,889	\$ 7,720	\$ 7,879	102%	\$ 21,400	\$ 21,400	\$ 21,900	\$ 22,400
BYLAW - Wages & Salaries	\$ 127,693	\$ 118,084	\$ 118,203	\$ 118,466	\$ 136,144	115%	\$ 177,000	\$ 177,000	\$ 180,600	\$ 184,300
ROADS - Wages & Salaries	\$ 164,213	\$ 188,360	\$ 176,331	\$ 206,444	\$ 206,607	100%	\$ 164,300	\$ 164,300	\$ 167,600	\$ 171,000
WATER - Wages & Salaries	\$ 179,160	\$ 177,901	\$ 168,432	\$ 198,418	\$ 217,310	110%	\$ 172,000	\$ 172,000	\$ 175,500	\$ 179,100
SEWER - Wages & Salaries	\$ 174,777	\$ 182,735	\$ 177,962	\$ 193,535	\$ 213,582	110%	\$ 119,300	\$ 119,300	\$ 121,700	\$ 124,200
GARBAGE - Salaries & Wages	\$ 43,715	\$ 46,576	\$ 47,332	\$ 50,744	\$ 59,036	116%	\$ 119,300	\$ 119,300	\$ 121,700	\$ 124,200
FAMILY SERV - Wages & Salaries	\$ 56,380	\$ 57,912	\$ 64,107	\$ 61,503	\$ 65,267	106%	\$ 87,500	\$ 87,500	\$ 89,300	\$ 91,100
MUNI DEV - Wages & Salaries	\$ 168,057	\$ 115,392	\$ 88,187	\$ 164,516	\$ 159,336	97%	\$ 111,600	\$ 111,600	\$ 113,900	\$ 116,200
COMM SER - Wages & Salaries	\$ 90,524	\$ 156,336	\$ 163,683	\$ 162,088	\$ 163,959	101%	\$ 119,400	\$ 119,400	\$ 121,800	\$ 124,300
REC FAC - Wages & Salaries	\$ 45,947	\$ 58,560	\$ 57,260	\$ 58,365	\$ 63,038	108%	\$ 182,800	\$ 182,800	\$ 186,500	\$ 190,300
REC FAC - Wages & Salaries	\$ 144,550	\$ 117,649	\$ 123,500	\$ 120,709	\$ 125,783	104%	\$ 43,600	\$ 43,600	\$ 44,500	\$ 45,400
REC FAC - Wages & Salaries	\$ 159,592	\$ 152,870	\$ 165,020	\$ 152,821	\$ 159,929	105%	\$ 43,600	\$ 43,600	\$ 44,500	\$ 45,400
CULTURE - Wages & Salaries	\$ 103,086	\$ 108,193	\$ 107,201	\$ 111,500	\$ 110,106	99%	\$ 12,400	\$ 12,400	\$ 12,700	\$ 13,000
	\$1,599,275	\$1,629,095	\$1,610,123	\$1,761,673	\$1,870,013	106%	\$ 1,688,700	\$ 1,688,700	\$ 1,723,100	\$ 1,758,300
Accruals (Sick & Vacation)							3%	3%	3%	3%
									2.0%	2.0%



Human Resources - Overtime

Overtime is used only when a situation requires it. Although many people think overtime should be avoided at all costs, it is actually a good choice in several situations such as the ability to quickly respond to short-term variations in workload or staffing while only having to pay for the time needed.

Overtime	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Overtime	\$ 11	\$ 36	\$ 13	\$ -	\$ -	0%	\$ 4,400	\$ 4,400	\$ 4,500	\$ 4,600
ADMIN - Overtime	\$ 416	\$ 88	\$ 140	\$ 2,000	\$ 50	2%	\$ 3,400	\$ 3,400	\$ 3,500	\$ 3,600
BYLAW - Overtime	\$ 563	\$ 9	\$ 3	\$ 1,000	\$ -	0%	\$ 3,600	\$ 3,600	\$ 3,700	\$ 3,800
ROADS - Overtime	\$ 5,939	\$ 5,394	\$ 5,855	\$ 6,000	\$ 2,724	45%	\$ 9,900	\$ 9,900	\$ 10,100	\$ 10,400
WATER - Overtime	\$ 5,946	\$ 4,664	\$ 2,542	\$ 6,500	\$ 2,374	37%	\$ 6,900	\$ 6,900	\$ 7,100	\$ 7,300
SEWER - Overtime	\$ 6,273	\$ 4,939	\$ 2,656	\$ 8,000	\$ 2,544	32%	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
GARBAGE - Overtime	\$ 666	\$ 471	\$ 246	\$ 2,000	\$ 219	11%	\$ 1,200	\$ 1,200	\$ 1,300	\$ 1,400
FAMILY SERV - Overtime	\$ 1,240	\$ 9	\$ 3	\$ 500	\$ -	0%	\$ 700	\$ 700	\$ 800	\$ 900
MUNI DEV - Overtime	\$ 167	\$ 140	\$ -	\$ 500	\$ -	0%	\$ 900	\$ 900	\$ 1,000	\$ 1,100
COMM SER - Overtime	\$ 15	\$ 513	\$ -	\$ 1,000	\$ -	0%	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
REC FAC - Overtime	\$ -	\$ 1,996	\$ -	\$ 500	\$ -	0%	\$ 3,700	\$ 3,700	\$ 3,800	\$ 3,900
REC FAC - Overtime	\$ 3,126	\$ 3,071	\$ 113	\$ 3,000	\$ 3,643	121%	\$ 900	\$ 900	\$ 1,000	\$ 1,100
REC FAC - Overtime	\$ 10,151	\$ 13,091	\$ 20,493	\$ 11,000	\$ 7,057	64%	\$ 900	\$ 900	\$ 1,000	\$ 1,100
	\$ 34,513	\$ 34,423	\$ 32,064	\$ 42,000	\$ 18,611	44%	\$ 41,300	\$ 41,300	\$ 42,800	\$ 44,400



Human Resources – Benefits & Pension

CRA Employer costs, Sunlife through the AUMA plan and in 2022 Local Authorities Pension Plan in place of RRSP's

Benefits Change Benefits to AUMA & RRSP to LAPP	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
COUNCIL - Employer's Contributions	\$ 181	\$ 227	\$ 185	\$ 300	\$ 304	101%	\$ 28,600	\$ 28,600	\$ 29,200	\$ 29,800
ADMIN - Employer Contributions	\$ 21,426	\$ 24,390	\$ 27,908	\$ 29,076	\$ 28,776	99%	\$ 32,800	\$ 32,800	\$ 33,500	\$ 34,200
DISASTER - Employer Contributions	\$ 961	\$ 757	\$ 1,047	\$ 1,098	\$ 1,015	92%	\$ 4,200	\$ 4,200	\$ 4,300	\$ 4,400
BYLAW - Employer Contributions	\$ 22,137	\$ 21,527	\$ 21,526	\$ 22,154	\$ 22,502	102%	\$ 34,600	\$ 34,600	\$ 35,300	\$ 36,100
ROADS - Employer Contributions	\$ 22,697	\$ 28,071	\$ 30,389	\$ 35,438	\$ 33,267	94%	\$ 32,100	\$ 32,100	\$ 32,800	\$ 33,500
WATER - Employer Contributions	\$ 24,530	\$ 26,604	\$ 27,109	\$ 30,582	\$ 30,690	100%	\$ 33,600	\$ 33,600	\$ 34,300	\$ 35,000
SEWER - Employer Contributions	\$ 24,683	\$ 26,748	\$ 27,739	\$ 30,822	\$ 30,873	100%	\$ 23,300	\$ 23,300	\$ 23,800	\$ 24,300
GARBAGE - Employer Contributions	\$ 6,792	\$ 7,233	\$ 7,506	\$ 7,583	\$ 8,007	106%	\$ 23,300	\$ 23,300	\$ 23,800	\$ 24,300
FAMILY SERV - Employer Contributions	\$ 14,074	\$ 14,184	\$ 12,745	\$ 12,406	\$ 11,467	92%	\$ 17,100	\$ 17,100	\$ 17,500	\$ 17,900
MUNI DEV - Employer Contributions	\$ 23,769	\$ 24,055	\$ 22,320	\$ 26,914	\$ 24,926	93%	\$ 21,800	\$ 21,800	\$ 22,300	\$ 22,800
COMM SER - Employer Contributions	\$ 12,514	\$ 20,268	\$ 26,404	\$ 29,904	\$ 27,990	94%	\$ 23,300	\$ 23,300	\$ 23,800	\$ 24,300
REC FAC - Employer Contributions	\$ 4,394	\$ 6,508	\$ 8,740	\$ 11,457	\$ 10,547	92%	\$ 35,700	\$ 35,700	\$ 36,500	\$ 37,300
REC FAC - Employer Contributions	\$ 25,916	\$ 21,911	\$ 23,228	\$ 27,315	\$ 24,410	89%	\$ 8,500	\$ 8,500	\$ 8,700	\$ 8,900
REC FAC - Employer Contributions	\$ 21,719	\$ 22,399	\$ 25,146	\$ 31,001	\$ 30,165	97%	\$ 8,500	\$ 8,500	\$ 8,700	\$ 8,900
CULTURE - Employer Contributions	\$ 9,480	\$ 9,958	\$ 9,838	\$ 13,500	\$ 9,515	70%	\$ 2,500	\$ 2,500	\$ 2,600	\$ 2,700
	\$ 235,273	\$ 254,839	\$ 271,829	\$ 309,550	\$ 294,452	95%	\$ 329,900	\$ 329,900	\$ 337,100	\$ 344,400



Human Resources – WCB

WCB (Worker’s Compensation Board) is broken out to keep a close eye on claims rates. This assists the organization in early signs of the need for increased Occupational Health and Safety awareness.

WCB	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ADMIN - Workers' Compensation Board Fee	\$ 1,660	\$ 1,884	\$ 2,423	\$ 3,917	\$ 2,475	63%	\$ 3,600	\$ 3,600	\$ 3,700	\$ 3,800
BYLAW - Workers' Compensation Board Fee	\$ 1,564	\$ 1,657	\$ 2,131	\$ 2,124	\$ 2,177	103%	\$ 3,800	\$ 3,800	\$ 3,900	\$ 4,000
ROADS - Worker's Compensation Board Fee	\$ 2,139	\$ 2,429	\$ 3,123	\$ 3,690	\$ 3,191	86%	\$ 3,500	\$ 3,500	\$ 3,600	\$ 3,700
WATER - Workers' Compensation Board Fee	\$ 2,372	\$ 2,511	\$ 3,229	\$ 3,371	\$ 3,298	98%	\$ 3,700	\$ 3,700	\$ 3,800	\$ 3,900
SEWER - Workers' Compensation Board Fee	\$ 2,319	\$ 2,450	\$ 3,150	\$ 3,314	\$ 3,385	102%	\$ 2,600	\$ 2,600	\$ 2,700	\$ 2,800
GARBAGE - Workers' Compensation Board Fee	\$ 607	\$ 636	\$ 818	\$ 863	\$ 668	77%	\$ 2,600	\$ 2,600	\$ 2,700	\$ 2,800
FAMILY SERV - Workers's Compensation Board Fee	\$ 665	\$ 732	\$ 941	\$ 965	\$ 961	100%	\$ 1,900	\$ 1,900	\$ 2,000	\$ 2,100
MUNI DEV - Workers' Compensation Board Fee	\$ 2,310	\$ 2,120	\$ 2,726	\$ 2,763	\$ 2,785	101%	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,600
COMM SER - Workers' Compensation Board Fee	\$ 1,305	\$ 2,062	\$ 2,651	\$ 2,731	\$ 2,708	99%	\$ 2,600	\$ 2,600	\$ 2,700	\$ 2,800
REC FAC - Workers' Compensation Board Fee	\$ 806	\$ 916	\$ 1,178	\$ 1,156	\$ 1,204	104%	\$ 3,900	\$ 3,900	\$ 4,000	\$ 4,100
REC FAC - Workers' Compensation Board Fee	\$ 1,931	\$ 2,296	\$ 2,952	\$ 3,200	\$ 3,016	94%	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,200
REC FAC - Workers' Compensation Board Fee	\$ 2,205	\$ 2,373	\$ 3,051	\$ 3,167	\$ 3,117	98%	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,200
CULTURE - Workers' Compensation Board Fee	\$ 1,506	\$ 1,311	\$ 1,686	\$ 1,739	\$ 1,723	99%	\$ 300	\$ 300	\$ 400	\$ 500
	\$ 21,389	\$ 23,377	\$ 30,060	\$ 33,000	\$ 30,708	93%	\$ 32,900	\$ 32,900	\$ 34,200	\$ 35,500



Human Resources – Casual Labour

Seasonal Labour includes positions that are not permanent in nature and are on call, project specific or summer students.

Seasonal Labour	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
ROADS - Casual Labour	\$ 10,234	\$ 10,232	\$ 12,150	\$ 13,000	\$ -	0%	\$ 13,000	\$ 13,000	\$ 13,300	\$ 13,600
REC FAC - Casual Labour-Parks	\$ 13,337	\$ 10,729	\$ 13,410	\$ 23,000	\$ 7,177	31%	\$ 13,500	\$ 13,500	\$ 13,800	\$ 14,100
REC FAC - Arena - Casual Labour	\$ 6,088	\$ 6,976	\$ 6,080	\$ 9,000	\$ -	0%	\$ 9,000	\$ 9,000	\$ 9,200	\$ 9,400
	\$ 29,659	\$ 27,936	\$ 31,640	\$ 45,000	\$ 7,177	31%	\$ 35,500	\$ 35,500	\$ 36,300	\$ 37,100

Changes to the 2022 organizational chart include the removal of one full time position; Outsourcing a part year for another position and cutting back hours in another. More efficiencies are being assessed for the 2023 operation year



Human Resources – Payroll Summary

Seasonal Labour includes positions that are not permanent in nature and are on call, project specific or summer students.

Payroll Summary	Historical YTD Data			2021 Budget Variance			Budget Forecast			
	2018 YTD	2019 YTD	2020 YTD	2021 Budget	2021 YTD	Variance	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Salaries	\$1,599,275	\$1,629,095	\$1,610,123	\$1,761,673	\$1,870,013	106%	\$1,688,700	\$1,688,700	\$1,723,100	\$1,758,300
Overtime	\$34,513	\$34,423	\$32,064	\$42,000	\$18,611	44%	\$41,300	\$41,300	\$42,800	\$44,400
Seasonal Labour	\$29,659	\$27,936	\$31,640	\$45,000	\$7,177	31%	\$35,500	\$35,500	\$36,300	\$37,100
Benefits Change Benefits to AUMA & RRSF	\$235,273	\$254,839	\$271,829	\$309,550	\$294,452	95%	\$329,900	\$329,900	\$337,100	\$344,400
WCB	\$21,389	\$23,377	\$30,060	\$33,000	\$30,708	93%	\$32,900	\$32,900	\$34,200	\$35,500
	\$1,920,107	\$1,969,671	\$1,975,717	\$2,191,223	\$2,220,961	101%	\$2,128,300	\$2,128,300	\$2,173,500	\$2,219,700





| THANK YOU

