

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD  
VIRTUALLY ON APRIL 19, 2022, COMMENCING  
AT 7:00 PM  
GoToMeeting  
Public Access Code: 211-016-493**

**AGENDA**

<u>CODE</u>	<u>ITEM</u>	<u>SOURCE</u>
	1.	<b>Call to Order</b>
	2.	<b>Adoption of Agenda</b>
	3.	<b>Public Hearings – None</b>
	4.	<b>Delegations</b> a) MNP 2021 Audit Presentation – Benji Waser (to be presented at 8:00pm)
	5.	<b>Adoption of Minutes</b> a) Regular Council Meeting – April 04, 2022 b) Special Council Meeting – April 09, 2022 c) Special Council Meeting – April 11, 2022
	6.	<b>Unfinished Business</b> a) 2022 – 2025 Consolidated Operating Budget
	7.	<b>Bylaws or Policies</b> a) Bylaw #2022-11 – Special Tax Bylaw b) Bylaw #2022-13 – Mill Rate Bylaw
	8.	<b>New Business</b> a) Acting CAO Anderson RFD – Regional ARB Agreement with CRASC b) Acting CAO Anderson RFD – Apex Franchise Fees Increase Proposal c) Acting CAO Anderson RFD – Designated Picnic Areas
	9.	<b>Financial</b> a) Adoption of 2021 Financial Statement
	10.	<b>Department Reports – None</b>
	11.	<b>Council and Committee Reports – None</b>
	12.	<b>Action Items – None</b>
	13.	<b>Correspondence</b> a) FCSS Programs b) Library Board Minutes – February 2022 c) Rural Mental Health Project – Comedy Show d) Ocean’s Day Resolution
	14.	<b>Clarification of Agenda Business – (Open mic)</b>
	15.	<b>Closed Session</b> a) Personnel - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act).
	16.	<b>Adjournment</b>

Draft for discussion purposes only

**Town of Calmar  
Consolidated Financial  
Statements**

**December 31, 2021**



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## **Management's Responsibility**

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To the Mayor and Councilors of the Town of Calmar:

The accompanying consolidated financial statements of the Town of Calmar are the responsibility of management and have been approved by Council.

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

Council is composed entirely of individuals who are neither management nor employees of the Town. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for the appointment of the Town's external auditors.

MNP LLP is appointed by Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both Council and management to discuss their audit findings.

April 18, 2022

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Town Manager

# Independent Auditor's Report

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To the Mayor and Councilors of Town of Calmar:

## Report on the Audit of the Consolidated Financial Statements

### Opinion

We have audited the consolidated financial statements of Town of Calmar (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net debt, cash flows and the related schedules I through VI for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2021, and the results of its consolidated operations, changes in its net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Town to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:  
In accordance with Alberta regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in Note 10.
- Supplementary Accounting Principles and Standards Regulation:  
In accordance with Alberta regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 12.

Leduc, Alberta

April 19, 2022

Chartered Professional Accountants

Draft for discussion purposes only

**Town of Calmar**  
**Consolidated Statement of Financial Position**

*As at December 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Financial assets</b>		
Cash and equivalents <i>(Note 2)</i>	<b>683,806</b>	2,018,196
Investments <i>(Note 3)</i>	-	236,439
Property taxes receivable <i>(Note 4)</i>	<b>673,421</b>	610,856
Trade and other accounts receivable	<b>1,340,918</b>	593,839
Tax sale proceeds <i>(Note 5)</i>	-	167,914
	<b>2,698,145</b>	3,627,244
<b>Liabilities</b>		
Accounts payable and accrued liabilities	<b>701,403</b>	400,723
Deposit liabilities	<b>570,900</b>	571,682
Tax sale proceeds liability <i>(Note 5)</i>	-	167,914
Deferred revenue <i>(Note 7)</i>	-	540,153
Capital lease <i>(Note 8)</i>	<b>214,476</b>	-
Long-term debt <i>(Note 9)</i>	<b>4,126,979</b>	4,443,985
	<b>5,613,758</b>	6,124,457
<b>Net debt</b>	<b>(2,915,613)</b>	(2,497,213)
<b>Non-financial assets</b>		
Tangible capital assets <i>(Schedule II)</i>	<b>27,731,892</b>	26,675,338
Land inventory	<b>200,000</b>	200,000
Prepaid expenses	<b>105,459</b>	17,542
	<b>28,037,351</b>	26,892,880
<b>Accumulated surplus</b> <i>(Schedule I)</i>	<b>25,121,738</b>	24,395,667
Contingencies <i>(Note 13)</i>		
Commitments <i>(Note 16)</i>		

Approved on behalf of Council:

\_\_\_\_\_ Mayor

\_\_\_\_\_ Councilor

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Consolidated Statement of Operations**

*For the year ended December 31, 2021*

	<b>2021 Budget (Note 17)</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Net municipal property taxes <i>(Schedule III)</i>	2,874,860	<b>2,876,169</b>	2,852,771
Sales, user charges and costs recovered	1,535,981	<b>1,697,167</b>	1,556,224
Government transfers <i>(Schedule IV)</i>	447,047	<b>663,551</b>	521,943
Franchise and concession contracts	434,560	<b>432,956</b>	423,172
Penalties and costs on taxes	102,000	<b>115,523</b>	113,891
Licenses and permits	79,000	<b>89,370</b>	51,007
Fines	35,000	<b>10,889</b>	32,767
Interest income	30,000	<b>9,946</b>	32,192
Tax recovery	-	-	67,812
Gain (loss) on disposal of assets	-	<b>(25,710)</b>	71,480
	5,538,448	<b>5,869,861</b>	5,723,259
<b>Expenses</b>			
Transportation, roads, streets, walks and lighting	845,274	<b>1,229,296</b>	1,134,938
Water	843,015	<b>1,051,732</b>	984,125
Parks and recreation	849,185	<b>846,652</b>	985,055
Sewer	430,137	<b>779,025</b>	520,533
Administrative	415,197	<b>531,433</b>	443,370
Economic development	406,473	<b>446,254</b>	287,385
Land use, planning and development	371,393	<b>356,422</b>	285,593
By-law enforcement	243,494	<b>275,209</b>	197,253
Waste management	294,727	<b>258,176</b>	275,789
Fire and disaster services	281,495	<b>205,864</b>	184,138
Library	193,606	<b>188,873</b>	217,351
Legislative	236,888	<b>165,055</b>	122,710
Community support services	147,386	<b>119,205</b>	105,590
	5,558,270	<b>6,453,196</b>	5,743,830
<b>Deficiency of revenue over expenses before other</b>	(19,822)	<b>(583,335)</b>	(20,571)
<b>Other</b>			
Government transfers for capital <i>(Schedule IV)</i>	1,344,601	<b>1,308,746</b>	1,142,313
Other capital contributions	-	<b>661</b>	2,553
	1,344,601	<b>1,309,407</b>	1,144,866
<b>Excess of revenue over expenses</b>	1,324,779	<b>726,072</b>	1,124,295
<b>Accumulated surplus, beginning of year</b>	24,395,667	<b>24,395,667</b>	23,271,372
<b>Accumulated surplus, end of year</b>	25,720,446	<b>25,121,738</b>	24,395,667

*The accompanying notes are an integral part of these financial statements*



**Town of Calmar**  
**Consolidated Statement of Change in Net Debt**

*For the year ended December 31, 2021*

	<b>2021 Budget (Note 17)</b>	<b>2021</b>	<b>2020</b>
<b>Excess of revenue over expenses</b>	1,324,779	<b>726,072</b>	1,124,295
Acquisition of tangible capital assets	(2,066,109)	<b>(2,109,139)</b>	(4,174,461)
Proceeds on disposal of tangible capital assets	-	<b>46,000</b>	71,480
Amortization of tangible capital assets	-	<b>980,875</b>	911,944
Acquisition of land inventory	-	-	(200,000)
Loss (gain) on sale of tangible capital assets	-	<b>25,710</b>	(71,480)
Use (acquisition) of prepaid assets	-	<b>(87,918)</b>	30,267
<b>Change in net debt</b>	(741,330)	<b>(418,400)</b>	(2,307,955)
<b>Net debt, beginning of year</b>	(2,497,213)	<b>(2,497,213)</b>	(189,258)
<b>Net debt, end of year</b>	(3,238,543)	<b>(2,915,613)</b>	(2,497,213)

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Consolidated Statement of Cash Flows**  
*For the year ended December 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Cash provided by (used for) the following activities:</b>		
<b>Operating</b>		
Excess of revenue over expenses	726,072	1,124,295
Non-cash items:		
Amortization of tangible capital assets	980,875	911,944
Purchase of land held for inventory	-	(200,000)
Net loss (gain) on disposal of tangible capital assets	25,710	(71,480)
Net change in non-cash operating working capital balances:		
Decrease in deferred revenue	(540,153)	(22,749)
Decrease (increase) in prepaid expenses	(87,917)	30,265
Increase (decrease) in accounts payable and accrued liabilities	(14,748)	69,478
Decrease (increase) in trade and other accounts receivable	(747,079)	93,142
Increase in property taxes receivable	(62,565)	(128,096)
Decrease in deposit liabilities	(782)	(132,082)
	279,413	1,674,717
<b>Capital</b>		
Acquisition of tangible capital assets <i>(Schedule II)</i>	(1,568,237)	(4,177,117)
Proceeds on sale of tangible capital assets	35,000	7,480
	(1,533,237)	(4,169,637)
<b>Investing</b>		
Decrease (increase) in investments	236,439	(3,121)
<b>Financing</b>		
Repayment of long-term debt	(317,005)	(368,668)
<b>Decrease in cash and equivalents</b>	<b>(1,334,390)</b>	<b>(2,866,714)</b>
<b>Cash and equivalents, beginning of year</b>	<b>2,018,196</b>	<b>4,884,910</b>
<b>Cash and equivalents, end of year <i>(Note 2)</i></b>	<b>683,806</b>	<b>2,018,196</b>

The accompanying notes are an integral part of these financial statements

**Town of Calmar**  
**Schedule I - Schedule of Changes in Accumulated Surplus**

*For the year ended December 31, 2021*

	<i>Unrestricted Surplus</i>	<i>Restricted Surplus</i>	<i>Equity in Tangible Capital Assets</i>	<b>2021</b>	<i>2020</i>
<b>Balance, beginning of year</b>	<b>144,706</b>	<b>2,019,608</b>	<b>22,231,353</b>	<b>24,395,667</b>	23,271,372
Excess of revenue over expenses	726,072	-	-	726,072	1,124,295
Unrestricted funds designated for future use	(35,000)	35,000	-	-	-
Restricted funds for operations	349,490	(349,490)	-	-	-
Restricted funds used for tangible capital assets	-	(497,524)	497,524	-	-
Current year funds used for tangible capital assets	(1,611,617)	-	1,611,617	-	-
Net book value of tangible capital assets disposed	71,711	-	(71,711)	-	-
Annual amortization expense	980,875	-	(980,875)	-	-
Proceeds of capital lease obligation	214,476	-	(214,476)	-	-
Long-term debt repaid	(317,005)	-	317,005	-	-
<b>Change in accumulated surplus</b>	<b>379,002</b>	<b>(812,014)</b>	<b>1,159,084</b>	<b>726,072</b>	1,124,295
<b>Balance, end of year</b>	<b>523,708</b>	<b>1,207,594</b>	<b>23,390,437</b>	<b>25,121,739</b>	24,395,667

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Schedule II - Schedule of Tangible Capital Assets**  
*For the year ended December 31, 2021*

	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Engineered Structures</i>	<i>Machinery &amp; Equipment</i>	<i>Vehicles</i>	<i>Construction- in-progress</i>	2021	2020
<b>Cost:</b>									
Balance, beginning of year	1,292,123	211,360	14,785,812	24,623,680	2,886,333	460,698	-	44,260,006	40,258,409
Acquisition of tangible capital assets	-	-	-	1,163,082	748,226	157,106	-	2,068,414	4,174,461
Construction-in-progress	-	27,716	-	13,009	-	-	-	40,725	-
Disposal of tangible capital assets	-	-	(77,525)	-	(15,734)	-	-	(93,259)	(172,864)
<b>Balance, end of year</b>	<b>1,292,123</b>	<b>239,076</b>	<b>14,708,287</b>	<b>25,799,771</b>	<b>3,618,825</b>	<b>617,804</b>	<b>-</b>	<b>46,275,886</b>	<b>44,260,006</b>
<b>Accumulated amortization:</b>									
Balance, beginning of year	-	96,502	4,858,643	10,858,641	1,410,484	360,397	-	17,584,667	16,845,588
Annual amortization	-	4,050	317,410	444,195	173,570	41,650	-	980,875	911,944
Accumulated amortization on disposals	-	-	(5,814)	-	(15,734)	-	-	(21,548)	(172,864)
<b>Balance, end of year</b>	<b>-</b>	<b>100,552</b>	<b>5,170,239</b>	<b>11,302,836</b>	<b>1,568,320</b>	<b>402,047</b>	<b>-</b>	<b>18,543,994</b>	<b>17,584,668</b>
<b>Net book value</b>	<b>1,292,123</b>	<b>138,524</b>	<b>9,538,048</b>	<b>14,496,935</b>	<b>2,050,505</b>	<b>215,757</b>	<b>-</b>	<b>27,731,892</b>	<b>26,675,338</b>
<b>2020 net book value</b>	<b>1,292,123</b>	<b>114,858</b>	<b>9,927,169</b>	<b>13,765,039</b>	<b>1,475,848</b>	<b>100,301</b>	<b>-</b>	<b>26,675,338</b>	

During the year, tangible capital assets were acquired at an aggregate cost of \$2,109,139 (2020 - \$4,174,461), of which there was \$324,455 (2020 - \$9,029) in accounts payable at year end, \$nil (2020 - \$nil) was contributed to the Town, there was a trade in for \$11,000 (2020 - \$64,000), \$214,476 (2020 - \$nil) was recorded as a capital lease, and the remaining \$1,568,237 (2020 - \$4,177,117) was acquired by cash.

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Schedule III - Schedule of Property Taxes Levied**  
*For the year ended December 31, 2021*

	<b>2021 Budget</b>	<b>2021</b>	<i>2020</i>
<b>Taxation</b>			
Real property taxes	3,624,348	<b>3,625,642</b>	3,601,176
<b>Requisitions</b>			
Alberta School Foundation Fund	742,518	<b>742,503</b>	741,275
Leduc Foundation	6,970	<b>6,970</b>	7,130
	749,488	<b>749,473</b>	748,405
<b>Net municipal property taxes</b>	2,874,860	<b>2,876,169</b>	2,852,771

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Schedule IV - Schedule of Government Transfers**  
*For the year ended December 31, 2021*

	<b>2021 Budget</b>	<b>2021</b>	<i>2020</i>
<b>Operating</b>			
Local	397,877	<b>388,422</b>	436,733
Provincial	49,170	<b>275,129</b>	85,210
	447,047	<b>663,551</b>	521,943
<b>Capital</b>			
Provincial	1,002,595	<b>1,308,746</b>	851,449
Federal	264,840	-	256,327
Local	77,166	-	34,537
	1,344,601	<b>1,308,746</b>	1,142,313
<b>Total government transfers</b>	<b>1,791,648</b>	<b>1,972,297</b>	1,664,256

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Schedule V - Consolidated Schedule of Expenses by Object**  
*For the year ended December 31, 2021*

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>Consolidated expenses by object</b>			
Salaries, wages and benefits	2,252,961	<b>2,432,348</b>	2,033,063
Contracted and general services	1,790,056	<b>1,737,841</b>	1,456,372
Amortization of tangible capital assets	-	<b>980,875</b>	911,944
Materials, goods and utilities	944,549	<b>736,432</b>	761,859
Purchases from other governments	435,010	<b>428,095</b>	433,256
Interest on long-term debt	130,194	<b>127,807</b>	140,050
Bank charges and short-term interest	3,000	<b>5,860</b>	4,745
Transfers to individuals and organizations	2,400	<b>2,400</b>	2,400
Provision for allowances	100	<b>1,538</b>	141
	<b>5,558,270</b>	<b>6,453,196</b>	<b>5,743,830</b>

*The accompanying notes are an integral part of these financial statements*

**Town of Calmar**  
**Schedule VI - Schedule of Segmented Disclosure**  
*For the year ended December 31, 2021*

	General Government	Transportation, Roads, Streets	Legislative & Administrative	Environmental Services	Parks & Recreation	Protective Services	Library	Community Support	Land Use and Development	Economic Development	Total
<b>Revenue</b>											
Net municipal taxes	2,876,169	-	-	-	-	-	-	-	-	-	2,876,169
Government transfers	-	1,150,986	257,947	-	427,476	-	95,158	40,198	-	532	1,972,297
Sales, user charges, and costs	-	7,936	66,139	1,523,900	64,136	7,916	208	5,560	10,540	10,832	1,697,167
Franchise and concession contracts	432,956	-	-	-	-	-	-	-	-	-	432,956
Penalties and costs on taxes	115,523	-	-	-	-	-	-	-	-	-	115,523
Licenses and permits	-	-	-	-	-	21,205	-	-	68,165	-	89,370
Fines	-	-	-	-	-	10,889	-	-	-	-	10,889
Interest income	9,946	-	-	-	-	-	-	-	-	-	9,946
Other capital contributions	-	661	-	-	-	-	-	-	-	-	661
Gain (loss) on sale of tangible capital assets	-	(25,710)	-	-	-	-	-	-	-	-	(25,710)
	<b>3,434,594</b>	<b>1,133,873</b>	<b>324,086</b>	<b>1,523,900</b>	<b>491,612</b>	<b>40,010</b>	<b>95,366</b>	<b>45,758</b>	<b>78,705</b>	<b>11,364</b>	<b>7,179,268</b>
<b>Expenses</b>											
Salaries, wages, and benefits	-	250,317	306,327	587,796	431,748	182,980	119,871	84,455	191,983	276,873	2,432,353
Contracted and general services	-	165,925	290,767	494,371	170,899	224,829	33,865	32,261	163,778	161,146	1,737,841
Materials, goods, and utilities	-	288,363	47,343	199,877	144,728	22,459	22,276	2,489	662	8,235	736,432
Purchases from other governments	-	-	-	428,095	-	-	-	-	-	-	428,095
Interest on long-term debt	-	87,179	-	40,628	-	-	-	-	-	-	127,807
Bank charges and short-term interest	-	-	5,860	-	-	-	-	-	-	-	5,860
Transfers to individuals and organizations	-	-	-	-	-	2,400	-	-	-	-	2,400
Provision for allowances	-	-	1,518	20	-	-	-	-	-	-	1,538
	-	<b>791,784</b>	<b>651,815</b>	<b>1,750,788</b>	<b>747,374</b>	<b>432,668</b>	<b>176,012</b>	<b>119,205</b>	<b>356,422</b>	<b>446,254</b>	<b>5,472,322</b>
<b>Net revenue, before amortization</b>	<b>3,434,594</b>	<b>342,089</b>	<b>(327,729)</b>	<b>(226,888)</b>	<b>(255,762)</b>	<b>(392,658)</b>	<b>(80,646)</b>	<b>(73,447)</b>	<b>(277,717)</b>	<b>(434,890)</b>	<b>1,706,946</b>
Amortization expense	-	437,512	44,673	338,145	99,278	48,405	12,861	-	-	-	980,874
<b>Net revenue</b>	<b>3,434,594</b>	<b>(95,423)</b>	<b>(372,402)</b>	<b>(565,033)</b>	<b>(355,040)</b>	<b>(441,063)</b>	<b>(93,507)</b>	<b>(73,447)</b>	<b>(277,717)</b>	<b>(434,890)</b>	<b>726,072</b>

The accompanying notes are an integral part of these financial statements



**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

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**1. Significant accounting policies**

The consolidated financial statements of the Town of Calmar (the "Town") are the representations of management prepared in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

***Reporting entity***

The consolidated financial statements reflect the assets, liabilities, revenue, expenses, and changes in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to Town Council for the administration of their financial affairs and resources, including the Calmar Public Library.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

Cash and equivalents exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

***Basis of accounting***

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

***Management uncertainty (use of estimates)***

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the year. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Trade and other accounts receivable and property taxes receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

***Cash and equivalents***

Cash and equivalents include balances with banks and short-term investments with maturities of three months or less.

***Investments***

Investments are recorded at amortized cost. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

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**1. Significant accounting policies** *(continued)*

***Property tax requisition over-levy and under-levy***

Over-levies and under-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

***Liability for contaminated sites***

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2021.

At each financial reporting date, the Town reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made. The Town has not identified any contaminated sites for which a liability is expected.

***Revenue recognition***

**i. Government transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

The Town recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Town recognizes revenue as the liability is settled.

**ii. Tax revenue**

The Town recognizes taxes as assets and revenue when they meet the definition of an asset, are authorized by Council, and the taxable event has occurred. Tax revenue is initially measured at management's best estimate of the amount resulting from the original taxable event in accordance with legislation. The related tax receivable is initially recognized at its realizable value at the date of acquisition. At each financial statement date, the Town evaluates the tax receivable for collectibility and records a valuation allowance to reflect the tax receivable at its net recoverable amount, if necessary.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

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**1. Significant accounting policies** *(continued)*

**iii. Utility service revenue**

The Town recognizes the provision of utility services as assets and revenue when they meet the definition of an asset in the period the utility services are provided to the customers.

**iv. Fines and penalties**

Traffic fine revenue is recorded as cash is received, which is not materially different than recording such revenue on an accrual basis.

**v. Other revenue**

Other sources of revenue are recorded when received or receivable.

**Non-financial assets**

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations.

**i. Tangible capital assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized using the straight-line method over the estimated useful life as follows:

Buildings	40-65 years
Land improvements	15-60 years
Engineered structures:	
Water system	40 years
Wastewater system	40 years
Other engineered structures	10-40 years
Machinery and equipment	5-25 years
Vehicles	5-20 years

Amortization is not charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

**ii. Contributions of tangible capital assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and are also recorded as revenue.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

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**1. Significant accounting policies** *(continued)*

**ii. Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**iii. Cultural and historical tangible capital assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

**iv. Prepaid expenses**

Prepaid expenses include pre-payments on goods and services which will be utilized in the following fiscal year.

**Segments**

The Town conducts its business through a number of reportable segments. These operating segments are established by senior management to facilitate the achievement of the Town's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

**2. Cash and equivalents**

	<b>2021</b>	2020
Cash	<b>682,461</b>	1,292,858
Petty cash and floats	<b>1,345</b>	730
Short-term notes	-	724,608
	<b>683,806</b>	2,018,196

Short-term notes in the prior year had an average effective interest rate of 0.34%.

**3. Investments**

Investments in the prior year were made up of guaranteed investment certificates that had an average effective interest rate of 0.45% and matured in six months or less.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

**4. Property taxes receivable**

	<b>2021</b>	<b>2020</b>
Current taxes	<b>367,561</b>	321,485
Arrears taxes	<b>305,860</b>	289,371
	<b>673,421</b>	610,856
Less allowance for doubtful accounts	-	-
	<b>673,421</b>	610,856

**5. Tax sale proceeds**

Tax sale proceeds and the associated liabilities consist of the excess funds collected on sale of seized properties put up for tax auction after outstanding property taxes were recovered. Under the *Municipal Government Act*, the Town is required to hold these funds for up to 10 years and attempted to disperse them to the former property owners.

**6. Bank indebtedness**

The Town has a revolving line of credit with ATB Financial with a maximum limit of \$3,224,000 (2020 - \$3,261,000). Interest accrues monthly on the outstanding balance at a rate of prime minus 0.25%. The line of credit arrangement is reviewed annually by the bank with the most recent review date of December 31, 2021. As at December 31, 2021, the prime rate was 2.45% (2020 - 2.45%). As of December 31, 2021 the Town had drawn \$0 (2020 - \$0) on the line of credit.

**7. Deferred revenue**

	<b>2021</b>	<b>2020</b>
Municipal Stimulus Program	-	264,840
Municipal Sustainability Initiative	-	249,489
Building permits	-	23,292
Developer contribution	-	2,000
CARES grant	-	532
	-	540,153

Included in the Town's deferred revenue are government transfers, developer contributions and other funds received, including interest, that are restricted to eligible capital projects as approved under the funding agreements.

**8. Obligations under capital lease**

	<b>2021</b>	<b>2020</b>
Equipment, due 2023 with a net book value of \$372,236. The lease bears interest at 3.46%.	<b>214,476</b>	-

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

**9. Long-term debt**

	<b>2021</b>	2020
Tax-supported debentures	<b>4,126,979</b>	4,443,985

Payments of interest and principal are due as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	310,719	119,042	429,761
2022	315,341	107,848	423,189
2023	326,906	96,283	423,189
2024	262,772	85,225	347,997
2025	271,295	76,702	347,997
To maturity	2,639,946	437,074	3,077,020
	<b>4,126,979</b>	<b>922,172</b>	<b>5,049,151</b>

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.27% to 5.18% per annum before Provincial subsidy, and mature in periods 2022 through 2039. The average annual interest rate is 3.46% for 2021 (2020 - 3.53%). Debenture debt is issued on the credit and security of the Town of Calmar at large.

The Town's cash payments for interest in 2021 were \$130,225 (2020 - \$143,007).

**10. 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:

	<b>2021</b>	2020
Total debt limit	<b>8,843,357</b>	8,584,889
Total debt	<b>4,126,979</b>	4,443,985
Amount of debt limit unused	<b>4,716,378</b>	4,140,904
Service on debt limit	<b>1,473,893</b>	1,430,815
Service on debt	<b>429,761</b>	447,199
Amount of debt servicing limit unused	<b>1,044,132</b>	983,616

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.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

**11. Equity in tangible capital assets**

	<b>2021</b>	<b>2020</b>
Tangible capital assets ( <i>Schedule II</i> )	<b>46,275,886</b>	44,260,006
Accumulated amortization ( <i>Schedule II</i> )	<b>(18,543,994)</b>	(17,584,668)
Capital lease ( <i>Note 8</i> )	<b>(214,476)</b>	-
Long-term debt ( <i>Note 9</i> )	<b>(4,126,979)</b>	(4,443,985)
	<b>23,390,437</b>	22,231,353

**12. Salary and benefits disclosure**

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	<b>Months</b>	<b>Salary/ remuneration</b>	<b>Benefits &amp; allowances</b>	<b>2021</b>	<b>2020</b>
Mayor Yachimetz	10	24,264	1,342	25,606	30,692
Mayor Carnahan	2	6,149	338	6,487	-
Councilor Gardner	12	17,156	952	18,108	14,582
Councilor Faulkner	12	16,706	928	17,634	17,771
Councilor Balaban	10	11,711	104	11,815	14,002
Councilor McKeag	2	3,153	185	3,338	-
Councilor Froese	10	1,582	103	1,685	10,362
Councilor Benson	2	2,803	163	2,966	-
Town Manager (previous)	11	263,222	18,943	282,165	168,674
Town Manager (acting)	1	11,316	1,355	12,671	-

Salary/remuneration includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances includes employer's share of all employee benefits and contributions or payments made on behalf of employees including RRSP's, dental coverage, vision coverage, group life insurance and accidental disability and dismemberment insurance.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits.

**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

**13. Contingencies**

The Town is a member of the Alberta Municipal Insurance Exchange ("MUNIX"). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

In the normal conduct of operations, there are pending claims by and against the Town. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination of these other litigations will not materially affect the Town's financial position or results of operations.

**14. Guarantees**

The Town guarantees the balances of its credit cards to a maximum of \$37,000 (2020 - \$37,000).

**15. Segments**

The Town provides a range of services to its ratepayers. For each reported segment, the revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

Refer to Schedule VI - Schedule of Segmented Disclosure.

**16. Commitments**

The Town has entered into a Disaster Services Agreement with Leduc County with annual payments of \$20,000 until 2027.

**17. Budget information**

The disclosed budget information has been approved by Council. The following is a reconciliation between the budget approved and that showing in the consolidated financial statements:

	<b>Budget</b>
Approved budgeted operating surplus	227
Debenture repayment	317,006
Operating draw from reserve	(477,055)
Operating transfer to reserve	140,000
<hr/>	
Deficiency of revenue over expenses before other <i>(Consolidated Statement of Operations)</i>	(19,822)
Capital revenue	1,344,601
Acquisition of tangible capital assets	(2,066,109)
<hr/>	
<b>Increase in net debt <i>(Consolidated Statement of Change in Net Debt)</i></b>	<b>(741,330)</b>



**Town of Calmar**  
**Notes to the Consolidated Financial Statements**

*For the year ended December 31, 2021*

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**18. Significant event**

In March 2020, the World Health Organization declared the outbreak of COVID-19 (coronavirus) a pandemic. This has had a significant impact on municipal government operations through the restrictions put in place by the Canadian and provincial governments as well as municipal governments regarding travel, isolation/quarantine orders, closures of City facilities, cancellation/postponement of programs and tax and utility deferral programs. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Town as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the virus, and the duration of the outbreak, including the duration of Town facility closures, program and service disruptions, and isolation/quarantine measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

Draft for discussion purposes only

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD VIRTUALLY  
ON MONDAY APRIL 04, 2022**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of April 04, 2022, to order at the hour of 7:01 pm.

**PRESENT:** Mayor Carnahan, Councillors Gardner, Faulkner, McKeag Reber, Benson, Acting CAO Anderson, DPW Melesko and CSP Thomas

2. **ADOPTION OF AGENDA:**

*Moved by* Councillor Benson that the agenda is hereby adopted as presented.

**CARRIED  
R-22-04-0167**

3. **PUBLIC HEARINGS: None**

4. **DELEGATIONS:**

- a) **Nowhere to Run** – Cheque Presentation

Mayor Carnahan thanked Jaelyn Evaschysyn and Monique Arksey for their presentation, the time being 7:08 pm.

- b) **Leduc & District Food Bank** – Annual Update, Gert Reynan, Tony Robinson, Sieger Siderius & Melanie McNess

Mayor Carnahan thanked the presenters for their presentation, the time being 7:22 pm.

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting** – March 21, 2022

*Moved by* Councillor McKeag Reber that the minutes of the Regular Council Meeting, of March 21, 2022, are hereby approved as presented.

**CARRIED  
R-22-04-0168**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES:**

- a) Bylaw #2022-09 – Urban Hens

*Moved by* Councillor Gardner that Council pass a motion to give Bylaw #2022-09, Urban Hens, second reading as modified.

**CARRIED  
R-22-04-0169**

*Moved by* Councillor Faulkner that Council pass a motion to give Bylaw #2022-09, Urban Hens, third reading as modified.

**CARRIED  
R-22-04-0170**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD VIRTUALLY  
ON MONDAY APRIL 04, 2022**

Access Code: 211-016-493

b) Bylaw #2022-10 – Borrowing Bylaw

*Moved by* Councillor McKeag Reber that Council pass a motion to give Bylaw #2022-10, Borrowing Bylaw, second reading.

**CARRIED  
R-22-04-0171**

*Moved by* Councillor Benson that Council pass a motion to give Bylaw #2022-10, Borrowing Bylaw, third reading.

**CARRIED  
R-22-04-0172**

b) Bylaw #2022-14 – Development Authority Bylaw

*Moved by* Councillor Faulkner that Council pass a motion to give Bylaw #2022-14, Development Authority first reading as modified.

**CARRIED  
R-22-04-0173**

*Moved by* Councillor Faulkner that Council pass a motion to give Bylaw #2022-14, Development Authority second reading as modified.

**CARRIED  
R-22-04-0174**

*Moved by* Councillor Gardner that permission is hereby granted for the presentation of Bylaw #2022-14, Development Authority for all three readings at this meeting.

**CARRIED UNANIMOUSLY  
R-22-04-0175**

*Moved by* Councillor Benson that Council pass a motion to give Bylaw #2022-14, Development Authority third reading as modified.

**CARRIED  
R-22-04-0176**

**8. NEW BUSINESS:**

a) CDC Thomas RFD – Volunteer Week Proclamation

*Moved by* Councillor Faulkner that Council move to approve the National Volunteer Week Proclamation as presented.

**CARRIED  
R-22-04-0177**

b) DPW Melesko RFD – ECO Station Proposal

*Moved by* Mayor Carnahan that Council authorize Administration to enter into the ECO Station Partnership as presented with funding to be allocated from the Current Recycle Budget.

**CARRIED  
R-22-04-0178**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD VIRTUALLY  
ON MONDAY APRIL 04, 2022**

Access Code: 211-016-493

- c) CDC Thomas RFD – Recreation Board – Calmar Fair Days

*Moved by* Councillor Benson that Council pass a motion to authorize the Calmar Recreation Board as the determining body for Calmar Days ball tournament and associated fees for 2022.

**CARRIED  
R-22-04-0179**

- d) Market on Main Attendance – Verbal (Carey Benson)

Moved by Councillor Benson that Council sponsors a table with updated branding at the Market on Main to be determined on an ad hoc basis based on availability.

**CARRIED  
R-22-04-0180**

- e) Thorsby Regional Water Grant Application Support Letter

*Moved by* Mayor Carnahan that Council pass a motion to authorize administration to send a letter of support to Thorsby for the purpose of obtaining the grant for a feasibility study while being clear that the letter in no way commits the Town of Calmar to joining the proposed regional commission.

**CARRIED  
R-22-04-0181**

- f) National Public Works Week Proclamation

*Moved by* Councillor Faulkner that Council pass a motion for Mayor Carnahan to sign the National Public Works Proclamation, recognizing the week of May 15th – 21st 2022 as National Public Works Week.

**CARRIED  
R-22-04-0182**

**Recess – 8:35**

**Reconvene – 8:40**

**9. FINANCIAL: None**

**10. DEPARTMENT REPORTS: None**

**11. COUNCIL AND COMMITTEE REPORTS:**

- a) Mayor Carnahan
- b) Councillor Faulkner
- c) Councillor Gardner
- d) Councillor Benson
- e) Councillor McKeag Reber

*Moved by* Councillor Gardner that the Council Reports are hereby accepted as information.

**CARRIED  
R-22-04-0183**

**12. ACTION ITEM:**

- a) Resolution Register as of March 30, 2022

*Moved by* Councillor McKeag Reber that the Action Items are hereby accepted as information.

**CARRIED  
R-22-04-0184**

**13. CORRESPONDENCE:**

- a) Black Gold Board Highlights – March 2022
- b) National Police Federation – Call to Action
- c) FCSS – Gathering Our Medicine Regional Event
- d) Town of Fox Creek – Concern Over Rising Utility Rates

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD VIRTUALLY  
ON MONDAY APRIL 04, 2022**

Access Code: 211-016-493

- e) Leduc Housing Foundation Minutes
- f) Leduc Housing Foundation Annual Report
- g) Discover Leduc Region Updates
- h) Telus – Retiring Payphone Infrastructure

*Moved by* Councillor Faulkner that the correspondence is hereby accepted as information.

**CARRIED  
R-22-04-0185**

**14. CLARIFICATION OF AGENDA BUSINESS – (Open mic)**

**15. CLOSED SESSION:**

- a) **Development** – (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)
- b) **Development** – (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)

*Moved by* Councillor Benson that the Regular Council Meeting temporarily adjourn, and Council sit in Closed Session at this time being 8:48 pm.

**CARRIED  
R-22-04-0186**

*Moved by* Councillor Gardner that the Regular Council Meeting reconvene from Closed Session at this time being 9:17 pm.

**CARRIED  
R-22-04-0187**

**16. ADJOURNMENT:**

The Regular Council Meeting adjourned at 9:18 pm.

These minutes signed this 18<sup>th</sup> day of April 2022.

\_\_\_\_\_  
Mayor Carnahan

\_\_\_\_\_  
Acting CAO Anderson

**SPECIAL MEETING OF COUNCIL TO BE HELD  
VIRTUALLY ON APRIL 09, 2022  
COMMENCING AT 9:00 AM  
GoToMeeting  
Public Access Code: 738-393-413**

1. **CALL TO ORDER:** Mayor Carnahan called the Special Meeting of Council of April 09, 2022, to order at the hour of 9:04 am.

**PRESENT:** Mayor Carnahan, Councillors Gardner, Faulkner, Benson, and McKeag Reber and Acting CAO Anderson, DPW Melesko, PW Foreman Nielson

2. **ADOPTION OF AGENDA:**

*Moved by* Councillor Gardner that the agenda is hereby adopted as presented.

**CARRIED  
R-22-04-0188**

3. **FINANCIAL:**

a) Session Five of Six – 2022 – 2025 Consolidated Operating Budget

*Tabled until Special Council Meeting on April 11, 2022*

recess 10:35  
resume 10:48

recess 12:00  
resume 12:06

*Moved by* Councillor McKeag Reber that Special Meeting of Council be extended until 12:35 pm.

**CARRIED  
R-22-04-0189**

4. **ADJOURNMENT:**

The Special Council Meeting adjourned at 12:39 pm.

These minutes signed this 19<sup>th</sup> day of April 2022.

\_\_\_\_\_  
Mayor Carnahan

\_\_\_\_\_  
Acting CAO Anderson

**SPECIAL MEETING OF COUNCIL TO BE HELD  
VIRTUALLY ON APRIL 11, 2022  
COMMENCING AT 7:00 PM  
GoToMeeting  
Public Access Code: 738-393-413**

1. **CALL TO ORDER:** Mayor Carnahan called the Special Meeting of Council of April 11, 2022, to order at the hour of 7:06 pm.

**PRESENT:** Mayor Carnahan, Councillors Gardner, Faulkner, Benson, and McKeag Reber and Acting CAO Anderson, DPW Melesko

2. **ADOPTION OF AGENDA:**

*Moved by* Councillor Gardner that the agenda is hereby adopted as amended.

**CARRIED  
R-22-04-0190**

3. **BYLAWS OR POLICIES**

- a) Bylaw #2022-11 – Special Tax Bylaw

*Tabled until next Regular Meeting of Council*

- b) Bylaw #2022-13 – Mill Rate Bylaw

*Tabled until next Regular Meeting of Council*

4. **FINANCIAL:**

- a) 2022 Operating Budget – Continuation from April 9, 2022 session

*Tabled until next Regular Meeting of Council*

Recess @ 8:54  
Reconvene @ 9:10

*Moved by* Councillor McKeag Reber that the Regular Meeting of Council be extended past 10:00pm.

**CARRIED  
R-22-04-0191**

- b) 2022 Capital Budget

*Moved by* Councillor Faulkner that the 2022 Capital Budget and 10-year capital plan be adopted as amended

**CARRIED  
R-22-04-0192**

5. **CLOSED SESSION**

- a) Personnel - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act).

*Moved by* Councillor Benson that the Regular Council Meeting temporarily adjourn, and Council sit in Closed Session at this time being 10:30 pm.

**CARRIED  
R-22-04-0193**

Acting CAO Anderson remained in the meeting for the closed session.

**SPECIAL MEETING OF COUNCIL TO BE HELD  
VIRTUALLY ON APRIL 11, 2022  
COMMENCING AT 7:00 PM  
GoToMeeting  
Public Access Code: 738-393-413**

*Moved by* Mayor Carnahan that the Regular Council Meeting reconvene from Closed Session at this time being 10:55 pm.

**CARRIED  
R-22-04-0194**

**6. ADJOURNMENT:**

The Special Council Meeting adjourned at 10:56 pm.

These minutes signed this 19<sup>th</sup> day of April 2022.

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Mayor Carnahan

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Acting CAO Anderson

Un-Approved Minutes





| 2022 – 2025

Operating Budget & Plan



**Session  
5 of 6**  
**Consolidated  
Operating Budget**

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By Donna Anderson  
Acting CAO





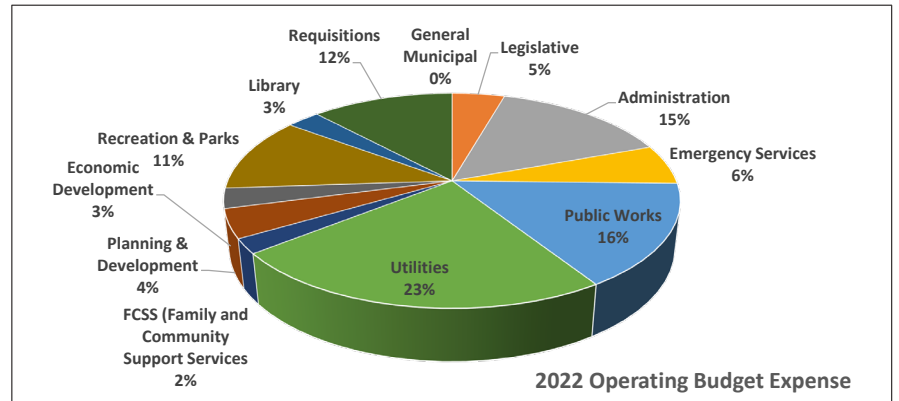
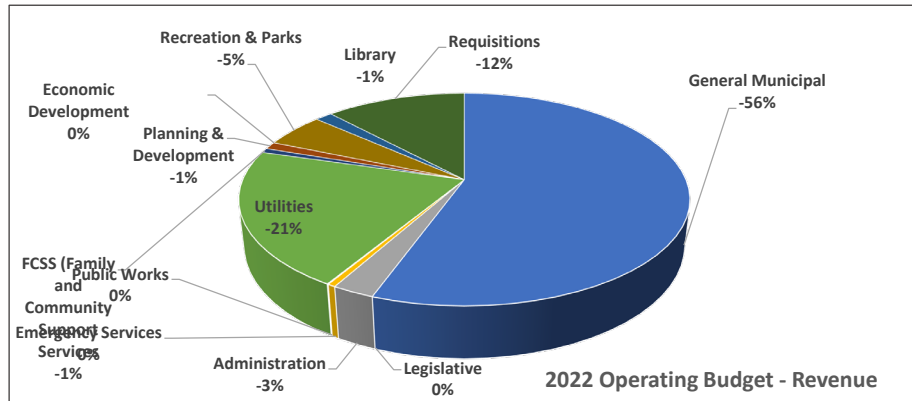
# Town of Calmar

## 2022 Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



Account Description	2022 Budget	2022 Budget Comments	2023 Budget	2024 Budget	2025 Budget
Operating Revenue Total	\$ (7,037,100.00)		\$ (7,331,300.00)	\$ (7,588,300.00)	\$ (7,805,300.00)
Operating Expense Total	\$ 7,037,100.00		\$ 7,331,300.00	\$ 7,588,300.00	\$ 7,805,300.00
<b>Net Operating</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General Municipal	\$ (3,910,000.00)		\$ (4,112,100.00)	\$ (4,286,000.00)	\$ (4,461,800.00)
Legislative	\$ -		\$ -	\$ -	\$ -
Administration	\$ (181,700.00)		\$ (28,800.00)	\$ (28,800.00)	\$ (28,800.00)
Emergency Services	\$ (34,100.00)		\$ (34,100.00)	\$ (34,100.00)	\$ (34,100.00)
Public Works	\$ (5,000.00)		\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
Utilities	\$ (1,465,900.00)		\$ (1,683,800.00)	\$ (1,710,900.00)	\$ (1,733,200.00)
FCSS (Family and Community Support Services)	\$ (47,500.00)		\$ (43,000.00)	\$ (43,000.00)	\$ (43,000.00)
Planning & Development	\$ (78,000.00)		\$ (78,000.00)	\$ (78,000.00)	\$ (78,000.00)
Economic Development	\$ (1,000.00)		\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
Recreation & Parks	\$ (366,200.00)		\$ (366,200.00)	\$ (366,200.00)	\$ (366,200.00)
Library	\$ (103,600.00)		\$ (103,600.00)	\$ (103,600.00)	\$ (103,600.00)
Requisitions	\$ (844,100.00)		\$ (875,700.00)	\$ (931,700.00)	\$ (950,600.00)
<b>Total Revenue by Cost Center</b>	<b>\$ (7,037,100.00)</b>		<b>\$ (7,331,300.00)</b>	<b>\$ (7,588,300.00)</b>	<b>\$ (7,805,300.00)</b>
General Municipal	\$ -		\$ -	\$ -	\$ -
Legislative	\$ 312,200.00		\$ 315,400.00	\$ 322,900.00	\$ 330,500.00
Administration	\$ 1,051,600.00		\$ 1,199,200.00	\$ 1,310,200.00	\$ 1,422,700.00
Emergency Services	\$ 423,500.00		\$ 458,800.00	\$ 465,200.00	\$ 471,700.00
Public Works	\$ 1,091,300.00		\$ 1,098,900.00	\$ 1,113,300.00	\$ 1,127,800.00
Utilities	\$ 1,648,800.00		\$ 1,683,800.00	\$ 1,710,900.00	\$ 1,733,200.00
FCSS (Family and Community Support Services)	\$ 156,000.00		\$ 160,200.00	\$ 164,500.00	\$ 168,800.00
Planning & Development	\$ 305,300.00		\$ 311,300.00	\$ 317,600.00	\$ 323,900.00
Economic Development	\$ 212,000.00		\$ 215,000.00	\$ 218,100.00	\$ 221,200.00
Recreation & Parks	\$ 794,300.00		\$ 810,100.00	\$ 826,100.00	\$ 842,200.00
Library	\$ 198,000.00		\$ 202,900.00	\$ 207,800.00	\$ 212,700.00
Requisitions	\$ 844,100.00		\$ 875,700.00	\$ 931,700.00	\$ 950,600.00
<b>Total Expense by Cost Center</b>	<b>\$ 7,037,100.00</b>		<b>\$ 7,331,300.00</b>	<b>\$ 7,588,300.00</b>	<b>\$ 7,805,300.00</b>





## Town of Calmar

### 2022 Requisitions & Provincial Levies Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



Requisition		2021 YTD Actual	2022	2023	2024	2025
1-97-00-745	REQUISITION- Education Levy- Residential	\$ (570,449.84)	\$ (592,000.00)	\$ (603,900.00)	\$ (616,000.00)	\$ (628,400.00)
1-97-00-750	REQUISITION - Education Levy - Non-Residential	\$ (172,161.76)	\$ (178,900.00)	\$ (182,500.00)	\$ (186,200.00)	\$ (190,000.00)
1-97-00-755	REQUISITION - Leduc Foundation Levy	\$ (6,986.20)	\$ (7,100.00)	\$ (7,300.00)	\$ (7,500.00)	\$ (7,700.00)
1-97-00-757	REQUISITION - Rural Policing Levy	\$ -	\$ (66,100.00)	\$ (82,000.00)	\$ (122,000.00)	\$ (124,500.00)
<b>Total Requisition Revenue Collected</b>		<b>\$ (749,597.80)</b>	<b>\$ (844,100.00)</b>	<b>\$ (875,700.00)</b>	<b>\$ (931,700.00)</b>	<b>\$ (950,600.00)</b>

2-97-00-745	REQUISITION - Education - Residential	\$ 519,752.01	\$ 592,000.00	\$ 603,900.00	\$ 616,000.00	\$ 628,400.00
2-97-00-750	REQUISITION - Education - Non-Residential	\$ 222,750.88	\$ 178,900.00	\$ 182,500.00	\$ 186,200.00	\$ 190,000.00
2-97-00-755	REQUISITION - Leduc Foundation	\$ 6,970.00	\$ 7,100.00	\$ 7,300.00	\$ 7,500.00	\$ 7,700.00
2-97-00-757	REQUISITION - Rural Policing Levy	\$ -	\$ 66,100.00	\$ 82,000.00	\$ 122,000.00	\$ 124,500.00
<b>Total Requisition Payable to Province &amp; Leduc Housing</b>		<b>\$ 749,472.89</b>	<b>\$ 844,100.00</b>	<b>\$ 875,700.00</b>	<b>\$ 931,700.00</b>	<b>\$ 950,600.00</b>

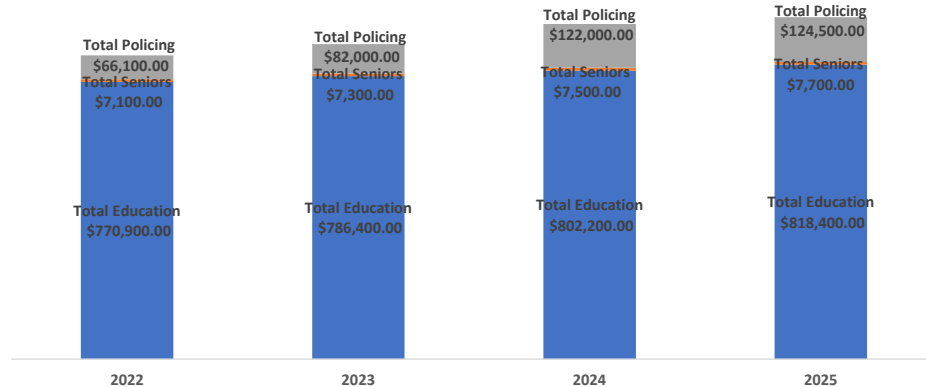
Percentage of Total Budget Requisitions Represent 11% 12% 12% 12% 12%

<b>Net Requisitions (should be zero (0))</b>	<b>\$ (124.91)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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\* Actual Requisition amounts over or under the amounts payable when reconciled at year end are adjusted the following year. These amounts appear on the tax rate bylaw and form a portion of the corresponding tax rate on the annual combined property tax & assessment notice.

Each year, the Alberta government determines the total amount of revenue needed for education purposes and for rural policing through the property taxation system across the province and bills each municipality for its share of the education and rural policing property tax requirement. Your property's assessed value is used to calculate your share of Calmar's property tax requisition(s). This part of your property tax is collected by the Town and sent to the Government of Alberta and Leduc Housing respectively. All property owners in Calmar, residential and non-residential, are required to pay education property taxes including those without children in school and senior citizens.

The requisition property tax rate is then calculated by the Town in the following manner:  
 property tax requisition amount  
 divided (÷) by total assessed value of all properties  
 equals (=) requisition property tax rate







## Town of Calmar

### 2022 - 2039 Debenture Schedule Summary

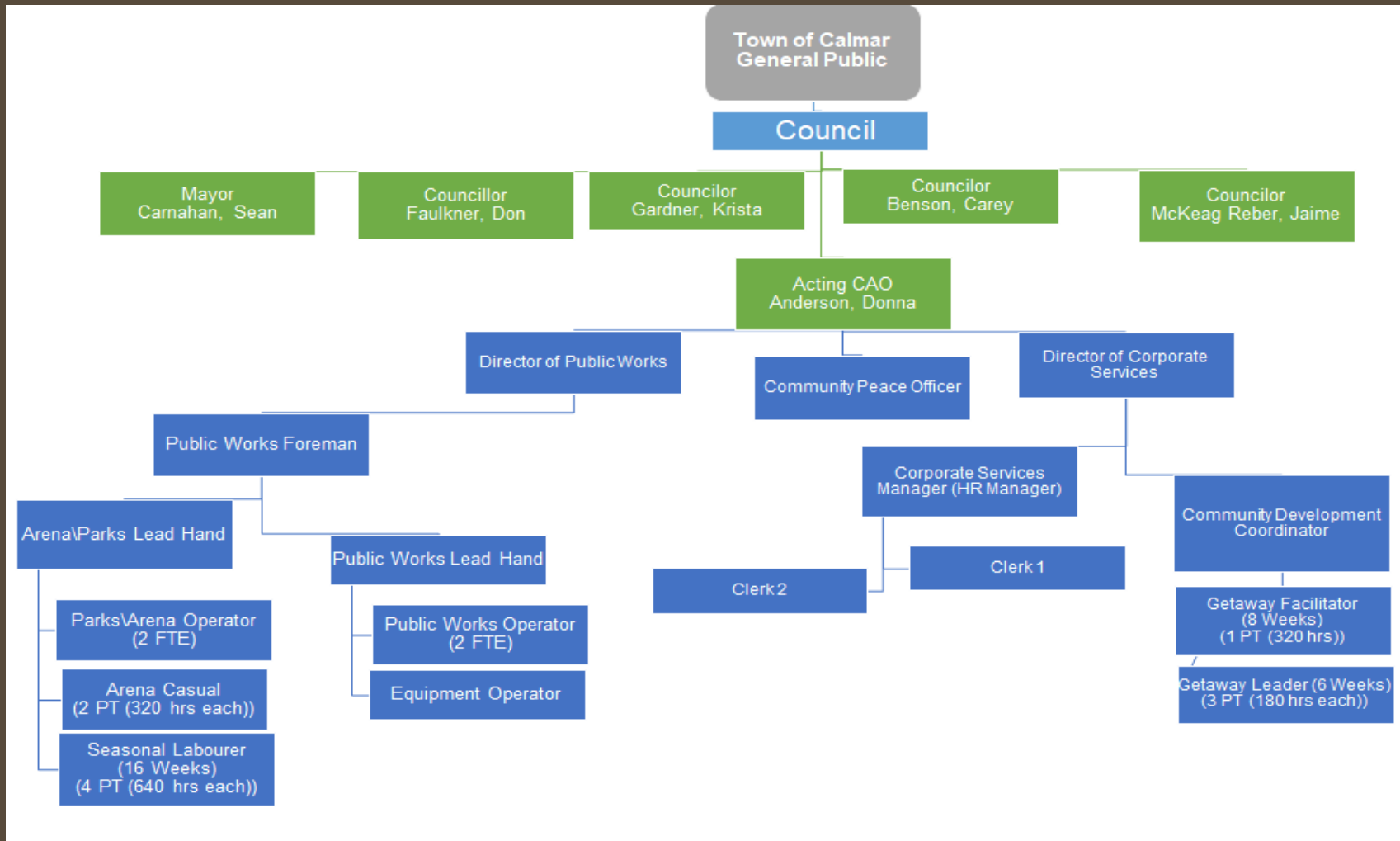
Thursday, April 14, 2022



	Sewer Line (3100062)	50 St Widening (4000150)	Streets & Sewer (4000900)	Streets (4001154)	Gravel Truck (4001324)	51 St Water Line (4001773)	Reservoir (4002118)	Public Works Shop (4002615)	Total
	50% split 2-41-00-831 (P) 2-41-00-832 (I) & 2-42-00-831 (P) 2-42-00-832 (I)	2-42-00-831 (P) 2-42-00-832 (I)	2-32-00-831 (P) 2-32-00-832 (I)	2-32-00-831 (P) 2-32-00-832 (I)	2-32-00-831 (P) 2-32-00-832 (I)	2-41-00-831 (P) 2-41-00-832 (I)	2-41-00-831 (P) 2-41-00-832 (I)	2-32-00-831 (P) 2-32-00-832 (I)	All Accounts
Prior Years	\$ 1,278,253.80	\$ 858,112.80	\$ 626,138.66	\$ 217,345.20	\$ 124,863.06	\$ 175,713.30	\$ 100,813.00	\$ 382,156.20	\$ 3,763,396.02
2022	\$ 75,191.40	\$ 57,207.52	\$ 54,446.84	\$ -	\$ 6,571.74	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 429,760.10
2023	\$ 75,191.40	\$ 57,207.52	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 423,188.36
2024	\$ 75,191.40	\$ 57,207.52	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 423,188.36
2025	\$ -	\$ 57,207.52	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 347,996.96
2026	\$ -	\$ 57,207.52	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 347,996.96
2027	\$ -	\$ -	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 290,789.44
2028	\$ -	\$ -	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 290,789.44
2029	\$ -	\$ -	\$ 54,446.84	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 290,789.44
2030	\$ -	\$ -	\$ 27,223.42	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 263,566.02
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 236,342.60
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 236,342.60
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 236,342.60
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,101.90	\$ 20,162.60	\$ 191,078.10	\$ 236,342.60
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,162.60	\$ 191,078.10	\$ 211,240.70
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,162.60	\$ 191,078.10	\$ 211,240.70
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,078.10	\$ 191,078.10
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,078.10	\$ 191,078.10
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,078.10	\$ 191,078.10
<b>Total</b>	<b>\$ 1,503,828.00</b>	<b>\$ 1,144,150.40</b>	<b>\$ 1,088,936.80</b>	<b>\$ 217,345.20</b>	<b>\$ 131,434.80</b>	<b>\$ 502,038.00</b>	<b>\$ 403,252.00</b>	<b>\$ 3,821,562.00</b>	<b>\$ 8,812,547.20</b>

Alberta Regulation No. 375/94 sets two criteria for calculating debt and debt service limits.  
 The debt limit is **1.5 times the total revenue shown in the municipality's most recent audited financial statement.**  
 The debt service limit is 0.25 times the same figure.





**Town of Calmar**  
**Salary & Grid Distribution**  
 Thursday, April 14, 2022

POSTION	# EE's	FTE Annual Hours Each			11-00	12-00	24-00	26-00	32-00	41-00	42-00	43-00	51-00	61-00	62-00	72-00	72-01	72-02	74-00	74-01	Total
<b>2021 Base</b>																					
Chief Administrative Officer	1	1820			35%	5%	5%	5%	5%	5%	5%	5%	5%	5%	10%	10%					100%
Director of Corporate Services	1	1820			5%	31%	2%	2%	2%	2%	2%	2%	20%	5%	20%	5%				2%	100%
Director of Public Works & Land Dev.	1	1820							17%	17%	5%	5%		39%		17%					100%
Municipal Secretary (vacant)	0	1820			60%	20%	5%	5%	2%	2%	2%	2%				2%					100%
Public Works Foreman/Mechanic	1	2080							20%	20%	20%	20%				20%					100%
Public Works Lead Hand	1	2080							25%	25%	25%	25%									100%
Arena/Parks Lead Hand	1	2080							25%	10%	10%	10%				25%	10%	10%			100%
Bylaw Officers (vacant)	0	2080				5%		75%	5%					15%							100%
Peace Officers	1	2080						100%													100%
Community Development Coordinator	1	1820				20%							70%		5%	5%					100%
Community Services Manager	0.25	1820				5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	30%	10%	10%			100%
Economic Dev. Officer	0.5	1820				15%									75%	10%					100%
Development Officer	0.33	1820				30%								70%							100%
Utility Opeator II	0	2080							10%	50%	20%	20%									100%
Operator II/Arena Operator II Equipment Operator Utility Operator I	3	2080							25%	10%	10%	10%				25%	10%	10%			100%
Operator I/Arena Operator I	1	2080							20%	10%	10%	10%				30%	10%	10%			100%
Labourer (vacant)	0	2080							20%	10%	10%	10%				30%	10%	10%			100%
Corporate Services Manager (HR)	1	1820			5%	35%		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	100%
Clerk 2	1	1608			5%	15%		5%	5%	25%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	100%
Clerk 1	1	1820			5%	35%		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	100%
Casual PW/Arena/Parks (vacant)	1	4060							20%	10%	10%	10%				30%	10%	10%			100%
Custodian	0	1040			5%	35%		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	100%
Salaries & Wages	110	\$ 1,536,900			2-11-00-110	2-12-00-110	2-24-00-110	2-26-00-110	2-32-00-110	2-41-00-110	2-42-00-110	2-43-00-110	2-51-00-110	2-61-00-110	2-62-00-110	2-72-00-110	2-72-01-110	2-72-02-110	2-74-00-110	2-74-01-110	
					\$ 77,605	\$ 133,372	\$ 12,336	\$ 105,319	\$ 197,820	\$ 146,765	\$ 118,416	\$ 118,416	\$ 94,684	\$ 93,871	\$ 85,968	\$ 218,735	\$ 60,573	\$ 60,573	\$ 12,479	\$ -	\$ 1,536,933
Overtime	115	\$ 38,300			2-11-00-115	2-12-00-115	2-24-00-115	2-26-00-115	2-32-00-115	2-41-00-115	2-42-00-115	2-43-00-115	2-51-00-115	2-61-00-115	2-62-00-115	2-72-00-115	2-72-01-115	2-72-02-115	2-74-00-115	2-74-01-115	
					\$ 2,328	\$ 2,667	\$ -	\$ 2,106	\$ 11,869	\$ 5,871	\$ 2,368	\$ 1,184	\$ 710	\$ 704	\$ 1,719	\$ 4,375	\$ 1,211	\$ 1,211	\$ -	\$ -	\$ 38,325
Employer Contributions	130	\$ 223,800			2-11-00-130	2-12-00-130	2-24-00-130	2-26-00-130	2-32-00-130	2-41-00-130	2-42-00-130	2-43-00-130	2-51-00-130	2-61-00-130	2-62-00-130	2-72-00-130	2-72-01-130	2-72-02-130	2-74-00-130	2-74-01-130	
					\$ 11,641	\$ 20,006	\$ 1,850	\$ 15,798	\$ 28,330	\$ 21,343	\$ 17,091	\$ 17,091	\$ 14,203	\$ 14,081	\$ 12,895	\$ 30,796	\$ 8,415	\$ 8,415	\$ 1,872	\$ -	\$ 223,827
Workers Compensation Board Premiums	136	\$ 29,200			2-11-00-136	2-12-00-136	2-24-00-136	2-26-00-136	2-32-00-136	2-41-00-136	2-42-00-136	2-43-00-136	2-51-00-136	2-61-00-136	2-62-00-136	2-72-00-136	2-72-01-136	2-72-02-136	2-74-00-136	2-74-01-136	
					\$ 1,474	\$ 2,534	\$ 234	\$ 2,001	\$ 3,759	\$ 2,789	\$ 2,250	\$ 2,250	\$ 1,799	\$ 1,784	\$ 1,633	\$ 4,156	\$ 1,151	\$ 1,151	\$ 237	\$ -	\$ 29,202





## Town of Calmar

### 2022 Human Resources Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-12-00-110	ADMIN - Wages & Salaries	\$ 138,021.86	\$ 133,400.00	Grid 6 budget amounts with no COLA increase	\$ 135,500.00	\$ 137,600.00	\$ 139,700.00
2-11-00-110	COUNCIL - Wages & Salaries	\$ 3,192.72	\$ 77,700.00	This is a percentage of administrative staff covering meeting preparation, bookings and event organization	\$ 78,900.00	\$ 80,100.00	\$ 81,400.00
2-24-00-110	DISASTER - Wages & Salaries	\$ 7,314.00	\$ 12,400.00	Grid 6 budget amounts with no COLA increase	\$ 12,600.00	\$ 12,800.00	\$ 13,000.00
2-26-00-110	BYLAW - Wages & Salaries	\$ 118,084.25	\$ 105,400.00	Grid 6 budget amounts with no COLA increase	\$ 107,000.00	\$ 108,700.00	\$ 110,400.00
2-32-00-110	ROADS - Wages & Salaries	\$ 188,359.84	\$ 197,900.00	Grid 6 budget amounts with no COLA increase	\$ 200,900.00	\$ 204,000.00	\$ 207,100.00
2-41-00-110	WATER - Wages & Salaries	\$ 177,900.65	\$ 146,800.00	Grid 6 budget amounts with no COLA increase	\$ 149,100.00	\$ 151,400.00	\$ 153,700.00
2-42-00-110	SEWER - Wages & Salaries	\$ 182,734.62	\$ 118,500.00	Grid 6 budget amounts with no COLA increase	\$ 120,300.00	\$ 122,200.00	\$ 124,100.00
2-43-00-110	GARBAGE - Salaries & Wages	\$ 46,576.23	\$ 118,500.00	Grid 6 budget amounts with no COLA increase	\$ 120,300.00	\$ 122,200.00	\$ 124,100.00
2-51-00-110	FAMILY SERV - Wages & Salaries	\$ 57,912.38	\$ 94,700.00	Grid 6 budget amounts with no COLA increase	\$ 96,200.00	\$ 97,700.00	\$ 99,200.00
2-61-00-110	MUNI DEV - Wages & Salaries	\$ 115,391.99	\$ 93,900.00	Grid 6 budget amounts with no COLA increase	\$ 95,400.00	\$ 96,900.00	\$ 98,400.00
2-62-00-110	COMM SER - Wages & Salaries	\$ 156,335.66	\$ 86,000.00	Grid 6 budget amounts with no COLA increase	\$ 87,300.00	\$ 88,700.00	\$ 90,100.00
2-72-00-110	REC FAC - Arena - Wages & Salaries	\$ 58,560.07	\$ 218,800.00	Grid 6 budget amounts with no COLA increase	\$ 222,100.00	\$ 225,500.00	\$ 228,900.00
2-72-01-110	REC FAC - Wages & Salaries	\$ 117,648.64	\$ 60,600.00	Grid 6 budget amounts with no COLA increase	\$ 61,600.00	\$ 62,600.00	\$ 63,600.00
2-72-02-110	REC FAC - Wages & Salaries	\$ 152,869.82	\$ 60,600.00	Grid 6 budget amounts with no COLA increase	\$ 61,600.00	\$ 62,600.00	\$ 63,600.00
2-74-00-110	CULTURE - Wages & Salaries	\$ 108,192.65	\$ 147,500.00	Increase in operational hours	\$ 149,800.00	\$ 152,100.00	\$ 154,400.00
<b>Total Salary Expenses</b>		<b>\$ 1,629,095.38</b>	<b>\$ 1,672,700.00</b>	<b>Includes library salaries not included in the Human Resources Worksheet. Elected officials have been excluded from the summaries.</b>	<b>\$ 1,698,600.00</b>	<b>\$ 1,725,100.00</b>	<b>\$ 1,751,700.00</b>







## Town of Calmar

### 2022 Human Resources Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-11-00-115	Overtime	\$ 36.00	\$ 2,400.00	3% of Wages and Salaries used for calculation	\$ 2,500.00	\$ 2,600.00	\$ 2,700.00
2-12-00-115	ADMIN - Overtime	\$ 88.20	\$ 2,600.00	2% of Wages and Salaries used for calculation	\$ 2,700.00	\$ 2,800.00	\$ 2,900.00
2-26-00-115	BYLAW - Overtime	\$ 9.00	\$ 2,200.00	2% of Wages and Salaries used for calculation	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
2-32-00-115	ROADS - Overtime	\$ 5,394.07	\$ 11,900.00	6% of Wages and Salaries used for calculation	\$ 12,100.00	\$ 12,300.00	\$ 12,500.00
2-41-00-115	WATER - Overtime	\$ 4,663.75	\$ 5,900.00	4% of Wages and Salaries used for calculation	\$ 6,000.00	\$ 6,100.00	\$ 6,200.00
2-42-00-115	SEWER - Overtime	\$ 4,939.06	\$ 2,400.00	2% of Wages and Salaries used for calculation	\$ 2,500.00	\$ 2,600.00	\$ 2,700.00
2-43-00-115	GARBAGE - Overtime	\$ 471.12	\$ 1,200.00	1% of Wages and Salaries used for calculation	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-51-00-115	FAMILY SERV - Overtime	\$ 9.00	\$ 800.00	.75% of Wages and Salaries used for calculation	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-61-00-115	MUNI DEV - Overtime	\$ 140.40	\$ 800.00	.75% of Wages and Salaries used for calculation	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-62-00-115	COMM SER - Overtime	\$ 513.00	\$ 1,200.00	2% of Wages and Salaries used for calculation	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-72-00-115	REC FAC - Overtime	\$ 1,996.48	\$ 4,300.00	2% of Wages and Salaries used for calculation	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00
2-72-01-115	REC FAC - Overtime	\$ 3,071.47	\$ 1,300.00	2% of Wages and Salaries used for calculation	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-72-02-115	REC FAC - Overtime	\$ 13,091.40	\$ 1,300.00	2% of Wages and Salaries used for calculation	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
<b>Total Overtime Expenses</b>		<b>\$ 34,422.95</b>	<b>\$ 38,300.00</b>	<b>Includes library salaries not included in the Human Resources Worksheet. Elected officials have been excluded from the summaries.</b>	<b>\$ 39,700.00</b>	<b>\$ 41,100.00</b>	<b>\$ 42,500.00</b>





## Town of Calmar

### 2022 Human Resources Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-11-00-130	COUNCIL - Employer's Contributions	\$ 227.34	\$ 11,700.00	Percentage for support employees benefits	\$ 11,900.00	\$ 12,100.00	\$ 12,300.00
2-12-00-130	ADMIN - Employer Contributions	\$ 24,389.83	\$ 20,100.00	% of Wages to cover variation of benefit coverage	\$ 20,500.00	\$ 20,900.00	\$ 21,300.00
2-24-00-130	DISASTER - Employer Contributions	\$ 756.76	\$ 1,900.00	Percentage of salary allocated to this cost center	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00
2-26-00-130	BYLAW - Employer Contributions	\$ 21,526.60	\$ 15,800.00	Based on a percentage of salary allocation	\$ 16,100.00	\$ 16,400.00	\$ 16,700.00
2-32-00-130	ROADS - Employer Contributions	\$ 28,071.07	\$ 28,400.00	Percentage of salary allocated to this cost center	\$ 28,900.00	\$ 29,400.00	\$ 29,900.00
2-41-00-130	WATER - Employer Contributions	\$ 26,603.73	\$ 21,400.00	Percentage of salary allocated to this cost center	\$ 21,800.00	\$ 22,200.00	\$ 22,600.00
2-42-00-130	SEWER - Employer Contributions	\$ 26,748.41	\$ 17,100.00	Percentage of salary allocated to this cost center	\$ 17,400.00	\$ 17,700.00	\$ 18,000.00
2-43-00-130	GARBAGE - Employer Contributions	\$ 7,233.06	\$ 17,100.00	Percentage of salary allocated to this cost center	\$ 17,400.00	\$ 17,700.00	\$ 18,000.00
2-51-00-130	FAMILY SERV - Employer Contributions	\$ 14,183.74	\$ 14,300.00	Percentage of salary allocated to this cost center	\$ 14,600.00	\$ 14,900.00	\$ 15,200.00
2-61-00-130	MUNI DEV - Employer Contributions	\$ 24,055.26	\$ 14,100.00	Percentage of salary allocated to this cost center	\$ 14,400.00	\$ 14,700.00	\$ 15,000.00
2-62-00-130	COMM SER - Employer Contributions	\$ 20,268.01	\$ 12,900.00	Percentage of salary allocated to this cost center	\$ 13,100.00	\$ 13,300.00	\$ 13,500.00
2-72-00-130	REC FAC - Employer Contributions	\$ 6,507.68	\$ 30,800.00	Percentage of salary allocated to this cost center	\$ 31,300.00	\$ 31,800.00	\$ 32,300.00
2-72-01-130	REC FAC - Employer Contributions	\$ 21,910.73	\$ 8,500.00	Percentage of salary allocated to this cost center	\$ 8,700.00	\$ 8,900.00	\$ 9,100.00
2-72-02-130	REC FAC - Employer Contributions	\$ 22,398.88	\$ 8,500.00	Percentage of salary allocated to this cost center	\$ 8,700.00	\$ 8,900.00	\$ 9,100.00
2-74-00-130	CULTURE - Employer Contributions	\$ 9,958.27	\$ 26,900.00	Percentage of salary allocated to this cost center	\$ 27,400.00	\$ 27,900.00	\$ 28,400.00
<b>Total Benefit &amp; Pension Expenses</b>		<b>\$ 254,839.37</b>	<b>\$ 249,500.00</b>	<b>Includes library salaries not included in the Human Resources Worksheet. Elected officials have been excluded from the summaries.</b>	<b>\$ 254,200.00</b>	<b>\$ 258,900.00</b>	<b>\$ 263,600.00</b>
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	\$ -	\$ 1,500.00		\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-12-00-136	ADMIN - Workers' Compensation Board Fees	\$ 1,884.18	\$ 2,500.00	% of Wages to cover variation of benefit coverage	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-26-00-136	BYLAW - Workers' Compensation Board Fees	\$ 1,657.44	\$ 2,100.00	Based on a percentage of salary allocation	\$ 2,200.00	\$ 2,300.00	\$ 2,400.00
2-32-00-136	ROADS - Worker's Compensation Board Fees	\$ 2,428.92	\$ 3,800.00	Percentage of salary allocated to this cost center	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00
2-41-00-136	WATER - Workers' Compensation Board Fees	\$ 2,510.70	\$ 2,800.00	Percentage of salary allocated to this cost center	\$ 2,900.00	\$ 3,000.00	\$ 3,100.00
2-42-00-136	SEWER - Workers' Compensation Board Fees	\$ 2,449.92	\$ 2,300.00	Percentage of salary allocated to this cost center	\$ 2,400.00	\$ 2,500.00	\$ 2,600.00





## Town of Calmar

### 2022 Human Resources Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	\$ 635.88	\$ 2,300.00	Percentage of salary allocated to this cost center	\$ 2,400.00	\$ 2,500.00	\$ 2,600.00
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	\$ 731.70	\$ 1,800.00	Percentage of salary allocated to this cost center	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	\$ 2,120.34	\$ 1,800.00	Percentage of salary allocated to this cost center	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-62-00-136	COMM SER - Workers' Compensation Board Fees	\$ 2,061.84	\$ 1,100.00	Percentage of salary allocated to this cost center	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00
2-72-00-136	REC FAC - Workers' Compensation Board Fees	\$ 916.38	\$ 4,100.00	Percentage of salary allocated to this cost center	\$ 4,200.00	\$ 4,300.00	\$ 4,400.00
2-72-01-136	REC FAC - Workers' Compensation Board Fees	\$ 2,295.66	\$ 1,200.00	Percentage of salary allocated to this cost center	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-72-02-136	REC FAC - Workers' Compensation Board Fees	\$ 2,372.76	\$ 1,200.00	Percentage of salary allocated to this cost center	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-74-00-136	CULTURE - Workers' Compensation Board Fees	\$ 1,311.48	\$ 3,100.00	Percentage of salary allocated to this cost center	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00
<b>Total WCB (Workers Compensation Board) Expenses</b>		<b>\$ 23,377.20</b>	<b>\$ 31,600.00</b>	<b>Includes library salaries not included in the Human Resources Worksheet. Elected officials have been excluded from the summaries.</b>	<b>\$ 33,000.00</b>	<b>\$ 34,400.00</b>	<b>\$ 35,800.00</b>
Total Salary Expenses		\$ 1,629,095.38	\$ 1,672,700.00		\$ 1,698,600.00	\$ 1,725,100.00	\$ 1,751,700.00
Total Overtime Expenses		\$ 34,422.95	\$ 38,300.00		\$ 39,700.00	\$ 41,100.00	\$ 42,500.00
Total Benefit & Pension Expenses		\$ 254,839.37	\$ 249,500.00		\$ 254,200.00	\$ 258,900.00	\$ 263,600.00
Total WCB (Workers Compensation Board) Expenses		\$ 23,377.20	\$ 31,600.00		\$ 33,000.00	\$ 34,400.00	\$ 35,800.00
<b>All Human Resource Total</b>		<b>\$ 1,941,734.90</b>	<b>\$ 1,992,100.00</b>	<b>Overall changes include a reduction in staffing (4 positions), an increase in casual labour, move to a different benefit provider.</b>	<b>\$ 2,025,500.00</b>	<b>\$ 2,059,500.00</b>	<b>\$ 2,093,600.00</b>





# Town of Calmar

## Property Taxation Statistical Review

Thursday, April 14, 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	2.6%	As at July

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%	1.90%	
2017	3.23%	-11.62%	3.86%	2.58%	7.62%	16.80%	9.07%	-0.70%	-0.70%	1.70%	
2018	9.14%	5.36%	-3.47%	2.43%	10.77%	-0.43%	1.05%	1.04%	1.04%	1.80%	
2019	7.57%	-7.17%	9.36%	3.06%	11.43%	0.26%	-3.77%	-5.19%	-5.19%	1.80%	
2020	-1.99%	7.65%	1.65%	3.05%	-5.99%	5.60%	2.61%	-0.83%	-0.83%	1.90%	
2021	-2.44%	-0.16%	2.59%	0.79%	-5.22%	0.89%	6.22%	-1.93%	-1.93%	2.60%	

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%	11.70%	





# Town of Calmar

## Property Taxation Statistical Review

Thursday, April 14, 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%

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 cumulative 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.

Residential tax rates have significantly increased to in part to offset the reduction in non residential taxes.

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.

Assessment Description	2015		2021		Net Change	2015 Roll Count	2021 Roll Count	Net Change	Percent Growth
	Assessment	Assessment	Assessment	Assessment					
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%	
	<b>\$ 292,081,110</b>	<b>\$ 303,300,890</b>	<b>\$</b>	<b>\$ 11,219,780</b>	<b>1,093</b>	<b>1,127</b>	<b>34</b>	<b>3%</b>	

Exempt or net zero tax dollars



# Town of Calmar

## 2022 General Municipal Operating Budget & 2023 - 2025 Operating Budget Plan

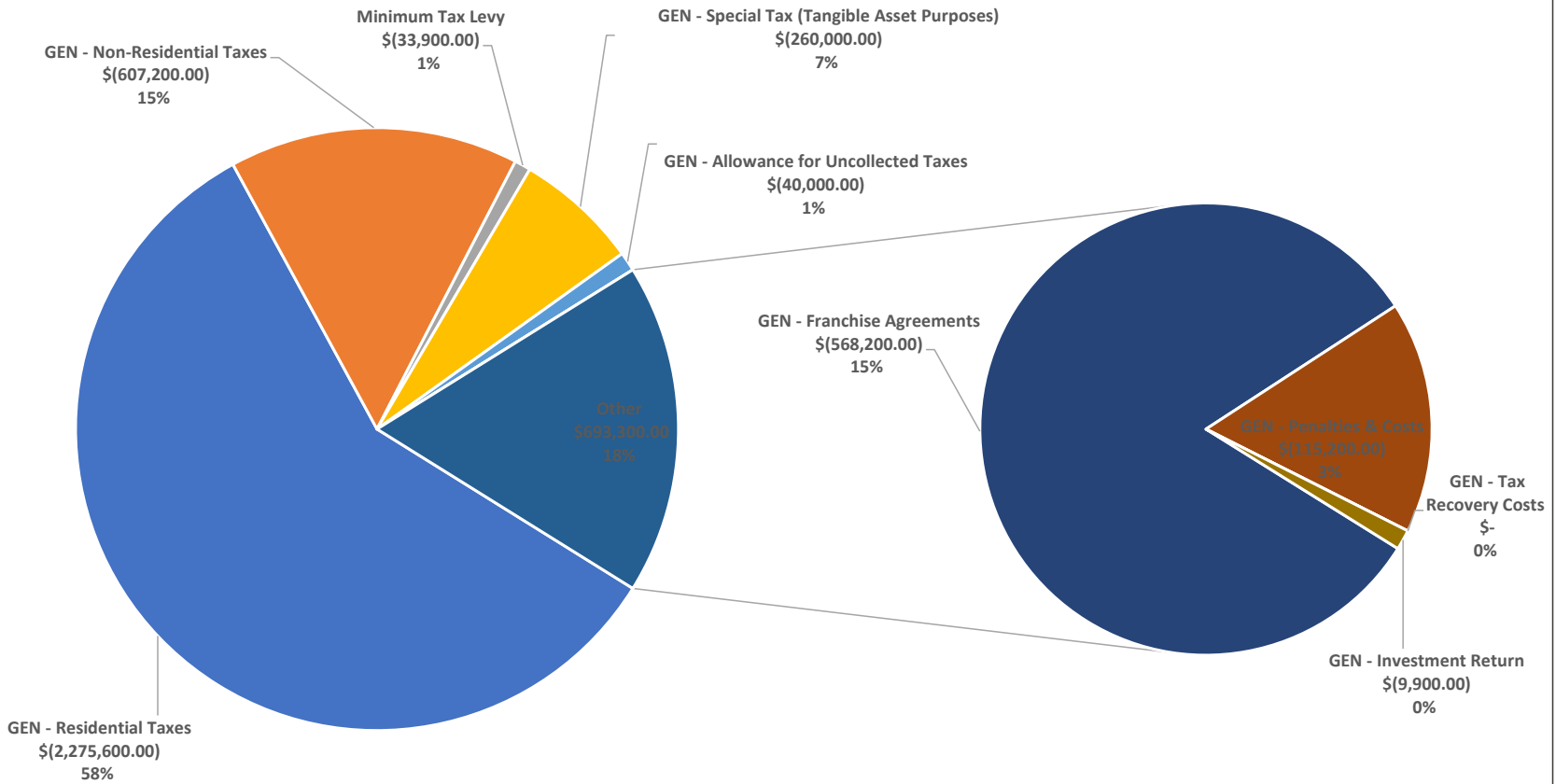
Thursday, April 14, 2022



		2022	2022 Budget Comments	2023	2024	2025
1-00-00-110	GEN - Residential Taxes	\$ (2,275,600.00)	Increase combined with cutbacks to offset 4.7% CPI and other anticipated expense increases	\$ (2,332,500.00)	\$ (2,390,800.00)	\$ (2,450,600.00)
1-00-00-111	GEN - Non-Residential Taxes	\$ (607,200.00)	Increase combined with cutbacks to offset 4.7% CPI and other anticipated expense increases. Non-Residential taxes have been reduced over the recent years and the 2022 increase reflects a higher percentage than residential to even the burden	\$ (622,400.00)	\$ (638,000.00)	\$ (654,000.00)
1-00-00-112	Minimum Tax Levy	\$ (33,900.00)	Minimum taxes payable for all properties @ \$1,000. This is based on 2021 calculations	\$ (33,900.00)	\$ (33,900.00)	\$ (33,900.00)
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	\$ (260,000.00)	This is a new levy specifically for Tangible Capital Assets. Monies collected would move to reserve for capital asset acquisition or betterment	\$ (360,000.00)	\$ (460,000.00)	\$ (560,000.00)
1-00-00-116	GEN - Allowance for Uncollected Taxes	\$ (40,000.00)	Allowance for write offs and/or rebates. This covers incentive rebates for development \$60,000 & Uncollectable taxes \$10,000	\$ (70,000.00)	\$ (70,000.00)	\$ (70,000.00)
1-00-00-120	GEN - Local Improvements & Levies	\$ -		\$ -	\$ -	\$ -
1-00-00-130	GEN - Franchise Agreements	\$ (568,200.00)	Adjusted to be based on actual Fortis \$19,000 x 12 Months Altagas \$17,000 x 12 Months Altagas \$136,275 increase to 35%	\$ (568,200.00)	\$ (568,200.00)	\$ (568,200.00)
1-00-00-510	GEN - Penalties & Costs	\$ (115,200.00)	Penalties on Taxes have been changed to 2% monthly. Calculation is based on an average of \$9,600 x 12 months	\$ (115,200.00)	\$ (115,200.00)	\$ (115,200.00)
1-00-00-515	GEN - Tax Recovery Costs	\$ -	No Tax Recovery Costs anticipated	\$ -	\$ -	\$ -
1-00-00-550	GEN - Investment Return	\$ (9,900.00)	Adjusted to 2021 actual	\$ (9,900.00)	\$ (9,900.00)	\$ (9,900.00)
<b>Total General Municipal Revenue</b>		<b>\$ (3,910,000.00)</b>	<b>Budget increase includes a tax increase, allowance for uncollectable, Special Tax for Infrastructure Reserve, and an Alta Gas franchise fee increase to maximize our eligible amount</b>	<b>\$ (4,112,100.00)</b>	<b>\$ (4,286,000.00)</b>	<b>\$ (4,461,800.00)</b>



**General Municipal Revenue**





# Town of Calmar

## 2022 General Municipal Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



Assessment Historical Comparison						
Assessment Code	Assessment Description	2022	Notes	2021	2020	2019
100	Res - Single Family	\$ 193,187,250	2022 Res - Single Family Assessment Values Represent a 0.99% Increase over 2021	\$ 192,121,250	\$ 192,348,250.00	\$ 196,156,250.00
101	Res - Vacant	\$ 11,871,000	2022 Res - Vacant Assessment Values Represent a 1.18% Decrease over 2021	\$ 14,065,000	\$ 15,593,000.00	\$ 15,822,000.00
102	Res Mulit Family	\$ 5,613,800	2022 Res Mulit Family Assessment Values Represent a 0.95% Increase over 2021	\$ 5,314,800	\$ 4,708,400.00	\$ 5,245,600.00
104	Res - Condomium	\$ 2,989,000	2022 Res - Condomium Assessment Values Represent a 1.03% Decrease over 2021	\$ 3,076,000	\$ 2,688,000.00	\$ 1,317,000.00
105	Res - Mobile Homes	\$ 3,633,100	2022 Res - Mobile Homes Assessment Values Represent a 0.97% Increase over 2021	\$ 3,513,300	\$ 3,272,900.00	\$ 3,116,900.00
150	Res - (Town) Farm	\$ 49,000	2022 Res - (Town) Farm Assessment Values Represent a 1.12% Decrease over 2021	\$ 55,000	\$ 55,000.00	\$ 55,000.00
152	Res - Vacant Farmland	\$ 97,000	2022 Res - Vacant Farmland Assessment Values Represent a 1.03% Decrease over 2021	\$ 100,000	\$ 103,000.00	\$ 103,000.00
200	Commercial - Improved	\$ 13,599,100	2022 Commercial - Improved Assessment Values Represent a 1% Increase over 2021	\$ 13,551,900	\$ 13,002,700.00	\$ 12,931,500.00
201	Commercial - Vacant	\$ 1,888,000	2022 Commercial - Vacant Assessment Values Represent a 1.09% Decrease over 2021	\$ 2,058,000	\$ 1,470,000.00	\$ 1,443,000.00
300	Industrial - Improved	\$ 27,507,000	2022 Industrial - Improved Assessment Values Represent a 0.92% Increase over 2021	\$ 25,420,000	\$ 23,865,000.00	\$ 23,590,000.00
301	Industrial - Vacant	\$ 2,041,000	2022 Industrial - Vacant Assessment Values Represent a 1.16% Decrease over 2021	\$ 2,375,000	\$ 3,803,000.00	\$ 3,517,000.00
302	ICG	\$ 142,000	2022 ICG Assessment Values Represent a 1.01% Decrease over 2021	\$ 144,000	\$ 149,000.00	\$ 145,000.00
303	Industrial - M&E	\$ 52,000	2022 Industrial - M&E Assessment Values Represent a 1.06% Decrease over 2021	\$ 55,000	\$ 57,000.00	\$ 60,000.00





# Town of Calmar



## 2022 General Municipal Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

400	Town Owned - Improved	\$	11,018,000	2022 Town Owned - Improved Assessment Values Represent a 0.99% Increase over 2021	\$	10,865,000	\$	9,091,000.00	\$	8,689,000.00
401	Bylaw Exempt	\$	9,162,000	2022 Bylaw Exempt Assessment Values Represent a 1% Decrease over 2021	\$	9,177,000	\$	9,102,000.00	\$	5,324,000.00
402	Town Owned - Vacant	\$	4,334,000	2022 Town Owned - Vacant Assessment Values Represent a 0.98% Increase over 2021	\$	4,247,000	\$	3,539,000.00	\$	3,680,000.00
600	Institutional - School	\$	13,608,000	2022 Institutional - School Assessment Values Represent a 1% Increase over 2021	\$	13,608,000	\$	13,145,000.00	\$	13,113,000.00
601	Institutional - Religious	\$	686,750	2022 Institutional - Religious Assessment Values Represent a 1.05% Decrease over 2021	\$	718,750	\$	762,750.00	\$	765,750.00
700	Linear - Chief Provincial	\$	2,470,380	2022 Linear - Chief Provincial Assessment Values Represent a 0.98% Increase over 2021	\$	2,430,740	\$	2,402,380.00	\$	2,411,500.00
701	Linear	\$	391,360	2022 Linear Assessment Values Represent a 0.99% Increase over 2021	\$	387,780	\$	376,290.00	\$	374,450.00
702	Linear - CP Right of Way	\$	19,940	2022 Linear - CP Right of Way Assessment Values Represent a 0.87% Increase over 2021	\$	17,370	\$	17,240.00	\$	16,940.00
<b>Total Assessment Values</b>		<b>\$</b>	<b>304,359,680</b>	<b>2022 Total Assessment Values Assessment Values Represent a 1% Increase over 2021</b>	<b>\$</b>	<b>303,300,890</b>	<b>\$</b>	<b>299,550,910</b>	<b>\$</b>	<b>297,876,890</b>





# Town of Calmar

## 2022 General Municipal Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



Total Municipal Purposes Levy	Assessment Class	2022 Assessment	Municipal Purposes Budget Dollars to Collect	Municipal Tax Rate	Allowance for Uncollected	Special Tax Rate for Infrastructure
\$ 2,314,097.29	Residential - Land & Improvements	\$ 205,423,150	\$ 2,082,025.25	10.1353	0.1506	0.9791
			\$ 30,942.94			
			\$ 201,129.10			
\$ 205,355.56	Residential - Vacant	\$ 11,871,000	\$ 191,944.57	16.1692	0.1506	0.9791
			\$ 1,788.13			
			\$ 11,622.86			
\$ 1,811.22	Farmland	\$ 146,000	\$ 1,646.28	11.2759	0.1506	0.9791
			\$ 21.99			
			\$ 142.95			
\$ 2,521,264.07	Residential Municipal Tax Total	\$ 217,440,150	\$ 2,521,264.07	\$ 2,275,616.11	\$ 32,753.06	\$ 212,894.90
1-00-00-110	GEN - Residential Taxes			\$ (2,275,600.00)	\$ -	\$ -
\$ 602,990.50	Non Residential - Land & Improvements	\$ 44,129,780	\$ 553,135.90	12.5343	0.1506	0.9791
			\$ 6,647.28			
			\$ 43,207.32			
\$ 57,879.38	Non Residential - Vacant	\$ 3,929,000	\$ 53,440.69	13.6016	0.1506	0.9791
			\$ 591.83			
			\$ 3,846.87			
\$ 684.28	Machinery & Equipment	\$ 52,000	\$ 625.53	12.0295	0.1506	0.9791
			\$ 7.83			
			\$ 50.91			
\$ 661,554.16	Non Residential Tax Total	\$ 48,110,780	\$ 661,554.16	\$ 607,202.12	\$ 7,246.94	\$ 47,105.10
1-00-00-111	GEN - Non-Residential Taxes	\$ 48,110,780		\$ (607,200.00)	\$ -	\$ -
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	\$ 265,550,930		\$ -	\$ -	\$ (260,000.00)
1-00-00-116	GEN - Allowance for Uncollected Taxes	\$ 265,550,930		\$ -	\$ (40,000.00)	\$ -
	Total Taxable Assessment	\$ 265,550,930				
	Total Exempt Assessment	\$ 38,808,750				
<b>\$ 3,182,818.23</b>	<b>Totals</b>	<b>\$ 265,550,930</b>	<b>\$ 3,182,818.23</b>	<b>\$ 2,882,818.23</b>	<b>\$ 40,000.00</b>	<b>\$ 260,000.00</b>
1-97-00-745	REQUISITION- Education Levy- Residential	\$ 217,440,150	\$ 592,000.00	2.7226		
1-97-00-750	REQUISITION - Education Levy - Non-Residential	\$ 48,058,780	\$ 178,900.00	3.7225		
1-97-00-755	REQUISITION - Leduc Foundation Levy	\$ 265,550,930	\$ 7,100.00	0.0267		
1-97-00-757	REQUISITION - Rural Policing Levy	\$ 265,550,930	\$ 66,100.00	0.2489		





## Town of Calmar

### 2022 Legislative Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



			2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-11-00-110	11	COUNCIL - Wages & Salaries	\$ 4,763.62	\$ 77,700.00	This is a percentage of administrative staff covering meeting preparation, bookings and event organization	\$ 78,900.00	\$ 80,100.00	\$ 81,400.00
2-11-00-115	11	Overtime	\$ -	\$ 2,400.00	3% of Wages and Salaries used for calculation	\$ 2,500.00	\$ 2,600.00	\$ 2,700.00
2-11-00-130	11	COUNCIL - Employer's Contributions	\$ 303.76	\$ 11,700.00	Percentage for support employees benefits	\$ 11,900.00	\$ 12,100.00	\$ 12,300.00
2-11-00-148	11	COUNCIL - Training & Development	\$ -	\$ 1,600.00	This budget line is for shared training sessions and not specific to individual Council members	\$ 1,700.00	\$ 1,800.00	\$ 1,900.00
2-11-00-215	11	COUNCIL - Freight & Postage	\$ 648.20	\$ 700.00	The primary expense to this line item is based on a percentage of cost for filling the postage meter	\$ 800.00	\$ 900.00	\$ 1,000.00
2-11-00-217	11	COUNCIL - Telephone	\$ 2,101.81	\$ 7,200.00	Council Land Line \$93 x 12 Months = \$ 1,116.00 Council Communication Allowance \$100 Per month \$ 6,000.00	\$ 7,400.00	\$ 7,600.00	\$ 7,800.00
2-11-00-220	11	COUNCIL - Advertising	\$ 5,098.12	\$ 4,600.00	Tax Assess. Mailout, Sponsor Ad-Bullying, , Ad-Regional Maple Leaf, Ad-Salute to Farmers, Sponsor Ad-Fire Dept, Sponsor Ad-Remembrance Day, Sponsor Ad-Holiday Season, Remembrance Day, Other Advertisements	\$ 4,700.00	\$ 4,800.00	\$ 4,900.00
2-11-00-222	11	COUNCIL - Memberships & Subscriptions	\$ 4,022.75	\$ 4,400.00	Basic Membership fee\$2,755.29 2021 Chamber Membership\$263.10 2021-22 Membership\$649.36 Muni Govt Act-Carey Benson\$35.00 Queens Printer Subscription\$125.00 Prepaid Adjustments\$195.00 2022 Membership\$664.73	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00
2-11-00-223	11	COUNCIL - Special Projects	\$ 48,654.28	\$ 20,000.00	Consulting Fees for Projects such as Strategic Planning	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-11-00-224	11	COUNCIL - Other Projects	\$ -	\$ 1,500.00	Donations from Council	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-11-00-231	11	COUNCIL - Audit Fees	\$ 945.00	\$ 1,800.00	Annual distribution for Audit Fees	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-11-00-270	11	COUNCIL - Insurance	\$ 655.11	\$ 3,100.00	Council Chambers Insurance	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00
2-11-00-510	11	COUNCIL - Printing & Stationery	\$ 1,654.74	\$ 3,500.00	Based on Last Year Actuals	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
2-11-00-511	11	COUNCIL - Special Events Hosting	\$ 428.51	\$ 6,000.00	Regional Municipal Meetings, Collaboration & Networking	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-11-00-520	11	Equipment, Parts, Repairs & Maintenance	\$ -	\$ 6,000.00	Council Chambers Media Upgrades	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00
2-11-00-540	11	COUNCIL - Power	\$ 1,098.50	\$ 1,300.00	Council Chambers allocation	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-11-00-541	11	COUNCIL - Natural Gas	\$ 541.87	\$ 700.00	Council Chambers allocation	\$ 800.00	\$ 900.00	\$ 1,000.00
2-11-00-590	11	COUNCIL - Other General Expenses-Legislative	\$ 5,213.56	\$ 2,000.00	Budget based on prior year expenses minus election costs	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-11-00-761	11				Transfer to Election Reserve for Next Election			
2-11-10-110	11	COUNCIL - Mayor Yachimetz- Remuneration & Fees	\$ 24,264.00	\$ -		\$ -	\$ -	\$ -
2-11-10-130	11	COUNCIL - Mayor Yachimetz- Benefits	\$ 1,342.15	\$ -		\$ -	\$ -	\$ -





## Town of Calmar

### 2022 Legislative Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



			2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-11-10-140	11	COUNCIL - Mayor Yachimetz- Meals & Lodging	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-10-148	11	COUNCIL - Mayor Yachimetz - Training & Dev	\$ 25.00	\$ -		\$ -	\$ -	\$ -
2-11-10-212	11	COUNCIL - Mayor Yachimetz- Mileage	\$ 41.00	\$ -		\$ -	\$ -	\$ -
2-11-12-110	11	COUNCIL - Councilor Balaban - Remuneration & Fees	\$ 11,711.45	\$ -		\$ -	\$ -	\$ -
2-11-12-130	11	COUNCIL - Councilor Balaban - Benefits	\$ 103.99	\$ -		\$ -	\$ -	\$ -
2-11-12-140	11	COUNCIL - Councilor Balaban - Meals & Lodging	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-12-148	11	COUNCIL - Councilor Balaban - Training & Dev	\$ 50.00	\$ -		\$ -	\$ -	\$ -
2-11-12-212	11	COUNCIL - Councilor Balaban - Mileage	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-16-110	11	COUNCIL - Councillor Froese - Remuneration & Fees	\$ 1,581.60	\$ -		\$ -	\$ -	\$ -
2-11-16-130	11	COUNCIL - Councillor Froese - Benefits	\$ 103.35	\$ -		\$ -	\$ -	\$ -
2-11-16-140	11	COUNCIL - Councillor Froese - Meals & Lodging	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-16-148	11	COUNCIL - Councilor Froese - Training & Dev	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-16-212	11	COUNCIL - Councillor Froese - Mileage	\$ -	\$ -		\$ -	\$ -	\$ -
2-11-01-110	11	COUNCIL - Councillor Faulkner - Remuneration & Fee	\$ 16,705.69	\$ 18,600.00	Monthly Remuneration 12 @ \$ 694.62 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00	\$ 18,900.00	\$ 19,200.00	\$ 19,500.00
2-11-01-130	11	COUNCIL - Councillor Faulkner - Benefits	\$ 927.57	\$ 4,300.00	Calculated at % of earnings	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00
2-11-01-140	11	COUNCIL - Councillor Faulkner - Meals & Lodging	\$ 121.00	\$ 1,200.00	Out of Town Travel	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-11-01-148	11	COUNCIL - Councillor Faulkner - Training & Dev	\$ -	\$ 2,500.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-11-01-212	11	COUNCIL - Councillor Faulkner - Mileage	\$ 132.24	\$ 1,000.00	Out of Town Travel	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-11-13-110	11	COUNCIL - Councillor Gardner - Remuneration & Fee	\$ 17,155.69	\$ 19,800.00	Monthly Remuneration 12 @ \$ 694.62 Deputy Mayor 12 @ \$ 100.00 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00	\$ 20,100.00	\$ 20,500.00	\$ 20,900.00
2-11-13-130	11	COUNCIL - Councillor Gardner - Benefits	\$ 952.08	\$ 4,600.00	Calculated at % of earnings	\$ 4,700.00	\$ 4,800.00	\$ 4,900.00
2-11-13-140	11	COUNCIL - Councillor Gardner - Meals & Lodging	\$ -	\$ 1,200.00	Out of Town Travel	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-11-13-148	11	COUNCIL - Councilor Gardner - Training & Dev	\$ -	\$ 2,500.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-11-13-212	11	COUNCIL - Councillor Gardner - Mileage	\$ 124.12	\$ 1,000.00	Out of Town Travel	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-11-17-110	11	COUNCIL - Mayor Carnahan- Remuneration & Fees	\$ 5,948.58	\$ 27,000.00	Monthly Remuneration 12 @ \$ 1,389.24 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00	\$ 27,500.00	\$ 28,000.00	\$ 28,500.00
2-11-17-130	11	COUNCIL - Mayor Carnahan - Benefits	\$ 337.82	\$ 6,300.00	Calculated at % of earnings	\$ 6,400.00	\$ 6,500.00	\$ 6,600.00





## Town of Calmar

### 2022 Legislative Operating Budget & 2023 - 2025 Operating Budget Plan

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			2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-11-17-140	11	COUNCIL - Mayor Carnahan - Meals & Lodging	\$ -	\$ 1,200.00	Out of Town Travel	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
	11		\$ -	\$ 2,500.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-11-17-148		COUNCIL - Mayor Carnahan - Training & Dev						
2-11-17-212	11	COUNCIL - Mayor Carnahan - Mileage	\$ 66.70	\$ 1,000.00	Out of Town Travel	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-11-18-110	11	COUNCIL - Councillor Benson - Remuneration & Fees	\$ 2,802.98	\$ 18,600.00	Monthly Remuneration 12 @ \$ 694.62 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00	\$ 18,900.00	\$ 19,200.00	\$ 19,500.00
2-11-18-130	11	COUNCIL - Councillor Benson - Benefits	\$ 163.23	\$ 4,300.00	Calculated at % of earnings	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00
2-11-18-140	11	COUNCIL - Councillor Benson - Meals & Lodging	\$ -	\$ 1,200.00	Out of Town Travel	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-11-18-148	11	COUNCIL - Councillor Benson - Training & Dev	\$ 64.76	\$ 2,500.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-11-18-212	11	COUNCIL - Councillor Benson - Mileage	\$ 65.54	\$ 1,000.00	Out of Town Travel	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-11-19-110	11	COUNCIL - Councillor McKeag - Remuneration & Fees	\$ 3,152.98	\$ 18,600.00	Monthly Remuneration 12 @ \$ 694.62 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00	\$ 18,900.00	\$ 19,200.00	\$ 19,500.00
2-11-19-130	11	COUNCIL - Councillor McKeag - Benefits	\$ 185.45	\$ 4,300.00	Calculated at % of earnings	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00
2-11-19-140	11	COUNCIL - Councillor McKeag - Meals & Lodging	\$ 672.04	\$ 1,200.00	Out of Town Travel	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-11-19-148	11	COUNCIL - Councillor McKeag - Training & Dev	\$ -	\$ 2,500.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-11-19-212	11	COUNCIL - Councillor McKeag - Mileage	\$ 124.04	\$ 1,000.00	Out of Town Travel	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
<b>Total Legislative Expenses</b>			<b>\$ 165,054.88</b>	<b>\$ 306,100.00</b>	<b>Administration costs for legislative purposes are now allocated to this cost center and accounts for the majority of the cost increase</b>	<b>\$ 309,000.00</b>	<b>\$ 316,200.00</b>	<b>\$ 323,500.00</b>





# Town of Calmar

## 2022 Administration Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-12-00-490	ADMIN - Administration Costs Recovered	\$ (3,299.40)	\$ -	Unknown, this revenue is offset directly by expenses and is not a budgeted amount	\$ -	\$ -	\$ -
1-12-00-495	ADMIN - Assessment Appeals	\$ -	\$ -	Unknown, these fees are collected only if an assessment appeal is requested and is not a budgeted amount	\$ -	\$ -	\$ -
1-12-00-551	ADMIN - Tax Recovery Properties - Property Revenue	\$ -	\$ -	This revenue is only realized if the tax forfeiture exceeds 15 years of holding	\$ -	\$ -	\$ -
1-12-00-590	ADMIN - Other Revenue - Administration	\$ (19,379.62)	\$ (4,000.00)	Miscellaneous revenue for general purposes 2022 includes LED light upgrade to Admin Office Grant \$2,500	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)
1-12-00-840	ADMIN - Provincial Conditional Grants	\$ (257,947.00)	\$ (27,300.00)	2022 MSI Operating \$27,300	\$ (27,300.00)	\$ (27,300.00)	\$ (27,300.00)
1-12-00-920	ADMIN - Drawn from Reserves	\$ (71,411.26)	\$ (150,400.00)	Project Carry forward for Communication and Branding  Project Total: \$ 180,750.00 2021 Expenses \$ 10,045.83 <hr/> 2022 Carry Fwd. \$ 150,432.51	\$ -	\$ -	\$ -
<b>Total Administration Revenue</b>		<b>\$ (352,037.28)</b>	<b>\$ (181,700.00)</b>		<b>\$ (28,800.00)</b>	<b>\$ (28,800.00)</b>	<b>\$ (28,800.00)</b>
2-12-00-100	ADMIN - Annual Depreciation	\$ 980,874.21	\$ -	Annual depreciation is not in the current budget	\$ -	\$ -	\$ -
2-12-00-110	ADMIN - Wages & Salaries	\$ 184,995.36	\$ 133,400.00	Grid 6 budget amounts with no COLA increase	\$ 135,500.00	\$ 137,600.00	\$ 139,700.00
2-12-00-115	ADMIN - Overtime	\$ 49.77	\$ 2,600.00	2% of Wages and Salaries used for calculation	\$ 2,700.00	\$ 2,800.00	\$ 2,900.00
2-12-00-130	ADMIN - Employer Contributions	\$ 28,775.95	\$ 20,100.00	% of Wages to cover variation of benefit coverage	\$ 20,500.00	\$ 20,900.00	\$ 21,300.00
2-12-00-136	ADMIN - Workers' Compensation Board Fees	\$ 2,475.12	\$ 2,500.00	% of Wages to cover variation of benefit coverage	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-12-00-140	ADMIN - Meals & Lodging	\$ 764.25	\$ 2,000.00	For participation in training and conferences	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-12-00-148	ADMIN - Training & Development	\$ 9,486.20	\$ 7,000.00	Budget number include both onsite and offsite training, primarily based on GP/Diamond training	\$ 7,200.00	\$ 7,400.00	\$ 7,600.00
2-12-00-210	ADMIN - Vehicle Allowance	\$ 6,400.00	\$ -	No vehicle allowances have been included in this budget	\$ -	\$ -	\$ -
2-12-00-212	ADMIN - Mileage	\$ 3.02	\$ 1,500.00	Travel to conferences and meetings are anticipated to increase	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00





# Town of Calmar

## 2022 Administration Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-12-00-215	ADMIN - Freight & Postage	\$ 5,478.16	\$ 5,500.00	The Monthly newsletter is no longer being distributed, although monthly statements for property taxation and accounts receivable have been implemented in 2022	\$ 5,600.00	\$ 5,700.00	\$ 5,800.00
2-12-00-217	ADMIN - Telephone	\$ 5,276.01	\$ 6,000.00	Phone, Internet, Cells, Toll Free based on 2021 year actual	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-12-00-220	ADMIN - Advertising	\$ 1,190.00	\$ 3,000.00	Employment Ads, Tourism and promotional ads	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-12-00-222	ADMIN - Memberships & Subscriptions	\$ 2,553.23	\$ 3,000.00	LGAA - \$300 SGLM-\$875 GFOA-\$170 Subscriptions - \$500 CAMA-\$270 Other-\$885	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-12-00-223	ADMIN - Recognition & Bonuses	\$ 7,177.86	\$ 9,500.00	Based on Years of Service and Xmas Bonus	\$ 9,700.00	\$ 9,900.00	\$ 10,100.00
2-12-00-231	ADMIN - Auditor	\$ 8,447.24	\$ 6,200.00	Based on Contract amount. Extra hours have not been budgeted for but do get expensed to this account	\$ 6,300.00	\$ 6,400.00	\$ 6,500.00
2-12-00-232	ADMIN - Assessment Services	\$ 35,632.00	\$ 19,500.00	Based on prior year actual	\$ 19,800.00	\$ 20,100.00	\$ 20,500.00
2-12-00-233	ADMIN - Legal Fees	\$ 14,745.41	\$ 13,000.00	Based on prior year actual	\$ 13,200.00	\$ 13,400.00	\$ 13,700.00
2-12-00-250	ADMIN - Building Repairs & Maintenance	\$ 3,319.43	\$ 8,000.00	Electrical, Plumbing, Heating, Building, Carpet Cleaning, Fire Ext. Etc.	\$ 8,200.00	\$ 8,400.00	\$ 8,600.00
2-12-00-270	ADMIN - Insurance	\$ 1,920.95	\$ 6,000.00	Annual Allocation for insurance cost	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-12-00-290	ADMIN - Entertainment & Hospitality	\$ 3,011.20	\$ 3,500.00	Based on prior year actual	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
2-12-00-510	ADMIN - Printing & Stationery	\$ 7,114.89	\$ 7,500.00	Logo and branded forms and reports	\$ 7,700.00	\$ 7,900.00	\$ 8,100.00
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	\$ 5,615.24	\$ 6,000.00	cleaner, washroom, water, etc.	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-12-00-512	ADMIN - Janitor Contract	\$ -	\$ 11,700.00	Move to contract cleaning from EE in 2022	\$ 11,900.00	\$ 12,100.00	\$ 12,300.00
2-12-00-513	ADMIN - Equipment Leases & Contracts	\$ 119,941.79	\$ 102,100.00	IT System Update Program Assistance Photocopier Diamond upgrade Software licenses	\$ 103,700.00	\$ 105,300.00	\$ 106,900.00
2-12-00-516	ADMIN - Alarm Maintenance	\$ 300.00	\$ 700.00	Based on prior years actual	\$ 800.00	\$ 900.00	\$ 1,000.00
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	\$ 14,585.34	\$ 16,000.00	Office Computers, backup systems, printers, shredders etc.	\$ 16,300.00	\$ 16,600.00	\$ 16,900.00
2-12-00-540	ADMIN - Power	\$ 2,751.34	\$ 2,900.00	Based on prior years actual plus CPI increase	\$ 3,000.00	\$ 3,100.00	\$ 3,200.00





# Town of Calmar

## 2022 Administration Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-12-00-541	ADMIN - Natural Gas	\$ 1,987.12	\$ 2,200.00	Based on prior years actual plus CPI increase	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
2-12-00-590	ADMIN - Other General Expenses	\$ 6,352.21	\$ 19,200.00	Sale of 3 tax forfeiture properties \$15,000 Hotel lot taxes \$ 4,200	\$ 19,500.00	\$ 19,800.00	\$ 20,100.00
2-12-00-761	ADMIN - Transfer to Reserves	\$ 35,000.00	\$ 544,100.00	50% of the revenue raised through franchise fees as per reserve policy & Special Tax Revenue to Restricted Reserve for Tangible Assets	\$ 644,100.00	\$ 744,100.00	\$ 844,100.00
2-12-00-810	ADMIN - Bank Charges & Fees	\$ 5,860.12	\$ 6,000.00	Based on prior year actual	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-12-00-920	ADMIN - Bad Debts	\$ -	\$ 100.00	No budget for bad debts	\$ 200.00	\$ 300.00	\$ 400.00
2-12-00-998	ADMIN - Gain/loss on Disposal of TCA	\$ 25,710.43	\$ -	Not budgeted for, although disposals of assets get coded through this GL	\$ -	\$ -	\$ -
2-12-00-999	ADMIN - Contingency Fund	\$ (966.48)	\$ 80,800.00	Annual operating contingency for unexpected expenses	\$ 120,500.00	\$ 123,600.00	\$ 128,000.00
<b>Total Administration Expenses</b>		<b>\$ 1,526,827.37</b>	<b>\$ 1,051,600.00</b>	<b>The decrease in administrative services is primarily due to allocation changes in human resources. Annual depreciation is not budgeted for, however the Special Tax running through General Administration is designed to eventually offset this expense</b>	<b>\$ 1,199,200.00</b>	<b>\$ 1,310,200.00</b>	<b>\$ 1,422,700.00</b>
<b>Net Administration</b>		<b>\$ 1,174,790.09</b>	<b>\$ 869,900.00</b>		<b>\$ 1,170,400.00</b>	<b>\$ 1,281,400.00</b>	<b>\$ 1,393,900.00</b>





# Town of Calmar

## 2022 Emergency Services Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-26-00-510	BYLAW - Provincial Fines	\$ (10,889.00)	\$ (10,900.00)	Based on 2021 Actual	\$ (10,900.00)	\$ (10,900.00)	\$ (10,900.00)
1-26-00-520	BYLAW - Animal License Fee's	\$ (1,010.00)	\$ (2,900.00)	Based on 2021 Actual	\$ (2,900.00)	\$ (2,900.00)	\$ (2,900.00)
1-26-00-521	BYLAW - Business License Fee	\$ (20,195.00)	\$ (20,200.00)	Based on 2021 Actual	\$ (20,200.00)	\$ (20,200.00)	\$ (20,200.00)
1-26-00-522	BYLAW - Regional Business License	\$ (50.00)	\$ (100.00)	Based on 2021 Actual	\$ (100.00)	\$ (100.00)	\$ (100.00)
1-26-00-840	BYLAW - Provincial Conditional Grants	\$ -	\$ -	No projects are planned for this year	\$ -	\$ -	\$ -
<b>Total Emergency Services Revenue</b>		<b>\$ (32,144.00)</b>	<b>\$ (35,277.71)</b>		<b>\$ (34,100.00)</b>	<b>\$ (34,100.00)</b>	<b>\$ (34,100.00)</b>
2-23-00-270	FIRE - Insurance	\$ 51.82	\$ 2,200.00	Old fire hall insurance allocation	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
2-23-00-514	FIRE - Contracted Services & Communications	\$ 130,802.23	\$ 165,000.00	Regional Fire Fee for Service Total Expenses – (minus) Total Revenue = Total Budget 40% of Total Budget ÷ (divided) by 3 Year Average Call Volume = Fee per Incident Fee Per Incident X (times) Actual Incident Responses = Town's Annual Cost for Service	\$ 194,000.00	\$ 194,000.00	\$ 194,000.00
2-23-00-540	FIRE - Power	\$ 2,424.66	\$ 2,600.00	Based on prior year actual	\$ 2,700.00	\$ 2,800.00	\$ 2,900.00
2-23-00-541	FIRE - Natural Gas	\$ 5,573.07	\$ 6,000.00	Based on prior year actual	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-24-00-110	DISASTER - Wages & Salaries	\$ 15,599.05	\$ 12,400.00	Grid 6 budget amounts with no COLA increase	\$ 12,600.00	\$ 12,800.00	\$ 13,000.00
2-24-00-130	DISASTER - Employer Contributions	\$ 1,014.90	\$ 1,900.00	Percentage of salary allocated to this cost center	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00
2-24-00-140	DISASTER - Meals & Lodging	\$ -	\$ 2,000.00	Disaster Service Conference & Provincial AEMA Conference Various courses throughout the province	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-24-00-148	DISASTER - Training & Development	\$ 2,973.63	\$ 7,000.00	Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management Basic Emer Management - \$900	\$ 7,200.00	\$ 7,400.00	\$ 7,600.00
2-24-00-217	DISASTER - Disaster Services Emergency Line	\$ 1,303.11	\$ 1,000.00	Based on porting to VOIP system once fibre is available	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-24-00-231	DISASTER - Audit Fees	\$ 630.00	\$ 1,400.00	Based on prior years actual	\$ 1,500.00	\$ 1,600.00	\$ 1,700.00
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	\$ 14.95	\$ 2,000.00	Build designated area for OH&S equipment & DS Equipment (shelving/cabinet) Disaster \$1,000 OH&S \$1,000	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00



# Town of Calmar



## 2022 Emergency Services Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	\$ 3,964.86	\$ 3,000.00	Stationary- Inspections forms/meetings/scribe log/PPE Disaster \$1,500 OH&S \$1,500	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	\$ 1,000.00	\$ 500.00	Vehicle maintenance for course trips	\$ 600.00	\$ 700.00	\$ 800.00
2-24-00-590	DISASTER - Other General Expenses	\$ 24,581.16	\$ 30,200.00	Contracted Services- OH&S- \$28,000 Regional Disaster Services- \$20,000 Pronto Forms- \$2,200	\$ 30,700.00	\$ 31,200.00	\$ 31,700.00
2-26-00-110	BYLAW - Wages & Salaries	\$ 143,864.73	\$ 105,400.00	Grid 6 budget amounts with no COLA increase	\$ 107,000.00	\$ 108,700.00	\$ 110,400.00
2-26-00-115	BYLAW - Overtime	\$ -	\$ 2,200.00	2% of Wages and Salaries used for calculation	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
2-26-00-130	BYLAW - Employer Contributions	\$ 22,501.75	\$ 15,800.00	Based on a percentage of salary allocation	\$ 16,100.00	\$ 16,400.00	\$ 16,700.00
2-26-00-136	BYLAW - Workers' Compensation Board Fees	\$ 2,177.16	\$ 2,100.00	Based on a percentage of salary allocation	\$ 2,200.00	\$ 2,300.00	\$ 2,400.00
2-26-00-140	BYLAW - Meals & Lodging	\$ 47.32	\$ 2,500.00	AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training Mental Health Training	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-26-00-148	BYLAW - Training & Development	\$ -	\$ 4,500.00	AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training Mental Health Training	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2-26-00-210	BYLAW - Vehicle Expense	\$ -	\$ 300.00	Vehicle maintenance for course trips	\$ 400.00	\$ 500.00	\$ 600.00





# Town of Calmar

## 2022 Emergency Services Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-26-00-211	BYLAW - Vehicle Allowance	\$ 3,600.00	\$ 3,600.00	Employee allowance for vehicle as per contract	\$ 3,700.00	\$ 3,800.00	\$ 3,900.00
2-26-00-215	BYLAW - Freight & Postage	\$ 1,495.30	\$ 1,200.00	Increase digital notifications are anticipated	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-26-00-217	BYLAW - Telephone	\$ 1,717.90	\$ 2,500.00	Monthly charge for cell phone	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-26-00-220	BYLAW - Advertising	\$ 445.00	\$ 500.00	Based on prior year actual	\$ 600.00	\$ 700.00	\$ 800.00
2-26-00-222	BYLAW - Memberships & Subscriptions	\$ 3,131.64	\$ 3,600.00	Radio License \$280 CPO Program License \$650 Report Exec	\$ 3,700.00	\$ 3,800.00	\$ 3,900.00
2-26-00-223	BYLAW - Victims Services	\$ 2,400.00	\$ 2,400.00	Annual allocation for Victim Services contribution	\$ 2,500.00	\$ 2,600.00	\$ 2,700.00
2-26-00-231	BYLAW - Audit Fees	\$ 2,835.00	\$ 2,500.00	Annual Allocation for Audit services	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-26-00-233	BYLAW - Legal Fees	\$ -	\$ 1,000.00	Budget dollars are for possible legal advise on bylaw enforcement	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-26-00-235	BYLAW - Vet & Pound Fees	\$ 3,171.44	\$ 4,500.00	Calmar does not operate a pound, this is for fees charged by kennels when an animal is picked up	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2-26-00-270	BYLAW - Insurance	\$ 1,212.33	\$ 3,000.00	Annual Allocation for insurance cost	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-26-00-510	BYLAW - Printing & Stationary	\$ 830.16	\$ 1,500.00	New branding and regular costs for preprinted forms and reports	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-26-00-511	BYLAW - Household Goods & Miscellaneous Supplies	\$ 271.30	\$ 1,000.00	Equipment Entertainment Cat Cages	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-26-00-513	BYLAW - Contracted Services	\$ 43,081.00	\$ 5,400.00	Dispatch fees \$2,228 License (Program)- \$1,650 Animal Control- \$500 E-Ticketing - \$1,000 RCMP levy moved to 97 department under requisitions	\$ 5,500.00	\$ 5,600.00	\$ 5,700.00
2-26-00-520	BYLAW - Equipment Parts, Repairs & Maintenance	\$ 2,909.11	\$ 13,000.00	CPO Only - Uniforms, boots, etc. Handcuffs Baton Kit Speed & safety related equipment E-Ticket	\$ 13,200.00	\$ 13,400.00	\$ 13,700.00



# Town of Calmar



## 2022 Emergency Services Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-26-00-521	BYLAW - Fuel & Oil	\$ 3,209.57	\$ 4,000.00	Cost of operating Peace Officer vehicle	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-26-00-522	BYLAW - Vehicle Parts, Repairs & Maintenance	\$ 2,734.45	\$ 2,500.00	Cost of operating Peace Officer vehicle	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-26-00-540	BYLAW - Power	\$ 389.84	\$ 400.00	Annual allocation for distributed costs	\$ 500.00	\$ 600.00	\$ 700.00
2-26-00-541	BYLAW - Natural Gas	\$ 541.87	\$ 600.00	Annual allocation for distributed costs	\$ 700.00	\$ 800.00	\$ 900.00
<b>Total Emergency Services Expenses</b>		<b>\$ 432,500.31</b>	<b>\$ 423,200.00</b>		<b>\$ 458,400.00</b>	<b>\$ 464,700.00</b>	<b>\$ 471,100.00</b>
<b>Net Emergency Services</b>		<b>\$ 400,356.31</b>	<b>\$ 387,922.29</b>		<b>\$ 424,300.00</b>	<b>\$ 430,600.00</b>	<b>\$ 437,000.00</b>



# Town of Calmar

## 2022 Public Works Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-32-00-590	PUB WORKS - Other General Revenue	\$ (7,935.00)	\$ (5,000.00)	Cost Recovery for service provided to individuals and organizations	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
<b>Total Public Works Revenue</b>		<b>\$ (213,888.41)</b>	<b>\$ (210,953.41)</b>		<b>\$ (5,000.00)</b>	<b>\$ (5,000.00)</b>	<b>\$ (5,000.00)</b>
2-32-00-110	ROADS - Wages & Salaries	\$ 214,326.94	\$ 197,900.00	Grid 6 budget amounts with no COLA increase	\$ 200,900.00	\$ 204,000.00	\$ 207,100.00
2-32-00-115	ROADS - Overtime	\$ 2,723.74	\$ 11,900.00	6% of Wages and Salaries used for calculation	\$ 12,100.00	\$ 12,300.00	\$ 12,500.00
2-32-00-116	ROADS - On Call	\$ -	\$ 6,000.00	\$ -	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-32-00-130	ROADS - Employer Contributions	\$ 33,266.74	\$ 28,400.00	Percentage of salary allocated to this cost center	\$ 28,900.00	\$ 29,400.00	\$ 29,900.00
2-32-00-136	ROADS - Worker's Compensation Board Fees	\$ 3,190.55	\$ 3,800.00	Percentage of salary allocated to this cost center	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00
2-32-00-140	ROADS - Meals & Lodging	\$ 1,078.93	\$ 2,500.00	APWA Course	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-32-00-148	ROADS - Training & Development	\$ 477.52	\$ 2,500.00	APWA Course Equipment operator training (grader, loader etc.)	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-32-00-210	ROADS - Vehicle Allowance	\$ 2,083.27	\$ 3,000.00	Vehicle allowance as per contract for Peace Officer	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-32-00-212	ROADS - Mileage	\$ -	\$ 1,600.00	\$ -	\$ 1,700.00	\$ 1,800.00	\$ 1,900.00
2-32-00-215	ROADS - Freight & Postage	\$ 388.84	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00
2-32-00-217	ROADS - Telephone	\$ 2,837.15	\$ 4,500.00	Public Works shop and cell phone allowances	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2-32-00-220	ROADS - Advertising	\$ 367.20	\$ 1,000.00	Advertising Equipment sales, bylaws etc.	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-32-00-230	ROADS - Engineering Fees	\$ 7,579.51	\$ 25,000.00	General Engineering for streets, sidewalks, walkways, storm sewer and infrastructure	\$ 25,400.00	\$ 25,800.00	\$ 26,200.00
2-32-00-231	ROADS - Audit Fees	\$ 3,150.00	\$ 4,800.00	Allocation distributed to this department	\$ 4,900.00	\$ 5,000.00	\$ 5,100.00
2-32-00-250	ROADS - Building Repairs & Maintenance	\$ 53,024.28	\$ 30,000.00	General building repairs for shop(s)	\$ 30,500.00	\$ 31,000.00	\$ 31,500.00
2-32-00-252	ROADS - R/R Ditch Maintenance	\$ -	\$ 25,000.00	Clean up growth in ditches for drainage	\$ 25,400.00	\$ 25,800.00	\$ 26,200.00
2-32-00-253	ROADS - Roadway Maintenance	\$ 39,197.13	\$ 50,000.00	Crack filling, line painting, pothole patching etc.	\$ 50,800.00	\$ 51,600.00	\$ 52,400.00
2-32-00-254	ROADS - Sidewalk Maintenance	\$ 30,932.19	\$ 50,000.00	Curb repairs, curb crossing and general repairs	\$ 50,800.00	\$ 51,600.00	\$ 52,400.00
2-32-00-260	ROADS - Equipment Lease & Rental	\$ 634.74	\$ 2,000.00	Lift rentals, jackhammers, compressors etc.	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-32-00-270	ROADS - Insurance	\$ 1,651.98	\$ 17,000.00	Allocation distributed to this department	\$ 17,300.00	\$ 17,600.00	\$ 17,900.00
2-32-00-510	ROADS - Printing & Stationary	\$ 613.44	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00



# Town of Calmar

## 2022 Public Works Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	\$ 16,442.98	\$ 16,800.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc.	\$ 17,100.00	\$ 17,400.00	\$ 17,700.00
2-32-00-513	ROADS - Contracted Services	\$ 19,331.75	\$ 26,000.00	Crack filling, other items not possible in house	\$ 26,400.00	\$ 26,800.00	\$ 27,300.00
2-32-00-516	ROADS - Alarm	\$ -	\$ 600.00	Shop alarm system	\$ 700.00	\$ 800.00	\$ 900.00
2-32-00-520	ROADS - Equipment Maintenance & Repair	\$ 42,783.34	\$ 50,000.00	Cutting edges, roller blades, sweeper brooms etc.	\$ 50,800.00	\$ 51,600.00	\$ 52,400.00
2-32-00-521	ROADS - Fuel & Oil	\$ 22,556.72	\$ 25,000.00	Varies based on all equipment, vehicles and machinery. Agreement with Co-op to achieve cost savings	\$ 25,400.00	\$ 25,800.00	\$ 26,200.00
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	\$ 9,857.67	\$ 12,000.00	Oil changes, brakes, tires etc.	\$ 12,200.00	\$ 12,400.00	\$ 12,600.00
2-32-00-523	ROADS - Small Tools	\$ 3,103.80	\$ 5,000.00	metal detectors, shovels, hammers, saws etc.	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
2-32-00-524	ROADS - Traffic Safety Devices	\$ 4,327.41	\$ 5,000.00	Traffic signs, barricades, posts etc.	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
2-32-00-530	ROADS - Road Materials	\$ 34,951.92	\$ 45,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand	\$ 45,700.00	\$ 46,400.00	\$ 47,100.00
2-32-00-531	ROADS - Safety Equipment	\$ 6,270.45	\$ 5,000.00	Construction Signs, Barricades, etc. Safety Fence	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
2-32-00-540	ROADS - Power	\$ 13,621.99	\$ 14,000.00	Allocation distributed to this department	\$ 14,300.00	\$ 14,600.00	\$ 14,900.00
2-32-00-541	ROADS - Natural Gas	\$ 3,327.95	\$ 3,600.00	Allocation distributed to this department	\$ 3,700.00	\$ 3,800.00	\$ 3,900.00
2-32-00-542	ROADS - Power - Street Lights	\$ 128,888.99	\$ 138,000.00	Allocation distributed to this department	\$ 140,100.00	\$ 142,300.00	\$ 144,500.00
2-32-00-590	ROADS - Other General Expense	\$ 1,616.27	\$ 25,000.00	Includes street clock purchase and then future years other upgrades	\$ 25,400.00	\$ 25,800.00	\$ 26,200.00
2-32-00-761	ROADS - Transfer to Reserves	\$ -	\$ -	No allocation budgeted	\$ -	\$ -	\$ -
2-32-00-831	ROADS - Debenture Principle	\$ (0.00)	\$ 168,700.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)	\$ 166,900.00	\$ 171,800.00	\$ 176,800.00
2-32-00-832	ROADS - Debenture Interest	\$ 87,178.50	\$ 83,500.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)	\$ 78,700.00	\$ 73,800.00	\$ 68,800.00
<b>Total Public Works Expenses</b>		<b>\$ 791,783.89</b>	<b>\$ 1,091,300.00</b>		<b>\$ 1,098,900.00</b>	<b>\$ 1,113,300.00</b>	<b>\$ 1,127,800.00</b>
<b>Net Public Works</b>		<b>\$ 577,895.48</b>	<b>\$ 880,346.59</b>		<b>\$ 1,093,900.00</b>	<b>\$ 1,108,300.00</b>	<b>\$ 1,122,800.00</b>





## Town of Calmar

### 2022 Utilities Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-41-00-410	WATER - Sale of Water	\$ (622,482.55)	\$ (620,000.00)	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2021 actual	\$ (813,400.00)	\$ (827,100.00)	\$ (835,900.00)
1-41-00-490	WATER - Water Connection Fees	\$ (12,730.00)	\$ (12,000.00)	Fees collected for establishing an account and/or connecting a service that had been previously disconnected. Budget dollars are based on 2021 actual	\$ (12,000.00)	\$ (12,000.00)	\$ (12,000.00)
1-41-00-500	WATER - Sale of Bulk Water	\$ (58,109.24)	\$ (50,000.00)	Fees collected from the bulk water station. Budget Dollars based on 2021 actual	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
1-41-00-510	WATER - Penalties and Costs	\$ (5,086.92)	\$ (5,000.00)	Fees charged for late payment while the balance remains on the utility account. All arrears are moved to the tax account if past due prior to each current levy process. Budget dollars are based on 2021 actual	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
1-41-00-590	WATER - Other Revenue Water	\$ (7,514.02)	\$ (2,000.00)	Fire Department - County Beginning in 2022, billing to be done quarterly based on consumption	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
1-41-00-850	WATER - Water Commision Grant	\$ -	\$ -		\$ -	\$ -	\$ -
1-41-00-920	WATER - Drawn from Reserves	\$ (16,125.50)	\$ (16,125.50)	No projects are planned for this year	\$ -	\$ -	\$ -
1-42-00-410	SEWER - Sanitary Sewer Fees	\$ (408,228.90)	\$ (400,000.00)	Sewer collection and treatment - All accounts thru regular billing process. Budget dollars are based on 2021 actual	\$ (319,000.00)	\$ (325,600.00)	\$ (332,200.00)
1-42-00-500	SEWER - Water & Sewer Infrastructure	\$ (94,469.44)	\$ (94,000.00)	Regular billing fee for Infrastructure dollars intended to cover maintenance of lines, reservoir and lagoons. Budget Dollars are based on 2021 actual	\$ (94,000.00)	\$ (94,000.00)	\$ (94,000.00)
1-42-00-590	SEWER - Other General Revenue	\$ (29,342.00)	\$ (17,900.00)	Carry Fwd. Project for Camera inspection of the Sewer Lines from the MAMP Grant received. MAMP Grant \$47,219.01 Used in 2021 \$ 29,342.00  Carry Fwd. \$ 17,877.01	\$ -	\$ -	\$ -
1-42-00-840	SEWER - Provincial Conditional Grants	\$ -	\$ -		\$ -	\$ -	\$ -
1-42-00-920	SEWER - Drawn from Reserves	\$ -	\$ -		\$ -	\$ -	\$ -
1-43-00-410	GARBAGE - Garbage Service Fees	\$ (188,434.20)	\$ (180,000.00)	Regular billing to cover weekly garbage pickup and disposal. Budget Dollars are based on 2021 Actual	\$ (280,000.00)	\$ (284,900.00)	\$ (289,900.00)
1-43-00-500	GARBAGE - Recycling Fees	\$ (86,757.75)	\$ (85,000.00)	Regular billing to cover monthly recycling pickup and disposal. Budget Dollars are based on 2021 Actual	\$ (108,400.00)	\$ (110,300.00)	\$ (112,200.00)





# Town of Calmar

## 2022 Utilities Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-43-00-590	GARBAGE - Other General Revenue	\$ -	\$ (10,745.26)		\$ -	\$ -	\$ -
1-43-00-920	GARBAGE - Drawn from Reserves	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Utility Revenue</b>		<b>\$ (1,529,280.52)</b>	<b>\$ (1,492,770.76)</b>		<b>\$ (1,683,800.00)</b>	<b>\$ (1,710,900.00)</b>	<b>\$ (1,733,200.00)</b>

2-41-00-110	WATER - Wages & Salaries	\$ 225,030.48	\$ 146,800.00	Grid 6 budget amounts with no COLA increase	\$ 149,100.00	\$ 151,400.00	\$ 153,700.00
2-41-00-115	WATER - Overtime	\$ 2,373.69	\$ 5,900.00	4% of Wages and Salaries used for calculation	\$ 6,000.00	\$ 6,100.00	\$ 6,200.00
2-41-00-130	WATER - Employer Contributions	\$ 30,690.17	\$ 21,400.00	Percentage of salary allocated to this cost center	\$ 21,800.00	\$ 22,200.00	\$ 22,600.00
2-41-00-136	WATER - Workers' Compensation Board Fees	\$ 3,298.01	\$ 2,800.00	Percentage of salary allocated to this cost center	\$ 2,900.00	\$ 3,000.00	\$ 3,100.00
2-41-00-140	WATER - Meals & Lodging	\$ 303.93	\$ 3,500.00	AWWOA Conference & Misc.	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
2-41-00-148	WATER - Training & Development	\$ 1,330.73	\$ 3,500.00	AWWOA Conference & Misc.	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
2-41-00-210	WATER - Vehicle Allowance	\$ 2,083.37	\$ 3,000.00	Director of PW	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-41-00-212	WATER - Mileage	\$ -	\$ 1,000.00		\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-41-00-215	WATER - Freight & Postage	\$ 648.23	\$ 900.00	Allocation distributed to this department	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00
2-41-00-217	WATER - Telephone	\$ 4,773.37	\$ 7,000.00	Allocation distributed to this department	\$ 7,200.00	\$ 7,400.00	\$ 7,600.00
2-41-00-220	WATER - Advertising	\$ -	\$ 500.00	Water shut off, water bans, spray park etc.	\$ 600.00	\$ 700.00	\$ 800.00
2-41-00-222	WATER - Memberships & Subscriptions	\$ 940.05	\$ 800.00	AWWOA, Water magazines etc.	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-41-00-230	WATER - Engineering Fees	\$ -	\$ -		\$ -	\$ -	\$ -
2-41-00-231	WATER - Audit Fees	\$ 3,150.00	\$ 4,200.00	Allocation distributed to this department	\$ 4,300.00	\$ 4,400.00	\$ 4,500.00
2-41-00-250	WATER - Building Repairs & Maintenance	\$ 718.96	\$ 1,000.00	paint, pumphouse maintenance, roof etc.	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-41-00-253	WATER - Infrastructure Maintenance	\$ 33,952.95	\$ 35,000.00	Hydrant Repairs and repairs to CC's Water Valves Other maintenance	\$ 35,600.00	\$ 36,200.00	\$ 36,800.00
2-41-00-254	WATER - Weed Control	\$ -	\$ -		\$ -	\$ -	\$ -
2-41-00-260	WATER - Equipment Lease & Rental	\$ -	\$ 600.00	To rent equipment we don't own or need to own	\$ 700.00	\$ 800.00	\$ 900.00
2-41-00-270	WATER - Insurance	\$ (1,064.20)	\$ 10,000.00	Allocation distributed to this department	\$ 10,200.00	\$ 10,400.00	\$ 10,600.00
2-41-00-300	WATER - Water Purchases	\$ 410,783.92	\$ 400,000.00	Water purchased for resale and distribution	\$ 406,000.00	\$ 412,100.00	\$ 418,300.00
2-41-00-510	WATER - Printing & Stationary	\$ 3,064.90	\$ 4,000.00	Allocation distributed to this department	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-41-00-511	WATER - Household Goods & Miscellaneous Supplies	\$ 1,831.88	\$ 2,000.00	Hydrant Antifreeze Chlorine packets for water testing etc.	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-41-00-513	WATER - Contracted Services	\$ 3,708.18	\$ 4,500.00	Meter gun Handheld Support Service Water testing lab costs	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00







# Town of Calmar

## 2022 Utilities Operating Budget & 2023 - 2025 Operating Budget Plan

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		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-41-00-516	WATER - Alarm	\$ -	\$ 300.00	Alarm service for water reservoir	\$ 400.00	\$ 500.00	\$ 600.00
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	\$ 23,512.73	\$ 35,000.00	repairs to pump station, calibration on analyzer, other misc.	\$ 35,600.00	\$ 36,200.00	\$ 36,800.00
2-41-00-521	WATER - Fuel & Oil	\$ 2,126.35	\$ 3,000.00	Allocation distributed to this department	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-41-00-522	WATER - Infrastructure Repairs	\$ 23,934.04	\$ 35,000.00	Water line breaks, valve replacements, hydrant repairs etc.	\$ 35,600.00	\$ 36,200.00	\$ 36,800.00
2-41-00-523	WATER - Small Tools	\$ 64.53	\$ 1,000.00	metal detectors, shovels, hammers, saws etc.	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-41-00-530	WATER - Water Meters	\$ 16,233.40	\$ 20,000.00	15,000 = 30 meters	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-41-00-540	WATER - Power	\$ 20,247.26	\$ 23,000.00	Allocation distributed to this department	\$ 23,400.00	\$ 23,800.00	\$ 24,200.00
2-41-00-541	WATER - Natural Gas	\$ 9,809.56	\$ 10,100.00	Allocation distributed to this department	\$ 10,300.00	\$ 10,500.00	\$ 10,700.00
2-41-00-590	WATER - Other General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-41-00-761	WATER - Transfer to Reserves	\$ -	\$ -	No allocation budgeted	\$ -	\$ -	\$ 27,500.00
2-41-00-762	WATER - Transfer to Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-41-00-821	WATER - Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-41-00-822	WATER - Loan Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-41-00-831	WATER - Debenture Principle	\$ 0.00	\$ 62,900.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118)	\$ 65,500.00	\$ 68,200.00	\$ 30,200.00
2-41-00-832	WATER - Debenture Interest	\$ 22,135.62	\$ 20,100.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118)	\$ 17,500.00	\$ 14,700.00	\$ 20,100.00
2-41-00-920	WATER - Bad Debts	\$ 20.48	\$ -	No budget for bad debts	\$ -	\$ -	\$ -
2-42-00-110	SEWER - Wages & Salaries	\$ 221,301.95	\$ 118,500.00	Grid 6 budget amounts with no COLA increase	\$ 120,300.00	\$ 122,200.00	\$ 124,100.00
2-42-00-115	SEWER - Overtime	\$ 2,544.08	\$ 2,400.00	2% of Wages and Salaries used for calculation	\$ 2,500.00	\$ 2,600.00	\$ 2,700.00
2-42-00-130	SEWER - Employer Contributions	\$ 30,873.03	\$ 17,100.00	Percentage of salary allocated to this cost center	\$ 17,400.00	\$ 17,700.00	\$ 18,000.00
2-42-00-136	SEWER - Workers' Compensation Board Fees	\$ 3,385.24	\$ 2,300.00	Percentage of salary allocated to this cost center	\$ 2,400.00	\$ 2,500.00	\$ 2,600.00
2-42-00-140	SEWER - Meals & Lodging	\$ 367.66	\$ 1,500.00	AWWOA, AWWA	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-42-00-148	SEWER - Training & Development	\$ 1,572.38	\$ 1,500.00	AWWOA, AWWA	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-42-00-210	SEWER - Vehicle Allowance	\$ 1,833.36	\$ 2,000.00	Director of PW	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-42-00-215	SEWER - Freight & Postage	\$ 1,123.23	\$ 800.00	Allocation distributed to this department	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-42-00-217	SEWER - Telephone	\$ 2,140.81	\$ 2,500.00	Allocation distributed to this department	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-42-00-220	SEWER - Advertising	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-222	SEWER - Memberships & Subscriptions	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-230	SEWER - Engineering Fees	\$ -	\$ 1,000.00	General Engineering if required	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00





# Town of Calmar

## 2022 Utilities Operating Budget & 2023 - 2025 Operating Budget Plan

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		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-42-00-231	SEWER - Audit Fees	\$ 3,150.00	\$ 4,000.00	Allocation distributed to this department	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-42-00-250	SEWER - Building Repairs & Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-253	SEWER - Infrastructure Repair & Maintenance	\$ 20,528.85	\$ 20,000.00	Repairs to sanitary services prior to road repairs	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-42-00-254	SEWER - Weed Control	\$ 1,415.00	\$ 2,500.00	Lagoon Weed Control	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-42-00-260	SEWER - Equipment Lease & Rental	\$ -	\$ 1,000.00	Rent equipment we don't own or need to own	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-42-00-270	SEWER - Insurance	\$ 4,251.22	\$ 11,000.00	Allocation distributed to this department	\$ 11,200.00	\$ 11,400.00	\$ 11,600.00
2-42-00-510	SEWER - Printing & Stationary	\$ 417.89	\$ 500.00	Allocation distributed to this department	\$ 600.00	\$ 700.00	\$ 800.00
2-42-00-511	SEWER - Household Goods & Miscellaneous Supplies	\$ 461.84	\$ 600.00	Enzymes etc.	\$ 700.00	\$ 800.00	\$ 900.00
2-42-00-513	SEWER - Contracted Services	\$ 244,018.64	\$ 15,000.00	Effluent sampling	\$ 15,300.00	\$ 15,600.00	\$ 15,900.00
2-42-00-516	SEWER - Alarm	\$ -	\$ -	No alarms budgeted	\$ -	\$ -	\$ -
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	\$ 16,358.90	\$ 15,000.00	Lift station pumps, alarms, etc. Aerators	\$ 15,300.00	\$ 15,600.00	\$ 15,900.00
2-42-00-521	SEWER - Fuel & Oil	\$ 1,266.15	\$ 2,000.00	Allocation distributed to this department	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	\$ -	\$ 2,000.00	Allocation distributed to this department	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-42-00-523	SEWER - Small Tools	\$ 437.10	\$ 500.00	shovels, hammers, picks etc.	\$ 600.00	\$ 700.00	\$ 800.00
2-42-00-525	SEWER - Water & Sewer Infrastructure	\$ 11,289.90	\$ 10,000.00	Line breaks, video inspections, etc. 4 year average - \$9,450	\$ 10,200.00	\$ 10,400.00	\$ 10,600.00
2-42-00-530	SEWER - Chemical Supplies	\$ 7,458.00	\$ 15,000.00	Live Bacteria, Degreaser, Etc.	\$ 15,300.00	\$ 15,600.00	\$ 15,900.00
2-42-00-540	SEWER - Power	\$ 52,220.93	\$ 56,000.00	Allocation distributed to this department	\$ 56,900.00	\$ 57,800.00	\$ 58,700.00
2-42-00-541	SEWER - Natural Gas	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-590	SEWER - Other General Revenue	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-761	SEWER - Transfer to Reserves	\$ -	\$ -	No budget allocation for the line	\$ 7,200.00	\$ 7,400.00	\$ 45,200.00
2-42-00-762	SEWER - Transfer to Capital Budget	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-821	SEWER - Loan Interest	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-822	SEWER - Loan Principal	\$ -	\$ -		\$ -	\$ -	\$ -
2-42-00-831	SEWER - Debenture Principle	\$ -	\$ 79,300.00	Sewer Line (3100062) 50 St Widening (4000150)	\$ 83,100.00	\$ 87,000.00	\$ 53,100.00
2-42-00-832	SEWER - Debenture Interest	\$ 18,492.49	\$ 15,600.00	Sewer Line (3100062) 50 St Widening (4000150)	\$ 11,800.00	\$ 7,900.00	\$ 4,200.00
2-42-00-920	SEWER - Bad Debts	\$ -	\$ -	No budget for bad debts	\$ -	\$ -	\$ -





# Town of Calmar

## 2022 Utilities Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



	2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025	
2-43-00-110	GARBAGE - Salaries & Wages	\$ 66,756.81	\$ 118,500.00	Grid 6 budget amounts with no COLA increase	\$ 120,300.00	\$ 122,200.00	\$ 124,100.00
2-43-00-115	GARBAGE - Overtime	\$ 218.67	\$ 1,200.00	1% of Wages and Salaries used for calculation	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-43-00-130	GARBAGE - Employer Contributions	\$ 8,006.78	\$ 17,100.00	Percentage of salary allocated to this cost center	\$ 17,400.00	\$ 17,700.00	\$ 18,000.00
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	\$ 668.20	\$ 2,300.00	Percentage of salary allocated to this cost center	\$ 2,400.00	\$ 2,500.00	\$ 2,600.00
2-43-00-210	GARBAGE - Vehicle Allowance	\$ -	\$ -		\$ -	\$ -	\$ -
2-43-00-215	GARBAGE - Freight & Postage	\$ 648.23	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00
2-43-00-231	GARBAGE - Audit Fees	\$ 2,835.00	\$ 4,100.00	Allocation distributed to this department	\$ 4,200.00	\$ 4,300.00	\$ 4,400.00
2-43-00-250	GARBAGE - Recycling Building Repairs & Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -
2-43-00-270	GARBAGE - Insurance	\$ 1,653.05	\$ 3,300.00	Allocation distributed to this department	\$ 3,400.00	\$ 3,500.00	\$ 3,600.00
2-43-00-300	GARBAGE - Landfill Fees & Charges	\$ 17,310.67	\$ 55,000.00	Garbage disposal at Leduc Regional Landfill	\$ 55,900.00	\$ 56,800.00	\$ 57,700.00
2-43-00-510	GARBAGE - Printing & Stationary	\$ 417.90	\$ 500.00	Allocation distributed to this department	\$ 600.00	\$ 700.00	\$ 800.00
2-43-00-513	GARBAGE - Contracted Services	\$ 26,455.02	\$ 27,000.00	GFL- grass	\$ 27,500.00	\$ 28,000.00	\$ 28,500.00
2-43-00-514	GARBAGE - Garbage Service Contract	\$ 94,000.44	\$ 97,900.00	GFL- waste	\$ 99,400.00	\$ 100,900.00	\$ 102,500.00
2-43-00-515	GARBAGE - Recycling Service Contract	\$ 34,189.41	\$ 47,500.00	GFL- recycle	\$ 48,300.00	\$ 49,100.00	\$ 49,900.00
2-43-00-520	GARBAGE - Equipment Parts, Repairs & Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -
2-43-00-540	GARBAGE - Power	\$ 1,014.64	\$ 1,200.00	Allocation distributed to this department	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-43-00-541	GARBAGE - Natural Gas	\$ 4,001.36	\$ 4,200.00	Allocation distributed to this department	\$ 4,300.00	\$ 4,400.00	\$ 4,500.00
2-43-00-590	GARBAGE - Other General Expense	\$ -	\$ -		\$ -	\$ -	\$ -
2-43-00-761	GARBAGE - Transfer to Reserves	\$ -	\$ -	No budget allocation for the line	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-43-00-762	GARBAGE - Transfer to Capital Budget	\$ -	\$ -		\$ -	\$ -	\$ -
2-43-00-920	GARBAGE - Bad Debts	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Utility Expenses</b>		<b>\$ 1,750,787.42</b>	<b>\$ 1,648,800.00</b>		<b>\$ 1,683,800.00</b>	<b>\$ 1,710,900.00</b>	<b>\$ 1,733,200.00</b>
<b>Net Water</b>		<b>\$ 123,654.36</b>	<b>\$ 163,674.50</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Sewer</b>		<b>\$ 114,868.31</b>	<b>\$ (112,300.00)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Garbage</b>		<b>\$ (17,015.77)</b>	<b>\$ 104,654.74</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Utilities</b>		<b>\$ 221,506.90</b>	<b>\$ 156,029.24</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Town of Calmar



## 2022 Planning & Development Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-61-00-410	MUNI DEV - Service Fees	\$ (7,315.00)	\$ (7,000.00)	Tax Certificates Zoning Compliance Certificates Budget Dollars based on 2021 Actual	\$ (7,000.00)	\$ (7,000.00)	\$ (7,000.00)
1-61-00-411	MUNI DEV - Subdivision Fees	\$ -	\$ (1,000.00)	Subdivision Fees are not known, small amount recognized in anticipation of some movement	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-61-00-510	MUNI DEV - Safety Codes Council	\$ -	\$ -	No Revenue Projected	\$ -	\$ -	\$ -
1-61-00-520	MUNI DEV - Development Permits	\$ (7,100.00)	\$ (7,000.00)	Development Permits budget based on 2021 Actual	\$ (7,000.00)	\$ (7,000.00)	\$ (7,000.00)
1-61-00-525	MUNI DEV - Damage Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-61-00-530	MUNI DEV - Building Permits	\$ (61,065.02)	\$ (60,000.00)	Building Permits revenue is based on 2021 Actual	\$ (60,000.00)	\$ (60,000.00)	\$ (60,000.00)
1-61-00-590	MUNI DEV - Other General Revenue	\$ (3,225.00)	\$ (1,000.00)	Construction Deposits Retained & Other Misc. Revenue	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-61-00-840	MUNI DEV - Conditional Grants - Provincial	\$ -	\$ -	No Grants are planned for this year	\$ -	\$ -	\$ -
1-61-00-900	MUNI DEV - Off Site Levies	\$ -	\$ (1,000.00)	Offsite Levies are not known, small amount recognized in anticipation of some movement	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-61-00-920	MUNI DEV - Contributed from Reserves	\$ -	\$ -	No projects are planned for this year	\$ -	\$ -	\$ -
1-61-00-411	MUNI DEV - Subdivision Fees	\$ -	\$ -	Subdivision Fees are not known, small amount recognized in anticipation of some movement	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
<b>Total Planning &amp; Development Revenue</b>		<b>\$ (78,705.02)</b>	<b>\$ (77,000.00)</b>		<b>\$ (78,000.00)</b>	<b>\$ (78,000.00)</b>	<b>\$ (78,000.00)</b>
2-61-00-110	MUNI DEV - Wages & Salaries	\$ 167,056.04	\$ 93,900.00	Grid 6 budget amounts with no COLA increase	\$ 95,400.00	\$ 96,900.00	\$ 98,400.00
2-61-00-115	MUNI DEV - Overtime	\$ -	\$ 800.00	.75% of Wages and Salaries used for calculation	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-61-00-130	MUNI DEV - Employer Contributions	\$ 24,926.46	\$ 14,100.00	Percentage of salary allocated to this cost center	\$ 14,400.00	\$ 14,700.00	\$ 15,000.00
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	\$ 2,785.19	\$ 1,800.00	Percentage of salary allocated to this cost center	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-61-00-140	MUNI DEV - Meals & Lodging	\$ 825.78	\$ 1,000.00	ADOA & CPA Conferences	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-61-00-148	MUNI DEV - Training & Development	\$ 740.00	\$ 1,000.00	Take ADOA & CPA Conferences ALUP Courses APWA- Seminar December AUMA	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	\$ -	\$ 1,000.00	To cover expenses if Subdivision is Appealed	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-61-00-210	MUNI DEV - Vehicle Allowance	\$ -	\$ 300.00	No budget is anticipated	\$ 400.00	\$ 500.00	\$ 600.00
2-61-00-215	MUNI DEV - Freight & Postage	\$ 1,296.25	\$ 1,500.00	Allocation distributed to this department	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00



# Town of Calmar



## 2022 Planning & Development Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-61-00-217	MUNI DEV - Telephone	\$ 1,165.17	\$ 1,700.00	Allocation distributed to this department	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00
2-61-00-220	MUNI DEV - Advertising	\$ 2,292.00	\$ 6,000.00	Subdivision, bylaws and Open Houses	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-61-00-221	MUNI DEV - Title & Land Searches	\$ 330.00	\$ 1,500.00	Information gathering for developments	\$ 1,600.00	\$ 1,700.00	\$ 1,800.00
2-61-00-222	MUNI DEV - Memberships & Subscriptions	\$ 354.00	\$ 800.00	ADOA, CPA, AWWOA	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-61-00-223	MUNI DEV - Subdivision & Development Costs	\$ -	\$ 2,500.00	Planning consolation	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-61-00-230	MUNI DEV - Engineering Fees	\$ 102,378.93	\$ 60,000.00	Review Drawings and Consultation on Development Inspections for FAC, CCC	\$ 60,900.00	\$ 61,900.00	\$ 62,900.00
2-61-00-231	MUNI DEV - Audit Fees	\$ 630.00	\$ 1,300.00	Allocation distributed to this department	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-61-00-232	MUNI DEV - Inspection Fees	\$ 18,920.45	\$ 20,000.00	Building, Electrical, Plumbing Inspections	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-61-00-233	MUNI DEV - Legal Fees	\$ 18,240.41	\$ 20,000.00	Consultation for agreements etc.	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-61-00-510	MUNI DEV - Printing & Stationary	\$ 661.74	\$ 1,000.00	Allocation distributed to this department	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-61-00-513	MUNI DEV - Contracted Services	\$ 13,819.99	\$ 75,000.00	PCPS, GIS, etc.	\$ 76,200.00	\$ 77,400.00	\$ 78,600.00
2-61-00-540	MUNI DEV - Admin Power	\$ -	\$ 100.00	Allocation distributed to this department	\$ 200.00	\$ 300.00	\$ 400.00
<b>Total Planning &amp; Development Expenses</b>		<b>\$ 356,422.41</b>	<b>\$ 305,300.00</b>		<b>\$ 311,300.00</b>	<b>\$ 317,600.00</b>	<b>\$ 323,900.00</b>
<b>Net Planning &amp; Development</b>		<b>\$ 277,717.39</b>	<b>\$ 228,300.00</b>		<b>\$ 233,300.00</b>	<b>\$ 239,600.00</b>	<b>\$ 245,900.00</b>





# Town of Calmar

## 2022 Economic Development Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-62-00-410	COMM SER - Promotional Revenue	\$ (4,207.39)	\$ (1,000.00)	Sale of Promotional Materials	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
<b>Total Economic Development Revenue</b>		<b>\$ (49,364.45)</b>	<b>\$ (1,000.00)</b>		<b>\$ (1,000.00)</b>	<b>\$ (1,000.00)</b>	<b>\$ (1,000.00)</b>
2-62-00-110	COMM SER - Wages & Salaries	\$ 248,883.73	\$ 86,000.00	Grid 6 budget amounts with no COLA increase	\$ 87,300.00	\$ 88,700.00	\$ 90,100.00
2-62-00-115	COMM SER - Overtime	\$ -	\$ 1,200.00	2% of Wages and Salaries used for calculation	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-62-00-130	COMM SER - Employer Contributions	\$ 27,989.60	\$ 12,900.00	Percentage of salary allocated to this cost center	\$ 13,100.00	\$ 13,300.00	\$ 13,500.00
2-62-00-136	COMM SER - Workers' Compensation Board Fees	\$ 2,708.41	\$ 1,100.00	Percentage of salary allocated to this cost center	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00
2-62-00-140	COMM SER - Meals & Lodging	\$ 65.97	\$ 500.00	EDA Conference IMPACT 2020 Tourism Conf EDAC	\$ 600.00	\$ 700.00	\$ 800.00
2-62-00-148	COMM SER - Training & Development	\$ 117.33	\$ 1,000.00	Regional Training EDA Conference IMPACT 2020 Tourism Conf EDAC	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-62-00-212	COMM SER - Mileage	\$ -	\$ 6,000.00	Regional Training	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-62-00-215	COMM SER - Freight & Postage	\$ 648.24	\$ 200.00	No budget is anticipated	\$ 300.00	\$ 400.00	\$ 500.00
2-62-00-217	COMM SER - Telephone	\$ 1,060.04	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00
2-62-00-220	COMM SER - Advertising	\$ 18,471.99	\$ 4,000.00	Invest in AB Magazine Best of Guide - Calmar ADHOC Joint Marketing with Business Video	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-62-00-222	COMM SER - Memberships & Subscriptions	\$ 417.03	\$ 1,000.00	GIS Annual Fee Executive Pulse - Biz Database EDA EDAC	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-62-00-223	COMM SER - Promotion & Research	\$ 101,329.88	\$ 4,000.00	Events Street front market Tourism Development Fibre Optics Business attractions/investment readiness	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-62-00-231	COMM SER - Audit Fees	\$ 630.00	\$ 900.00	Allocation distributed to this department	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00
2-62-00-510	COMM SER - Printing & Stationary	\$ 796.74	\$ 900.00	Allocation distributed to this department	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00





# Town of Calmar

## 2022 Economic Development Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-62-00-511	COMM SER - Miscellaneous	\$ 438.19	\$ 600.00	Committee meeting hosting Educational seminars for business Youth engagement New business welcome Way finding signage	\$ 700.00	\$ 800.00	\$ 900.00
2-62-00-513	COMM SER - Contracted Services	\$ 30,696.82	\$ 6,000.00	Professional Services fees for consultation	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-62-00-540	COMM SER - Power	\$ -	\$ 100.00	Allocation distributed to this department	\$ 200.00	\$ 300.00	\$ 400.00
2-62-00-761	COMM SER - Transfer to Reserves	\$ -	\$ -	No budget is anticipated	\$ -	\$ -	\$ -
2-62-00-900	Grants to Others	\$ 7,000.00	\$ 85,000.00	Revitalization program	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
<b>Total Economic Development Expenses</b>		<b>\$ 441,253.97</b>	<b>\$ 212,000.00</b>		<b>\$ 215,000.00</b>	<b>\$ 218,100.00</b>	<b>\$ 221,200.00</b>
<b>Net Economic Development</b>		<b>\$ 391,889.52</b>	<b>\$ 211,000.00</b>		<b>\$ 214,000.00</b>	<b>\$ 217,100.00</b>	<b>\$ 220,200.00</b>



# Town of Calmar



## 2022 Family & Community Support Services Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-51-00-410	FAMILY SERV - Fees & Programs	\$ -	\$ (1,000.00)	Xmas Elves payroll deductions and other miscellaneous revenues for programs	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-51-00-590	FAMILY SERV - Other General Revenue	\$ (1,470.00)	\$ (1,000.00)	Volunteer Alberta Grant	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-51-00-840	Provincial Grant	\$ (2,650.00)	\$ (4,500.00)	Rural Mental Health Project Grant	\$ -	\$ -	\$ -
1-51-00-850	FAMILY SERV - Regional FCSS Grant	\$ (37,548.00)	\$ (37,500.00)	Leduc County distribution	\$ (37,500.00)	\$ (37,500.00)	\$ (37,500.00)
1-51-01-590	FAMILY SERV - Christmas Elves Program Revenues	\$ (4,090.00)	\$ (3,500.00)		\$ (3,500.00)	\$ (3,500.00)	\$ (3,500.00)
<b>Total FCSS Revenue</b>		<b>\$ (45,758.00)</b>	<b>\$ (47,500.00)</b>		<b>\$ (43,000.00)</b>	<b>\$ (43,000.00)</b>	<b>\$ (43,000.00)</b>
2-51-00-110	FAMILY SERV - Wages & Salaries	\$ 72,987.89	\$ 94,700.00	Grid 6 budget amounts with no COLA increase	\$ 96,200.00	\$ 97,700.00	\$ 99,200.00
2-51-00-115	FAMILY SERV - Overtime	\$ -	\$ 800.00	.75% of Wages and Salaries used for calculation	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-51-00-130	FAMILY SERV - Employer Contributions	\$ 11,467.02	\$ 14,300.00	Percentage of salary allocated to this cost center	\$ 14,600.00	\$ 14,900.00	\$ 15,200.00
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	\$ 961.15	\$ 1,800.00	Percentage of salary allocated to this cost center	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-51-00-140	FAMILY SERV - Meals & Lodging	\$ 109.48	\$ 800.00	Conferences, training etc	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-51-00-148	FAMILY SERV - Training & Development	\$ 806.61	\$ 600.00	Conferences, training etc	\$ 700.00	\$ 800.00	\$ 900.00
2-51-00-210	FAMILY SERV - Vehicle Allowance	\$ -	\$ -	No budget is anticipated	\$ -	\$ -	\$ -
2-51-00-212	FAMILY SERV - Mileage	\$ 391.73	\$ 500.00	Conferences, training etc	\$ 600.00	\$ 700.00	\$ 800.00
2-51-00-215	FAMILY SERV - Freight & Postage	\$ 648.23	\$ 700.00	Allocation distributed to this department	\$ 800.00	\$ 900.00	\$ 1,000.00
2-51-00-217	FAMILY SERV - Telephone	\$ 1,118.24	\$ 1,200.00	Allocation distributed to this department	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-51-00-220	FAMILY SERV - Advertising	\$ 1,109.37	\$ 2,000.00	Departmental program promotional materials Awareness campaign materials	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-51-00-221	FAMILY SERV - Program Hosting Expense	\$ 3,613.30	\$ 10,000.00	National Volunteer Week Seniors Week Collaborative Programming including (New) Alberta Council of Women's Shelter's, Opioids Don't Discriminate Calmar Youth Council, Community Connections Event/Programming Indigenous Awareness Event	\$ 10,200.00	\$ 10,400.00	\$ 10,600.00
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	\$ 13,551.00	\$ 13,800.00	Town of Calmar 20% share of regional service	\$ 14,100.00	\$ 14,400.00	\$ 14,700.00
2-51-00-225	FAMILY SERV - Volunteer Recognition	\$ 5,610.56	\$ 3,000.00	Volunteer honorariums & volunteer recognition items	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00





# Town of Calmar



## 2022 Family & Community Support Services Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-51-00-231	FAMILY SERV - Audit Fees	\$ 630.00	\$ 1,100.00	Allocation distributed to this department	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00
2-51-00-260	FAMILY SERV - Office Rental	\$ -	\$ 1,300.00	Allocation distributed to this department	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-51-00-270	FAMILY SERV - Insurance	\$ 236.16	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00
2-51-00-510	FAMILY SERV - Printing & Stationary	\$ 771.30	\$ 800.00	Allocation distributed to this department	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	\$ 379.84	\$ 300.00	General supplies	\$ 400.00	\$ 500.00	\$ 600.00
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	\$ -	\$ 400.00	Office Equipment	\$ 500.00	\$ 600.00	\$ 700.00
2-51-00-540	FAMILY SERV - Power	\$ 549.25	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00
2-51-00-541	FAMILY SERV - Natural Gas	\$ 541.90	\$ 700.00	Allocation distributed to this department	\$ 800.00	\$ 900.00	\$ 1,000.00
2-51-00-590	FAMILY SERV - Other General Expenses	\$ 247.07	\$ 500.00	Office equipment Offset Rural Mental Health Project Grant	\$ 600.00	\$ 700.00	\$ 800.00
<b>Total FCSS Expenses</b>		<b>\$ 115,730.10</b>	<b>\$ 150,500.00</b>		<b>\$ 154,600.00</b>	<b>\$ 158,700.00</b>	<b>\$ 162,800.00</b>
<b>Net FCSS</b>		<b>\$ 69,972.10</b>	<b>\$ 103,000.00</b>		<b>\$ 111,600.00</b>	<b>\$ 115,700.00</b>	<b>\$ 119,800.00</b>



# Town of Calmar

## 2022 Parks & Recreation Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-72-00-590	REC FAC - Other General Revenues	\$ (3,384.76)	\$ (3,300.00)	Get-a-way Christmas Craft Fair	\$ (3,300.00)	\$ (3,300.00)	\$ (3,300.00)
1-72-00-591	REC FAC - Fair Revenue - Calmar Days	\$ -	\$ (500.00)	Entry Fees Mega Market Rentals Misc. Revenue	\$ (500.00)	\$ (500.00)	\$ (500.00)
1-72-00-592	REC FAC - Program Center Rental	\$ (1,137.00)	\$ (4,900.00)	Restriction Removal anticipates increases rental	\$ (4,900.00)	\$ (4,900.00)	\$ (4,900.00)
1-72-00-840	REC FAC - Provincial Conditional Grant	\$ -	\$ -		\$ -	\$ -	\$ -
1-72-00-850	REC FAC - Other Local Government Grants	\$ (269,715.79)	\$ (230,000.00)	County Cost Sharing	\$ (230,000.00)	\$ (230,000.00)	\$ (230,000.00)
1-72-00-860	REC FAC - Grants from Others	\$ (4,823.90)	\$ -	Canada Day	\$ -	\$ -	\$ -
1-72-00-920	Transfer From Reserve	\$ (18,000.00)	\$ -	No projects are planned for this year	\$ -	\$ -	\$ -
1-72-01-410	REC FAC - Rental Fees	\$ (5,470.00)	\$ (5,400.00)	Diamond Rental (Create new rates for non-local users)	\$ (5,400.00)	\$ (5,400.00)	\$ (5,400.00)
1-72-02-410	REC FAC - Ice Rental Fees	\$ (48,819.99)	\$ (120,000.00)	Planned increase in revenues due to reopening after COVID restrictions are removed	\$ (120,000.00)	\$ (120,000.00)	\$ (120,000.00)
1-72-02-510	REC FAC - Arena-Concessiona Sales	\$ -	\$ (100.00)		\$ (100.00)	\$ (100.00)	\$ (100.00)
1-72-02-590	REC FAC - General Revenue	\$ (500.40)	\$ (2,000.00)	Non Ice Arena Rental	\$ (2,000.00)	\$ (2,000.00)	\$ (2,000.00)
<b>Total Parks &amp; Recreation Revenue</b>		<b>\$ (351,851.84)</b>	<b>\$ (366,200.00)</b>		<b>\$ (366,200.00)</b>	<b>\$ (366,200.00)</b>	<b>\$ (366,200.00)</b>

2-72-00-110	REC FAC - Arena - Wages & Salaries	\$ 63,037.77	\$ 218,800.00	Grid 6 budget amounts with no COLA increase	\$ 222,100.00	\$ 225,500.00	\$ 228,900.00
2-72-00-115	REC FAC - Overtime	\$ -	\$ 4,300.00	2% of Wages and Salaries used for calculation	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00
2-72-00-130	REC FAC - Employer Contributions	\$ 10,546.70	\$ 30,800.00	Percentage of salary allocated to this cost center	\$ 31,300.00	\$ 31,800.00	\$ 32,300.00
2-72-00-136	REC FAC - Workers' Compensation Board Fees	\$ 1,203.77	\$ 4,100.00	Percentage of salary allocated to this cost center	\$ 4,200.00	\$ 4,300.00	\$ 4,400.00
2-72-00-140	REC FAC - Meals & Lodging	\$ 223.20	\$ 1,000.00	ARPA or sports and recreation conferences RFP, ARPA	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-72-00-148	REC FAC - Training & Development	\$ -	\$ 1,700.00	ARPA or sports and recreation conferences	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00
2-72-00-210	REC FAC - Vehicle Allowance	\$ 2,400.00	\$ -	No budget is anticipated	\$ -	\$ -	\$ -
2-72-00-212	REC FAC - Mileage	\$ -	\$ 900.00	Getaway Staff	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00
2-72-00-215	REC FAC - Freight & Postage	\$ 648.25	\$ 700.00	Allocation distributed to this department	\$ 800.00	\$ 900.00	\$ 1,000.00
2-72-00-217	REC FAC - Telephone	\$ 1,531.35	\$ 200.00	Allocation distributed to this department	\$ 300.00	\$ 400.00	\$ 500.00
2-72-00-220	REC FAC - Advertising	\$ -	\$ 4,000.00	Radio Ads Newspaper New Sandwich Boards	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00



# Town of Calmar

## 2022 Parks & Recreation Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-72-00-221	REC FAC - Promotions & Hosting	\$ 34,258.24	\$ 39,000.00	Get Away, Family Day, Christmas in the Park Canada Day, First Night, Farmers Day, Comm. Events-Terry Fox, Hockey Day Partnership Father's Day, Mother's Day Easter, New tents, New games	\$ 39,600.00	\$ 40,200.00	\$ 40,900.00
2-72-00-222	REC FAC - Memberships & Subscriptions	\$ -	\$ 800.00	Alberta Recreation & Parks Association etc	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-72-00-225	REC FAC - Volunteer Recognition	\$ -	\$ 1,000.00	Annual Volunteer Recognition Gala	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-72-00-231	REC FAC - Audit Fees	\$ 3,340.00	\$ 800.00	Allocation distributed to this department	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-72-00-250	REC FAC - Facility Maintenance	\$ 734.25	\$ 4,000.00	2022 - Program Centre Painting (3yr cycle)	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-72-00-270	REC FAC - Insurance	\$ 978.89	\$ 2,800.00	Allocation distributed to this department	\$ 2,900.00	\$ 3,000.00	\$ 3,100.00
2-72-00-510	REC FAC - Printing & Stationary	\$ 2,785.91	\$ 3,000.00	Allocation distributed to this department	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-72-00-511	REC FAC - Household & Miscellaneous Supplies	\$ 883.37	\$ 2,000.00	Parks appreciation week, office supplies, staff BBQ etc	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-72-00-513	REC FAC - Contracted Services	\$ 2,918.27	\$ 3,100.00	Pronto, booking system etc	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00
2-72-00-540	REC FAC - Power	\$ 2,614.32	\$ 2,800.00	Allocation distributed to this department	\$ 2,900.00	\$ 3,000.00	\$ 3,100.00
2-72-00-541	REC FAC - Natural Gas	\$ 1,509.20	\$ 1,700.00	Allocation distributed to this department	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00
2-72-00-590	REC FAC - Communities In Bloom Expenses	\$ 23,383.47	\$ 35,000.00	CIB (see attached) \$30,000 Other\$5000	\$ 35,600.00	\$ 36,200.00	\$ 36,800.00
2-72-01-110	REC FAC - Wages & Salaries	\$ 125,782.56	\$ 60,600.00	Grid 6 budget amounts with no COLA increase	\$ 61,600.00	\$ 62,600.00	\$ 63,600.00
2-72-01-115	REC FAC - Overtime	\$ 3,643.41	\$ 1,300.00	2% of Wages and Salaries used for calculation	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-72-01-117	REC FAC - Casual Labour-Parks	\$ 7,176.96	\$ -	Included in payroll	\$ -	\$ -	\$ -
2-72-01-130	REC FAC - Employer Contributions	\$ 24,409.72	\$ 8,500.00	Percentage of salary allocated to this cost center	\$ 8,700.00	\$ 8,900.00	\$ 9,100.00
2-72-01-136	REC FAC - Workers' Compensation Board Fees	\$ 3,015.57	\$ 1,200.00	Percentage of salary allocated to this cost center	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-72-01-140	REC FAC - Meals & Lodging	\$ 447.57	\$ 1,000.00	Pesticide Applicator Course Turf Management Course AARFP Courses	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-72-01-148	REC FAC - Training & Development	\$ 257.23	\$ 2,500.00	Pesticide Applicator Course Turf Management Course AARFP Courses	\$ 2,600.00	\$ 2,700.00	\$ 2,800.00
2-72-01-220	REC FAC - Advertising	\$ -	\$ 500.00	Parks promotions etc	\$ 600.00	\$ 700.00	\$ 800.00
2-72-01-231	REC FAC - Audit Fees	\$ 1,260.00	\$ 2,600.00	Allocation distributed to this department	\$ 2,700.00	\$ 2,800.00	\$ 2,900.00



# Town of Calmar

## 2022 Parks & Recreation Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-72-01-250	REC FAC - Facility Maintenance	\$ 39,741.58	\$ 38,000.00	General Misc. Top Spray/Mulch	\$ 38,600.00	\$ 39,200.00	\$ 39,800.00
2-72-01-260	REC FAC - Equipment Lease & Rental	\$ 1,880.56	\$ 2,000.00	Fence rentals, lawn roller, signs etc	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-72-01-270	REC FAC - Insurance	\$ 2,233.35	\$ 4,900.00	Allocation distributed to this department	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00
2-72-01-511	REC FAC - Miscellaneous Supplies	\$ 9,378.21	\$ 6,000.00	Waste, Dispensers & Receptacles	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00
2-72-01-513	REC FAC - Contracted Services	\$ 20,520.33	\$ 20,000.00	Porta-Potties, Tree Pruning Services Weed control contracted services	\$ 20,300.00	\$ 20,700.00	\$ 21,100.00
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	\$ 14,463.27	\$ 16,000.00	lights, batteries, mower blades, belts etc	\$ 16,300.00	\$ 16,600.00	\$ 16,900.00
2-72-01-521	REC FAC - Fuel & Oil	\$ 8,796.68	\$ 9,100.00	Allocation distributed to this department	\$ 9,300.00	\$ 9,500.00	\$ 9,700.00
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	\$ 1,460.47	\$ 2,600.00	filters, batteries, mirror, tires etc	\$ 2,700.00	\$ 2,800.00	\$ 2,900.00
2-72-01-523	REC FAC - Small Tools	\$ 1,175.55	\$ 1,200.00	Shovels, hammers, garden tools etc.	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-72-02-110	REC FAC - Wages & Salaries	\$ 159,928.77	\$ 60,600.00	Grid 6 budget amounts with no COLA increase	\$ 61,600.00	\$ 62,600.00	\$ 63,600.00
2-72-02-115	REC FAC - Overtime	\$ 7,057.36	\$ 1,300.00	2% of Wages and Salaries used for calculation	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-72-02-117	REC FAC - Arena - Casual Labour	\$ -	\$ -	Arena casual hours	\$ -	\$ -	\$ -
2-72-02-130	REC FAC - Employer Contributions	\$ 30,164.50	\$ 8,500.00	Percentage of salary allocated to this cost center	\$ 8,700.00	\$ 8,900.00	\$ 9,100.00
2-72-02-136	REC FAC - Workers' Compensation Board Fees	\$ 3,116.85	\$ 1,200.00	Percentage of salary allocated to this cost center	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
2-72-02-140	REC FAC - Meals & Lodging	\$ 495.33	\$ 2,000.00	AARFP Courses & Training Others Need more training	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-72-02-148	REC FAC - Training & Development	\$ 741.43	\$ 3,400.00	AARFP Courses & Training Others Need more training	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00
2-72-02-215	REC FAC - Freight & Postage	\$ 648.22	\$ 1,100.00	Allocation distributed to this department	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00
2-72-02-217	REC FAC - Telephone	\$ 2,525.00	\$ 2,700.00	Allocation distributed to this department	\$ 2,800.00	\$ 2,900.00	\$ 3,000.00
2-72-02-222	REC FAC - Memberships	\$ 519.05	\$ 800.00	Music license, AARFP, Regional Conference etc	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-72-02-231	REC FAC - Audit Fees	\$ 1,260.00	\$ 2,700.00	Allocation distributed to this department	\$ 2,800.00	\$ 2,900.00	\$ 3,000.00
2-72-02-250	REC FAC - Facility Maintenance	\$ 26,224.16	\$ 30,000.00	Floors General Concession Cleaning Fans	\$ 30,500.00	\$ 31,000.00	\$ 31,500.00
2-72-02-270	REC FAC - Insurance	\$ 3,436.89	\$ 30,900.00	Allocation distributed to this department	\$ 31,400.00	\$ 31,900.00	\$ 32,400.00
2-72-02-510	REC FAC - Printing & Stationary	\$ 491.59	\$ 600.00	Allocation distributed to this department	\$ 700.00	\$ 800.00	\$ 900.00



# Town of Calmar

## 2022 Parks & Recreation Operating Budget & 2023 - 2025 Operating Budget Plan

Thursday, April 14, 2022



		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	\$ 10,495.68	\$ 12,000.00	Paper towel, floor finish, decorations etc	\$ 12,200.00	\$ 12,400.00	\$ 12,600.00
2-72-02-513	REC FAC - Contracted Services	\$ 14,339.26	\$ 15,000.00	Garbage pickup, cable, internet, etc	\$ 15,300.00	\$ 15,600.00	\$ 15,900.00
2-72-02-516	REC FAC - Alarm	\$ -	\$ 500.00	Allocation distributed to this department	\$ 600.00	\$ 700.00	\$ 800.00
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	\$ 6,793.44	\$ 10,000.00	Vessel Regn Fee, zamboni blades and sharpening, ice edger, dehumidifier maintenance etc	\$ 10,200.00	\$ 10,400.00	\$ 10,600.00
2-72-02-521	REC FAC - Fuel & Oil	\$ 702.04	\$ 2,000.00	Allocation distributed to this department	\$ 2,100.00	\$ 2,200.00	\$ 2,300.00
2-72-02-523	REC FAC - Small Tools	\$ 157.50	\$ 500.00	hammers, screw drivers, flashlights etc	\$ 600.00	\$ 700.00	\$ 800.00
2-72-02-540	REC FAC - Power	\$ 45,433.84	\$ 50,000.00	Allocation distributed to this department	\$ 50,800.00	\$ 51,600.00	\$ 52,400.00
2-72-02-541	REC FAC - Natural Gas	\$ 12,151.97	\$ 14,000.00	Allocation distributed to this department	\$ 14,300.00	\$ 14,600.00	\$ 14,900.00
2-72-02-590	REC FAC - Safety Equipment	\$ 2,051.11	\$ 4,000.00	eye wash station, first aid kits, gas calibration, etc	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2-72-02-920	REC FAC - Bad Debts	\$ 1,517.97	\$ -	No budget for bad debts	\$ -	\$ -	\$ -
<b>Total Parks &amp; Recreation Expenses</b>		<b>\$ 748,891.94</b>	<b>\$ 794,300.00</b>		<b>\$ 810,100.00</b>	<b>\$ 826,100.00</b>	<b>\$ 842,200.00</b>
<b>Net Parks &amp; Recreation</b>		<b>\$ 397,040.10</b>	<b>\$ 428,100.00</b>		<b>\$ 443,900.00</b>	<b>\$ 459,900.00</b>	<b>\$ 476,000.00</b>





# Town of Calmar

## 2022 Library Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
1-74-00-410	CULTURE - Fines & Membership Fees	\$ -	\$ (1,000.00)	Membership Fees	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)
1-74-00-490	CULTURE - General Revenue	\$ (208.44)	\$ (700.00)	Miscellaneous revenue for general purposes	\$ (700.00)	\$ (700.00)	\$ (700.00)
1-74-00-590	CULTURE - Book Sales	\$ -	\$ (300.00)	Book Sales	\$ (300.00)	\$ (300.00)	\$ (300.00)
1-74-00-840	CULTURE - Provincial Library Operating Grant	\$ (16,650.00)	\$ (16,600.00)	Alberta Libraries Grant	\$ (16,600.00)	\$ (16,600.00)	\$ (16,600.00)
1-74-00-841	CULTURE - Other Grants	\$ (11,079.00)	\$ (9,000.00)	Leduc County distribution	\$ (9,000.00)	\$ (9,000.00)	\$ (9,000.00)
1-74-00-850	CULTURE - Other Local Government Contributions	\$ (64,057.50)	\$ (73,400.00)	Leduc County distribution	\$ (73,400.00)	\$ (73,400.00)	\$ (73,400.00)
1-74-01-850	CULTURE - Other Local Government Contributions	\$ (3,371.45)	\$ (2,600.00)	Leduc County distribution	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)
<b>Total Library Revenue</b>		<b>\$ (95,366.39)</b>	<b>\$ (103,600.00)</b>		<b>\$ (103,600.00)</b>	<b>\$ (103,600.00)</b>	<b>\$ (103,600.00)</b>
2-74-00-110	CULTURE - Wages & Salaries	\$ 110,106.22	\$ 147,500.00	Increase in operational hours	\$ 149,800.00	\$ 152,100.00	\$ 154,400.00
2-74-00-130	CULTURE - Employer Contributions	\$ 9,764.95	\$ 26,900.00	Percentage of salary allocated to this cost center	\$ 27,400.00	\$ 27,900.00	\$ 28,400.00
2-74-00-136	CULTURE - Workers' Compensation Board Fees	\$ 1,722.76	\$ 3,100.00	Percentage of salary allocated to this cost center	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00
2-74-00-140	CULTURE - Meals	\$ 137.97	\$ 700.00	Conferences and Training	\$ 800.00	\$ 900.00	\$ 1,000.00
2-74-00-148	CULTURE - Training & Development	\$ 876.04	\$ 4,500.00	Conferences and Training	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2-74-00-150	CULTURE - Honorariums	\$ 819.15	\$ 1,000.00	Board & Program Honorariums	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-74-00-212	CULTURE - Mileage	\$ 500.46	\$ 800.00	Conferences and Training	\$ 900.00	\$ 1,000.00	\$ 1,100.00
2-74-00-215	CULTURE - Freight & Postage	\$ -	\$ 100.00	Allocation distributed to this department	\$ 200.00	\$ 300.00	\$ 400.00
2-74-00-217	CULTURE - Telephone	\$ 1,550.69	\$ 1,000.00	Allocation distributed to this department	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-74-00-222	CULTURE - Memberships	\$ 1,358.17	\$ 1,000.00	Movie Licensing Work alone monthly charge	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-74-00-223	CULTURE - Special Projects	\$ 6,474.89	\$ 5,000.00	Program materials	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
2-74-00-224	CULTURE - Subscriptions	\$ 1,019.43	\$ 1,400.00	Magazine subscriptions	\$ 1,500.00	\$ 1,600.00	\$ 1,700.00
2-74-00-231	CULTURE - Audit Fees	\$ 3,255.00	\$ 2,100.00	Allocation distributed to this department	\$ 2,200.00	\$ 2,300.00	\$ 2,400.00
2-74-00-250	CULTURE - Building Repairs & Maintenance	\$ 3.98	\$ 100.00	No maintenance plans	\$ 200.00	\$ 300.00	\$ 400.00
2-74-00-270	CULTURE - Insurance	\$ 978.91	\$ 1,300.00	Allocation distributed to this department	\$ 1,400.00	\$ 1,500.00	\$ 1,600.00
2-74-00-510	CULTURE - Printing & Stationary	\$ 1,779.95	\$ 1,400.00	Allocation distributed to this department	\$ 1,500.00	\$ 1,600.00	\$ 1,700.00
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	\$ 380.35	\$ 700.00	Operational Supplies	\$ 800.00	\$ 900.00	\$ 1,000.00
2-74-00-512	CULTURE - Janitor Contract	\$ 2,808.00	\$ 3,000.00	Ongoing cleaning contract	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
2-74-00-520	CULTURE - Equipment Parts, Repairs & Maint.	\$ 586.34	\$ 500.00	Screen to display programs Notebook/laptop Program room blinds	\$ 600.00	\$ 700.00	\$ 800.00
2-74-00-523	CULTURE - Books & Videos	\$ 12,689.00	\$ 17,000.00	Purchase of items for lending	\$ 17,300.00	\$ 17,600.00	\$ 17,900.00
2-74-00-540	CULTURE - Power	\$ 3,851.59	\$ 4,200.00	Allocation distributed to this department	\$ 4,300.00	\$ 4,400.00	\$ 4,500.00





## Town of Calmar

### 2022 Library Operating Budget & 2023 - 2025 Operating Budget Plan



Thursday, April 14, 2022

		2021 YTD Actual	2022	2022 Budget Comments	2023	2024	2025
2-74-00-541	CULTURE - Natural Gas	\$ 2,988.97	\$ 3,200.00	Allocation distributed to this department	\$ 3,300.00	\$ 3,400.00	\$ 3,500.00
2-74-01-222	CULTURE - Yellowhead Membership Fees	\$ 9,936.88	\$ 11,000.00	Per capita calculation varies year over year	\$ 11,200.00	\$ 11,400.00	\$ 11,600.00
2-74-01-231	CULTURE - Audit Fees	\$ 1,950.00	\$ 1,800.00	Allocation distributed to this department	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00
2-74-01-250	CULTURE - Building Repairs & Maintenance	\$ -	\$ 1,000.00	No large repairs anticipated	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
2-74-01-270	CULTURE - Insurance	\$ 472.37	\$ 2,200.00	Allocation distributed to this department	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
2-74-00-590	Total Reduction in Library Budget Expenses	\$ -	\$ (45,000.00)	Reduction of budget dollars to be applied to overall Town portion of Library board expenses			
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	\$ -	\$ 500.00	Office Equipment	\$ 600.00	\$ 700.00	\$ 800.00
<b>Total Library Expenses</b>		<b>\$ 176,012.07</b>	<b>\$ 198,000.00</b>		<b>\$ 248,600.00</b>	<b>\$ 254,200.00</b>	<b>\$ 259,800.00</b>
			<b>\$ 21,987.93</b>				
<b>Net Library</b>		<b>\$ 80,645.68</b>	<b>\$ 94,400.00</b>		<b>\$ 145,000.00</b>	<b>\$ 150,600.00</b>	<b>\$ 156,200.00</b>







| **THANK YOU**





**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	April 19, 2022
Originated By:	Acting CAO Anderson
Title:	Bylaw #2022-11 Special Tax Bylaw
Approved By:	Acting CAO Anderson
Agenda Item Number:	7 A

**BACKGROUND/PROPOSAL:**

At the Regular Meeting of Council on March 21, 2022 administration proposed a bylaw designed to allocate monies in a restrictive use manner by imposing a Special Tax on all taxable properties within the Town of Calmar. The monies collected will be allocated to a specific restricted Infrastructure Reserve to cover the cost of building, repairs and additions to our tangible capital assets including recreation facilities.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

The Municipal Government Act states:

**Special tax bylaw**

- 382(1)** Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:
- (a) a waterworks tax;
  - (b) a sewer tax;
  - (c) a boulevard tax;
  - (d) a dust treatment tax;
  - (e) a paving tax;
  - (f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
  - (g) repealed 2008 cE-6.6 s55;
  - (h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;
  - (i) a fire protection area tax;
  - (j) a drainage ditch tax;
  - (k) a tax to provide a supply of water for the residents of a hamlet;
  - (l) a recreational services tax.

This bylaw must be passed annually and as per Section 386(1) the revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw.

Levying this special tax allows the Town of Calmar to have it shown separately from the regular municipal tax rate on the tax notice making it clear to residents what the revenue is being used for as well as ensuring it is only used for its specified use.

**Option 1** – Move to give the bylaw all three reads in four motions.

- Move that Bylaw #2022-11 is hereby given first reading.
- Move that Bylaw #2022-11 is hereby given second reading.
- Move that permission is hereby granted for the presentation of Bylaw #2022-11 for all three readings at this meeting.
- Move that Bylaw #2022-11 is hereby given third reading.

**Option 2** – Move to give the bylaw first reading and then advertise the bylaw on all Town media platforms.

**Option 3** – Refer the Bylaw back to administration for further information.

**COSTS/SOURCE OF FUNDING (if applicable)**

None.

**RECOMMENDED ACTION:**

Move to give the bylaw all three reads in four motions.

- Move that Bylaw #2022-11 is hereby given first reading.
- Move that Bylaw #2022-11 is hereby given second reading.
- Move that permission is hereby granted for the presentation of Bylaw #2022-11 for all three readings at this meeting.
- Move that Bylaw #2022-11 is hereby given third reading.

**BYLAW 2022-11**

**BEING A BYLAW OF THE TOWN OF CALMAR  
FOR THE PROVISION OF A SPECIAL TAX TO BUILD RESERVE REVENUE FOR  
COSTS ASSOCIATED WITH INFRASTRUCTURE REPAIRS AND MAINTENANCE**

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**WHEREAS**, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(1), a Council may pass a special tax bylaw for the purpose of raising revenue for a specific service or purpose, including infrastructure repairs and maintenance; and

**WHEREAS**, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26, as amended, Section 382(2), a Council must pass a special tax bylaw annually; and

**WHEREAS** Council deems it appropriate to impose a special tax to raise revenue to pay the costs associated with infrastructure repairs and maintenance within the Town of Calmar municipal boundaries; and

**WHEREAS** a special tax bylaw authorizes the Council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw;

**NOW THEREFORE**, the Council of the Town of Calmar, in the Province of Alberta, duly assembled, hereby enacts as follows:

**PART 1 INTRODUCTION**

**1. TITLE**

This Bylaw shall be known as the "Special Tax Bylaw".

**2. CONDITIONS**

- (1) This bylaw is enacted for the sole purpose of raising revenue to provide for the costs of infrastructure repairs and maintenance within the Town of Calmar municipal boundaries.
- (2) The Chief Administrative Officer is hereby authorized and directed to levy the rate of taxation, as established in this Bylaw, on the assessed value of the property as shown on the assessment roll of the Town of Calmar.
- (3) The assessed value of all taxable property in the Town of Calmar as shown on the Assessment Roll is:

	<u>Assessments</u>
Residential/Farmland	217,440,150
Non-Residential	<u>45,229,100</u>
	<u>262,669,250</u>

- (4) The annual estimated amortization of the Town of Calmar's tangible capital assets is \$911,944.00.
- (5) The rate of the special tax imposed hereby on the assessment as outlined above is 0.00099 for a total revenue amount of \$260,043.

**PART 2 TRANSITION**

**3. SEVERABILITY**

- (1) If a portion of this bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion will be voided, and the rest of the bylaw remains valid and effective.

**4. EFFECTIVE DATE:**

This bylaw comes into force on the day it is given final reading.

READ A FIRST TIME THIS            DAY OF            2022

READ A SECOND TIME THIS        DAY OF            2022

READ A THIRD TIME THIS        DAY OF            2022

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MAYOR CARNAHAN

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ACTING CAO ANDERSON



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	April 19, 2022
Originated By:	Acting CAO Anderson
Title:	Bylaw #2022-13 Mill Rate Bylaw
Approved By:	Acting CAO Anderson
Agenda Item Number:	B

**BACKGROUND/PROPOSAL:**

Annually, after the adoption of the current year Operating Budget, the Town must create a bylaw setting out the mill rates to be applied to assessed properties in order to calculate the budgeted property tax revenue as detailed in the budget.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

As per the Operating Budget presented to Council on April 09 and April 11, 2022 the attached Bylaw reflects the necessary mill rates required to generate the revenue required for the operation of the Municipality.

**Option 1** – Move to give the bylaw all three reads in four motions.

- Move that Bylaw #2022-13 is hereby given first reading.
- Move that Bylaw #2022-13 is hereby given second reading.
- Move that permission is hereby granted for the presentation of Bylaw #2022-13 for all three readings at this meeting.
- Move that Bylaw #2022-13 is hereby given third reading.

**Option 2** – Move to give the bylaw first reading and then advertise the bylaw on all Town media platforms.

**Option 3** – Refer the Bylaw back to administration for further information.

**COSTS/SOURCE OF FUNDING (if applicable)**

None.

**RECOMMENDED ACTION:**

Move to give the bylaw all three reads in four motions.

- Move that Bylaw #2022-13 is hereby given first reading.
- Move that Bylaw #2022-13 is hereby given second reading.
- Move that permission is hereby granted for the presentation of Bylaw #2022-13 for all three readings at this meeting.
- Move that Bylaw #2022-13 is hereby given third reading.

**TOWN OF CALMAR  
BYLAW #2022-13**

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**A BYLAW OF THE TOWN OF CALMAR IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2022 TAXATION YEAR.**

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**WHEREAS:** The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, grants a Municipality the authority to adopt a Property Tax Rate Bylaw annually to authorize Council to impose a tax on property in the Municipality to raise revenue to pay for expenditures and transfers set out in the Town's budget, and to pay for requisitions.

**AND WHEREAS:** in accordance with the Act, Council approved the final 2022 budget at the Council meeting of April 09, 2022 calculated for Municipal purposes at \$7,092,700 and for capital purposes at \$572,000.

**AND WHEREAS:** it has been estimated that in 2022, the sum of \$4,139,800 will be collected by the Town from sources other than from current property taxes. This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2021 municipal budget.

**AND WHEREAS:** the revenue requirements for requisitions received by the Town from other authorities are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$592,000
Non-Residential	\$178,900
<b>Total School Requisitions</b>	<b>\$770,900</b>
<b>Leduc Regional Housing Foundation</b>	<b>\$7,100</b>
<b>Requisition Designated Industrial Properties</b>	<b>\$221</b>

**AND WHEREAS:** the *Municipal Government Act* provides for each Municipality to prepare an assessment for each property in the municipality except for the properties identified in the Act that no assessment is to be prepared for those properties.

**AND WHEREAS:** the total assessable value of property in the Town is:

Residential/Farmland	\$217,440,150
Non-Residential	\$48,058,780
Machinery and Equipment	\$52,000
	-----
	<b>\$265,550,930</b>
	-----

**AND WHEREAS:** Council has passed Bylaw #2022-11 being a Bylaw authorizing the levying of a Special Tax for the purpose of raising revenue for a specific service or purpose, including infrastructure repairs and maintenance; and

**THEREFORE:** the Council of the Town of Calmar in the Province of Alberta enacts as follows:

**TOWN OF CALMAR  
BYLAW #2022-13**

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**PART I: BYLAW TITLE**

1. That this Bylaw shall be known as the '2022 Mill Rate Bylaw'.

**PART II: DEFINITIONS**

2. In this bylaw, unless the context otherwise requires:
- a. "Town": means the municipal corporation of the Town of Calmar
  
  - b. "Town Manager": means the Chief Administrative Officer of the Town or their delegate.

**PART III: APPLICATION**

3. Council authorizes the Town Manager to impose taxes for the purpose of raising revenue to be used towards the payment of expenditures and transfers set out in the budget of the Town and for the purpose of raising funds for the school requisition. As a consequence, taxes are hereby imposed on each class of assessed property within the Town at the rates for each class shown below:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$2,341,097	\$205,423,150	11.2650
Non-Residential	\$ 602,991	\$44,129,780	13.6640
Machinery and Equipment	\$ 684	\$ 52,000	13.1592
Residential – Vacant	\$ 205,356	\$11,871,000	17.2989
Non-Residential – Vacant	\$ 57,879	\$ 3,929,000	14.7313
Farmland	\$ 1,811	\$ 146,000	12.4056
	\$3,182,818	\$265,550,930	
<b>ASFF</b>			
Residential/Farmland	\$592,000	\$217,440,150	2.7226
Non-Residential	\$178,900	\$ 48,058,780	3.7225
	\$770,843	\$265,498,930	
	Tax Levy	Assessment	Tax Rate
<b>Leduc Regional Housing Foundation</b>	\$ 7,100	\$265,550,930	0.0267
Includes Machinery & Equipment			
<b>Requisition Designated Industrial Properties</b>	\$ 221	\$2,881,680	0.0770
<b>RCMP Cost Funding Model</b>	\$66,100	\$265,550,930	0.2489



**TOWN OF CALMAR  
BYLAW #2022-13**

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4. That a minimum amount payable per parcel as property tax for general municipal purposes shall be \$1,000.00.

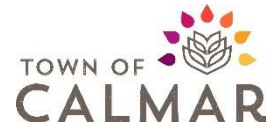
READ A FIRST TIME IN COUNCIL THIS 19<sup>TH</sup> DAY OF APRIL, 2022.

READ A SECOND TIME IN COUNCIL THIS 19<sup>TH</sup> DAY OF APRIL, 2022.

READ A THIRD TIME IN COUNCIL THIS 19<sup>TH</sup> DAY OF APRIL, 2022.

\_\_\_\_\_  
MAYOR CARNAHAN

\_\_\_\_\_  
ACTING CAO ANDERSON



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	April 19, 2022
Originated By:	Acting CAO Anderson
Title:	Regional ARB
Approved By:	Acting CAO Anderson
Agenda Item Number:	8 A

**BACKGROUND/PROPOSAL:**

Historically the Town of Calmar has always managed its own assessment appeals, having two members of staff (the Director of Corporate Services and the Corporate Services Manager) trained to be Clerks of the Assessment Review Board. Then as and when required we appointed independent trained members to our own Assessment Review Board. Since March of 2021 Calmar has only had one Clerk and in January of 2022 the decision was made to allow CSM Bryans' certification to expire and to research options for joining a regional board to handle any assessment appeals for us and to not use our own Board.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

The Town currently has no Clerks of the Assessment Review Board and therefore has no one that would be able to accept assessment appeals should they be filed.

Our first attempt to join a regional board was denied as they were already at capacity and not accepting any new members at the time. However, Capital Region Assessment Services Commission (CRASC) is willing to accept us as a member municipality. They will provide Assessment Review Board Clerks and handle any assessment appeals that are to be heard by the Assessment Review Board.

It is important to note, CRASC will not accept us as a member municipality if assessment notices have already been sent out. Therefore, should Council wish to become a member the agreement must be signed prior to taxes being mailed out to rate payers.

**Option 1** – Council pass a motion for the Town of Calmar to sign the 3-year agreement with CRASC to provide ARB services.

**Option 2** – Council pass a motion to refer this back to administration for further research and information.

**COSTS/SOURCE OF FUNDING (if applicable)**

Approximately \$1,100 annually plus any hearing fees as broken out in Schedule A of the Agreement.

**RECOMMENDED ACTION:**

Council pass a motion for the Town of Calmar to sign the 3-year agreement with CRASC to provide ARB services.

Capital Region Assessment Services Commission



**PARTICIPANT  
MEMORANDUM OF AGREEMENT  
2022 - 2024**

**LOCAL ASSESSMENT REVIEW BOARDS  
and  
COMPOSITE ASSESSMENT REVIEW BOARDS**

1 January 2022

# MEMORANDUM OF AGREEMENT

made between

**CAPITAL REGION ASSESSMENT SERVICES COMMISSION**  
(the “**Commission**”)

and

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(the “**Participant**”)

**WHEREAS** the Commission will provide specific administrative and financial services relating to Assessment Review Boards to the Participant;

**AND WHEREAS** the Commission and the Participant have reached agreement with respect to the terms and conditions under which the Commission will provide such administrative and financial services to the Participant;

**NOW THEREFORE** the Commission and the Participant agree as follows:

## 1. DEFINITIONS

- a. “**Board**” means the Board of Directors of the Capital Region Assessment Services Commission.
- b. “**Commission**” means the Capital Region Assessment Services Commission.
- c. “**Fiscal Year**” means 1<sup>st</sup> of January to 31<sup>st</sup> of December.
- d. “**Participant**” and “**Municipality**” mean a municipal authority NOT listed in the Appendix to Alberta Regulation 77/96, as amended from time to time; and which has engaged the services of the Commission to provide specific administrative and financial services relating to Assessment Review Boards.

- e. **“Panellist”** means an individual who is accredited by the Alberta Land & Property Rights Tribunal (“LPRT”) to hear Assessment Complaints.
- f. **“Assessment Review Board”** and **“ARB”** mean either the Local Assessment Review Board (“**LARB**”) or the Composite Assessment Review Board (“**CARB**”).
- g. **“Assessment Clerk”** means an individual who is accredited by the Alberta LPRT to perform assessment clerk services.
- h. **“Term”** means the term of this agreement as set forth in Section 2.

## 2. **TERM**

The term of this agreement is as specified in Schedule “A” hereto. The Term may be extended by an agreement in writing between the parties hereto before the end of the Term, failing which the agreement shall terminate at the end of the Term without notice by either party to the other and without additional compensation from the Participant to the Commission.

## 3. **OBLIGATIONS of the COMMISSION**

The Commission will provide a full ARB administration service from receipt of Complaint forms through to distribution of the hearing decisions, including, but not limited to:

- a. receiving Complaint forms from the Participant, acknowledging their receipt, setting up hearings, preparing and distributing Notices of Hearings, attending each hearing and distributing the decision.
- b. maintaining a Panellist pool sufficient to respond to the Participant’s requirements for Assessment Review Board hearings.
- c. annually providing the Participant with:
  - i. a list of Commission approved Panellists from which the Commission can draw to fill its hearing needs;
  - ii. the name of the chair of the LARB and CARB;
  - iii. the name of the Assessment Clerk of the LARB and CARB.

- d. apprising the Participant of such information relevant and necessary for the performance of its legislated duties and responsibilities with respect to Assessment Review Boards.
- e. providing an Assessment Clerk at Assessment Review Board hearings, unless the Participant informs the Commission of its wish to provide its own Assessment Clerk.
- f. assisting the Panellists to prepare a written decision from each hearing and distributing the decision to the appropriate parties. *NOTE - The decisions, reasons therefore and the writing of the decision are the responsibility of the hearing panellists. The clerk will provide only administrative and clerical assistance to this function.*
- g. preparing, and distributing to the Participant, appropriate administrative and operating policies and procedures relating to Assessment Review Boards.
- h. annually meeting with the Panellists to review activities and ensure that the Panellists are current with respect to Assessment Review Board hearing information.

**Panellist Nominations:**

While it is the policy of the Commission to, wherever possible, draw its pool of panellists only from its members; from time to time the Commission may contact Participants seeking nominations of suitable individuals who may be appointed as potential Panellists so that an acceptable pool of accredited Panellists can be maintained. The determination of the Panellist pool rests solely with the Commission.

Should the Commission decide to accept the Participant's nominee, the Commission will contact the Participant's nominee to outline the requirements for being considered as a Panellist and inform the nominee of pending training and accreditation requirements and opportunities. Upon successful accreditation, the nominee will be entered on the Commission's Panellist pool registry as maintained by the Commission.

**4. OBLIGATIONS of the PARTICIPANT**

The Participant will cooperate with the Commission to ensure the smooth running of the Commission's ARB practices and procedures, including, but not limited to:

- a. at the commencement of each year of this agreement (and no later than the 15<sup>th</sup> of February of each year), the Participant will provide to the Commission its total parcel count as at the 1<sup>st</sup> of January of each year. *NOTE - This parcel count will be used to calculate the total per parcel fees due in accordance with Schedule "A" to this agreement.*
- b. annually appointing to the LARB and CARB the list of Commission Panellists, the name of the chair and the name of the Assessment Clerk, provided to the Participant by the Commission each year. *NOTE - The Commission draws from only its own designated pool of Panellists to sit on Commission administered hearings.*
- c. providing the Commission with immediate notification by email when an Assessment Review Board Complaint has been filed with the Participant.
- d. for each complaint, promptly scanning and emailing the following to the Commission: (*IMPORTANT - Where the following documentation contains colour, the document should be scanned in colour.*)
  - Assessment Review Board Complaint form
  - Assessment Complaints Agent Authorization form - if appropriate
  - Proof of payment of applicable complaint fee
  - All other documentation provided by the complainant accompanying the ARB Complaint form
  - Copy of the assessment notice or combined assessment/tax notice that is the subject of the complaint
  - Confirmation of the date that the complaint was received by the Participant and that the complaint was received within the deadline for submission of complaints.
- e. when requested by the Commission, providing a suitable meeting room or other means of facilitating a hearing (e.g. setting up, providing and hosting suitable videoconference and/or teleconference facilities) for the Assessment Review Board hearing without charge to the Commission. The decision regarding how the hearing will take place, e.g in person, by video/teleconference or by other means will be at the sole discretion of the Commission.

## **5. FEES and EXPENSES**

Each year the Board will review the budget for Assessment Review Board services and will establish such fees as it deems appropriate. Annually, the Participant will



be informed as to what the forthcoming year's fees will be. Effective at the commencement of this Agreement, these approved fees and expenses are as shown in Schedule "A" and they will remain in effect for the remaining years of this agreement unless changed by the Board.

The Commission will invoice each Participant for the applicable fees and expenses listed in Schedule "A" and the Participant will pay those invoices in a timely manner.

Should the Board change the fees in Schedule "A", the Participant has the option to withdraw from this agreement within 30 days from the latter of the date of the change(s) coming into effect and the Participant being informed of the change(s).

## **6. PARTICIPANT INFORMATION**

All Participant information relating to the Assessment Review Board complaints is deemed the property of the Participant.

Other than for the proper functioning of the Assessment Review Board process, the Commission will not disclose or make known to any person the Participant information or any matter or thing which comes to the knowledge of or is disclosed to the Commission by reason of this Agreement and shall retain all such knowledge as confidential, unless the Commission is required by law, or is expressly authorized by the Participant in writing, to disclose or make known the knowledge.

Where Participant information, whether paper or electronic, is in the temporary possession or control of the Commission, the Commission will ensure the security and safety of all data and allow only authorized access to the Participant information.

## **7. TERMINATION**

A Participant shall be entitled to terminate this agreement upon six (6) months written notice together with payment of the annual fees for the balance of the Term.

The Commission reserves the right to terminate this agreement upon six (6) months written notice to the Participant.

**8. SURVIVAL**

The provisions of this agreement, which by their context are meant to survive the expiry or earlier termination of this agreement, shall so survive for the benefit of the party relying upon the same.

**9. NOTICE**

Whether or not so stipulated herein, all notices, communication, requests and statements required or permitted hereunder shall be in writing.

**10. ASSIGNMENT**

This agreement or any rights arising out of this agreement shall not be assigned by either party hereto without the other party's prior written consent, which consent shall not be arbitrarily withheld.

**11. ENTIRE AGREEMENT**

This agreement represents the entire agreement between the parties with respect to the subject matter hereof.

**12. AMENDMENTS**

This agreement can be modified, amended or assigned only by a written instrument duly executed by the parties.

**IN WITNESS WHEREOF** the parties hereto have executed this agreement by the hands of their respective, properly authorized officers, on their behalf.

**THE COMMISSION:**                      CAPITAL REGION ASSESSMENT SERVICES  
COMMISSION

Per: \_\_\_\_\_, 202  
Authorized Signature                      Name                      Date

**THE PARTICIPANT:** \_\_\_\_\_  
Name of Participant

Per: \_\_\_\_\_, 202  
Authorized Signature                      Name                      Date

# SCHEDULE “A”

## TERM of AGREEMENT

The Term of this agreement is for the period from 1 January 2022 to 31 December 2024.

## FEES and EXPENSES

The compensation payable by the Participant to the Commission for its performance of this agreement is as follows:

### 1. Annual Fees per Participant - Per Fiscal Year

- a. Core fee of \$800, plus;
- b. Per parcel fee of \$0.30, based on the total number of the Participant’s parcels that are eligible to have a LARB or CARB complaint filed on them, as at 1 January of each year of the agreement. *(Do not include DIP, Linear, Exempt, Muncipal Owned and similar parcels)*

### 2. Hearing Fees - Per Hearing

Assessment Review Board Hearing Fees are chargeable to the Participant for each hearing day or part day and depend on the services provided to the Participant for each hearing. Not all fees may be chargeable for every hearing.

- a. **Hearing:** \$800 for each LARB hearing day or part day.  
\$800 for each CARB hearing day or part day.
- b. **Panellist:** \$175 per Panellist for each hearing day or part day and associated travel time that do not exceed four (4) hours.  
\$300 per Panellist for each hearing day or part day and associated travel time that exceed four (4) hours and do not exceed eight (8) hours.

\$450 per Panellist for each hearing day or part day and associated travel time that exceed eight (8) hours.

- c. **Presiding Officer:** \$225 per Presiding Officer for each hearing day or part day and associated travel time that do not exceed four (4) hours.

\$400 per Presiding Officer for each hearing day or part day and associated travel time that exceed four (4) hours and do not exceed eight (8) hours.

\$600 per Presiding Officer for each hearing day or part day and associated travel time that exceed eight (8) hours.

- d. **Assessment Clerk:** \$800 for each hearing day or part day where the Commission provides an Assessment Clerk.

### 3. **Hearing Expenses**

Travel and subsistence expenses are chargeable to the Participant for each hearing. These are based on the rates established from time to time by the Government of Alberta for its Boards, Agencies and Commissions.

**COMMISSION’S SERVICE ADDRESS**

The Commission's address for service of notices is:

Capital Region Assessment Services Commission  
11810 Kingsway  
Edmonton, Alberta T5G 0X5

Telephone: 780-451-4191  
Email: info@crasc.ca

**PARTICIPANT’S SERVICE ADDRESS**

The Participant’s address for service of notices is:

Name of municipality\_\_\_\_\_

Contact name\_\_\_\_\_

Address 1\_\_\_\_\_

Address 2\_\_\_\_\_

City\_\_\_\_\_

Postal Code\_\_\_\_\_

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

## Heather Bryans

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**From:** Gerryl Amarin <gerryl@amorinaccounting.com>  
**Sent:** Tuesday, March 29, 2022 4:13 PM  
**To:** Heather Bryans  
**Subject:** RE: CRASC Information  
**Attachments:** ARB Agreement 2022-2024 - PARTICIPANT.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hello Heather,

Thanks for your inquiry.

CRASC offers 2 types of "Membership"

1. "Member"  
Assessment Services **AND** ARB Services
2. Participant  
ARB Services – ONLY (the Town would use their own Assessors)

To address your questions:

### **What services do you provide with regards to assessment appeals?**

CRASC offers complete management of the complaint process. The Town would receive the complaint forms/fees – fwd to CRASC for "Processing": From the receipt of the complaint, the arrangement of hearing, to the distribution of the decision.

Working with our member municipalities CRASC assembles trained ARBS panelists and, when a complaint is filed, facilitates the necessary complaint hearing.

### **What are the member municipalities participation requirements?**

If the Town wishes to join they will provide a signed copy of the Council Minutes containing the approval by Council to engage CRASC to provide ARB services.

Agreements are signed on a 3 yr. contract (Current Agreement is for 2022 – 2024)

\*If a new participant joins part way through the year the entire annual fee is charged.

### **What is the cost to join?**

#### **(For ARB-Only as follows:)**

Annual Fee per Participant - Per Fiscal Year

- a. Core Fee \$800
- b. Per parcel fee of \$0.30

Plus Hearing Fees – Per Hearing see page 8 of attached. These are only charged if a hear takes place.

### **Are we required to have our own Assistant ARB Clerk?**

The Town may use their own Certified Clerk – but CRASC does have a Certified Clerk available chargeable as attached.

### **Do we need to use CRASC for our assessments?**

No, if you do not join CRASC as a “Member” the Town can use their own assessor.

Please don’t hesitate to call me if you would like additional information. I should note that while we are happy to consider accepting new ARB-only participants – we do not accept ARB-only participants in any year **after** their assessment notices have been sent out.

Thanks,

**Gerryl Amorin, CPA | Manager, Finance Officer**

Capital Region Assessment Services Commission (CRASC)  
11810 Kingsway Avenue  
Edm AB T5G 0X5  
Direct: 780 297 8185



**Confidentiality Warning:** This message and any attachments are intended only for the use of the intended recipient(s), are confidential, and may be privileged. If you are not the intended recipient, you are hereby notified that any review, retransmission, conversion to hard copy, copying, circulation or other use of this message and any attachments is strictly prohibited. If you are not the intended recipient, please notify the sender immediately by return e-mail, and delete this message and any attachments from your system.

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**From:** Heather Bryans <HBryans@calmar.ca>  
**Sent:** March 29, 2022 2:12 PM  
**To:** Gerryl Amorin <gerryl@amorinaccounting.com>; Richard Barham <richard.barham@crasc.ca>; Archie Grover <archie.grover@crasc.ca>  
**Subject:** CRASC Information

Good afternoon,

I was giving your contact information regarding the CRASC. The Town of Calmar is looking to join a regional ARB and we were looking for some information on membership with you.

Specifically, what services do you provide with regards to assessment appeals? What are the member municipalities participation requirements? What is the cost to join? Do we need to use CRASC for our assessments? Are we required to have our own Assistant ARB Clerk?

If you could please provide me with that information we would greatly appreciate it.





---

780.985.3604 ext 232

[hbryans@calmar.ca](mailto:hbryans@calmar.ca)

[www.calmar.ca](http://www.calmar.ca)

4901 – 50 Avenue

PO Box 750

Calmar, AB T0C 0V0

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**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	April 19, 2022
Originated By:	Acting CAO Anderson
Title:	Apex Franchise Fees
Approved By:	Acting CAO Anderson
Agenda Item Number:	8 B

**BACKGROUND/PROPOSAL:**

Under the Municipal Government Act, municipalities can charge utility companies a franchise fee, calculated as a percentage of the company’s actual total revenue, for providing service within their boundaries — the gas fee is capped provincially at 35 per cent, while electricity is limited to 20 per cent.

These fees are levied by the utility company and charged to residents of the town on their utility bills. These fees are then passed along to the Town as a source of revenue.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

In 2015 the Town of Calmar signed a 10-year agreement with Apex Utilities (formerly Alta Gas) with the franchise fee rate set at 20%.

As per the 2022 – 2025 Operating Budget it is proposed that the Town of Calmar will increase the franchise fee, to 35%, the maximum allowable.

Our agreement states that an application must be made in writing to Apex before November 1st for the fees to be adjusted for the following year. Therefore, the Town would have to write to them before November 1st, 2022 to increase the fees starting in January 2023. It does also state that we can write at any other time and they will update it ‘as soon as reasonably possible.’

As well, prior to the implementation of the new rate, we must advertise the change, including the resulting effect on the average residential bill, in a newspaper with the widest circulation in the area. It must be advertised a minimum of 45 days prior to the implementation.



**Option 1** – Council pass a motion for the Town of Calmar increase the Apex Utilities Franchise Fees from 20% to 35% as per the 2022 – 2025 Operating Budget, for the remainder of the 2022 fiscal year and for future years.

**Option 2** – Council pass a motion for the Town of Calmar increase the Apex Utilities Franchise Fees from 20% to 35% as per the 2022 – 2025 Operating Budget, effective January 1, 2023 and for future years and furthermore adjust the 2022 – 2025 Operating Budget accordingly.

**Option 3** – Council pass a motion to refer this back to administration for further research.

**COSTS/SOURCE OF FUNDING (if applicable)**

n/a

**RECOMMENDED ACTION:**

Council pass a motion for the Town of Calmar increase the Apex Utilities Franchise Fees from 20% to 35% as per the 2022 – 2025 Operating Budget, for the remainder of the 2022 fiscal year and for future years.

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	April 19, 2022
Originated By:	Acting CAO Anderson
Title:	Designated Picnic Areas
Approved By:	Acting CAO Anderson
Agenda Item Number:	8 C

**BACKGROUND/PROPOSAL:**

At the March 07, 2022 Regular Meeting of Council Policy #2022-097 – Adult Friendly Parks was adopted. A motion to proceed with a to approve the Adult Friendly Picnic Table Project as presented and commit to supporting the volunteer teams in this endeavour was carried.

One table sponsorship has been collected and the resulting Picnic Table Gazebo was built.



- Team 1 – Picnic Table Fabrication - Don
- Team 2 – Picnic Table Finishing - Sean
- Team 3 – Picnic Table Assembly - Carey
- Team 4 - Adult Friendly Picnic Table Project Sponsorship Outreach – Krista & Jaime

## **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

A family donation provided the funds for the Picnic Table Gazebo that has been mostly completed and will be placed in the downtown park for the time being. The Town of Calmar Communities in Bloom Society has now sponsored two additional builds and a few volunteers have stepped forward for the construction. Continued effort is being given to both sponsorship and volunteer recruitment.

We now need to designate the Picnic Table Gazebo as a Designated Picnic Area to allow for Liquor consumption in our parks. This proposal is to designate the Picnic Table Gazebo's as areas where liquor consumption is allowed thereby making it possible to move them to condensed areas for events and otherwise spread them around Town to maximize availability.

Alberta Gaming, Liquor & Cannabis Act specifies the need for the designation of picnic area to allow for liquor consumption in parks:

### **Public place**

**89(1)** Except as provided in this Act, no person may use or consume liquor in a public place or any place other than a residence, temporary residence, licensed premises or a place or class of place prescribed in the regulations where liquor may be used or consumed.

**(2)** Despite subsection (1), a person may consume liquor in a public park in a picnic area designated by the owner or operator of the public park during the hours designated by the owner or operator if a sign is posted that

(a) states that a person may consume liquor in the designated picnic area,

**Option 1** – Council pass a motion to designate the Town of Calmar's Picnic Table Gazebo's with a six foot radius as designated Picnic Areas for the consumption of liquor in accordance with the Alberta Gaming, Liquor & Cannabis Act

**Option 2** – Council pass a motion to table the designation of the Town of Calmar's Picnic Table Gazebo's with a radius to a future meeting of Council.

**Option 3** – Council refers the matter back to administration for further information.

## **COSTS/SOURCE OF FUNDING (if applicable)**

Sponsorship driven, facility and administration cost only to the Town.

## **RECOMMENDED ACTION:**

Council pass a motion to designate the Town of Calmar's Picnic Table Gazebo's with a six foot radius as designated Picnic Areas for the consumption of liquor in accordance with the Alberta Gaming, Liquor & Cannabis Act.



## POLICY

**POLICY NO:** 2022-097  
**TITLE:** Adult Friendly Parks Policy

**APPROVAL DATE:** March 07, 2022

**DEPARTMENT:** Council

**Mayor:** 

**REVISION DATE:**

**C. A. O.:** 

### Policy Statement:

The Town of Calmar recognizes responsible consumption of alcohol in certain municipal parks may be allowed.

### Reason for Policy:

This policy provides for the rules governing responsible alcohol consumption in municipally owned parks.

### Definitions:

**CAO** means the Chief Administrative Officer for the Town of Calmar.

**Council** means the duly elected municipal Council.

**Designated Picnic Area** means a location that has been approved by Council resolution and where appropriate signage has been installed.

### Policy:

#### Responsibilities:

Council will identify designate picnic areas within the town limits where alcohol may be consumed.

Council will establish rules for the consumption of alcohol in designated picnic areas.

The CAO will ensure appropriate signage is erected where directed by Council.

#### Rules for Alcohol Consumption:

- Alcohol consumption will be allowed in designated picnic areas between the hours of 11:00 am and 9:00 pm daily.
- Drink in moderation and be a good neighbour.
- Public intoxication is not tolerated.

- Alcohol may only be consumed at tables in designated picnic areas.
- A person must stop consuming liquor in a designated area if a community peace officer believes that they are intoxicated and requests that they stop consuming liquor.
- All provincial legislation must be followed, including gathering limits and physical distancing requirements.
- Garbage and empty drink containers must be disposed of in the containers provided in the designated areas or otherwise removed from the site.



# Leduc County Family and Community Support Services (FCSS) spring programs

## ONLINE AND IN-PERSON PROGRAMS

Leduc County FCSS is hosting a number of online and in-person programs in this spring. Participation in online programs requires internet access by computer, laptop, tablet or smartphone. Previously recorded sessions are also available on our website.

To register or for more information, call **780-979-2385** or visit **[leduc-county.com/community-family](http://leduc-county.com/community-family)**.

### ***Financial literacy***

- ▶ Irregular Income - Wednesday, April 6

### ***Mental health and wellness***

- ▶ Getting to Know Your Grief - Mondays, April 25, May 2, 9, 16, 30, June 6, 13 and 27
- ▶ Living Library: Unpacking Mental Health - Wednesday, May 18

### ***Parenting***

- ▶ Creating a Safe Space at Home - Tuesday, April 26

### ***Seniors and older adults***

- ▶ Home Care, Respite Care and the Self-Managed Care Program - Wednesday, April 13
- ▶ Alberta Blue Cross for Seniors - Wednesday, May 4
- ▶ Seniors Benefits and Credits for All - Wednesday, May 11

### ***Diversity and inclusion***

- ▶ Lunch and Learn Series: Cultural Appreciation or Appropriation? - Friday, April 8
- ▶ Living Library in honour of Pride Month - Thursday, June 23







# Financial Empowerment Program

Leduc County Family and Community Support Service's (FCSS) **Financial Empowerment Program** allows you to explore how you can pay your bills, manage your debt, afford basic necessities and get ahead.

The program is **free and confidential**. Trained staff are here to listen and learn about what is important to you, offer you options and provide information based on your needs and interests. You take the lead and set the pace. Your knowledge and living experience is unique to you.

## One-to-one\* sessions are available to help you:

- ▶ Get ready for income tax filing and file your taxes for free\*\* OR teach you how to file your own taxes.
- ▶ Learn about the subsidies, grants, benefits and supports that may be available to you.
- ▶ Identify the financial challenges that are holding you back.
- ▶ Create action plans to meet your goals.
- ▶ Access the right support and services with helpful referrals to community agencies that provide specialized financial information and support.
- ▶ Increase your basic money management skills so that you can reduce debt, grow savings, build assets and make informed financial decisions.

In addition to one-to-one support, we also offer information sessions and workshops on a variety of financial literacy topics. Check out our recorded sessions and upcoming events at [leduc-county.com/community-family](https://leduc-county.com/community-family).

Leduc County is one of a select group of Canadian municipalities to partner with Prosper Canada on the Prosperity Gateways-Cities for Financial Empowerment project to improve the financial well-being of residents living on low income. Financial help includes education, coaching/counselling, free tax clinics and help accessing income benefits.

If you're interested in the Financial Empowerment Program, contact Leduc County FCSS at **780-979-2385** or [fcssinfo@leduc-county.com](mailto:fcssinfo@leduc-county.com).

*\*One-to-one sessions are available to residents of Leduc County, Calmar, Thorsby and Warburg.*

*\*\*The volunteer income tax program is available to low income residents with simple income tax situations. It does not complete returns for people who are deceased, bankrupt, or have business, farming or rental income.*



# MINUTES

## Calmar Public Library

*Feb24-2022/ Virtual - Meeting called to order by George Egler @7:00*

George Egler- Chair	Patricia Hughes-Fuller – Vice- Chair <i>absent</i>	Cindy Miller – Secretary	Susan Parkinson- Library Director	
Kathy Miller	Edward Sharpe	Elke Hemming	Georgia Rehill	
Jaime McKeag-	Carey Benson			

*Town of Calmar Library provides free and equitable access to services which meet the changing needs of our community. We are a strong partner in our community providing programs and services that bring people together, foster creativity, and encourage lifelong learning.*

### **Treaty Six Statement:**

We would like to begin by acknowledging that we are on the traditional lands referred to as Treaty 6 Territory and that the Town of Calmar and all the people here are beneficiaries of this peace and friendship treaty

Jamie McKeag motioned and Elke Hemming 2nd to accept the agenda with 6.3  
Municipal Affairs Budget added  
carried

### **Approval of Minutes**

Kathy Miller motioned to approve minutes from Jan22 meeting and Elke Hemming - 2<sup>nd</sup>  
carried

## Standing Items

### **3.1-Town Report: Jamie McKeag & Carey Benson**

- \*Town is in budget talk
- \*Working on getting fibre optic internet
- \*Ball Park upgrades being considered
- \*Solar panels installed on arena

### **3.2-YRL Report: Jamie McKay (new Rep)**

- \*N/A

### **3.3- Budget: Susan Parkinson**

- \* No report

### **3.4- Director's Report including Circulation, Programs: Susan Parkinson**

- \* See Attached Director report

### **3.5-Occupational Health and Safety (OHS): Susan Parkinson**

- \* See Attached Directors' report
- need new security cameras -town sourcing

### **3.7-Covid-19**

- \*See Attached Directors' report
- \*

## Ongoing Business & New Business

### **4.1-Letter to council**

- \*Answering budget questions/concerns

### **4.2**

### **Discussion about the need to redo our 3-year Plan of Service**

- \*Plan to do survey
- \*PLSB to do plan of service meeting Mar 30 at library

### **4.3- Board Appointments**

- \*Letters have been written to town – and waiting on formal confirmation of board appointments

### **4.4 – Correspondence:**

- \*None

## **6.0 YRL Focus Group**

\*Deferred till Mar

## **6.2 Board Training**

\*New board members need board training from PLSB tentively scheduled for Mar/Apr

## **6.3 Budget 2022**

\*Municipal Affairs has stated that operating grants for libraries will stay the same as 2021  
Susan will write a thank you letter from our library

### **In -Camera**

Cindy Miller made motion to go “In- Camera” @ 7:49 citing personal 2<sup>nd</sup> by Georgia Rehill – carried

Edward Sharpe motion to come out of In- Camera” session @8.08 2<sup>nd</sup> Carey Benson - carried

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Next Meeting: Mar24/2022

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### **Announcements:**

Motion to adjourn made by Elke Hemming 2<sup>nd</sup> by Jamie McKeag at 8:11passed

### ***Vison Statement:***

*“Our Library is more than a reflection of the community: it is the best our community can be.”*



THE RURAL MENTAL HEALTH PROJECT  
PRESENTS...

# STAND UP FOR MENTAL HEALTH

STAND UP FOR MENTAL HEALTH™ IS A COMEDY SHOW FEATURING LOCAL COMEDIANS WITH LIVED EXPERIENCE OF MENTAL HEALTH CHALLENGES. JOIN US FOR AN EVENING OF FUN AND AWARENESS RAISING THAT IS SURE TO BE GUT AND STIGMA BUSTING ALL AT THE SAME TIME!

THE EVENING WILL ALSO FEATURE DAVID GRANIRER, A COUNSELOR, PROFESSIONAL STAND-UP COMIC, SPEAKER AND AUTHOR FROM VANCOUVER WHO LIVES WITH BIPOLAR DISORDER AND WHO HAS LEARNED HOW TO TURN HIS TROUBLES INTO HEALING THROUGH HUMOUR!

## FREE EVENT

MAY 6, 2022

7 - 8:30 PM

IMPERIAL OIL THEATRE AT  
CANADIAN ENERGY MUSEUM: HOME  
OF LEDUC NO.1

TICKETS - OR CALL 780-446-2042 FOR INFO  
[HTTPS://MENTALHEALTHSTANDUP.  
EVENTBRITE.CA](https://mentalhealthstandup.eventbrite.ca)





His/Her Worship Mayor,

I'm writing to you on behalf of Nature Canada's ocean protection team with an opportunity to help create positive change for your community, and the natural world we all rely on.

Canada has the longest coastline in the world. With it comes the duty to be leaders in protecting and restoring the ocean. As part of the Global Deal for Nature in the Paris Accords, our government **has promised to protect 30 percent of oceans by 2030** through establishing Marine Protected Areas. In 2015 only one percent of Canadian oceans were protected. But as of 2020, due advocacy by Canadians like you, nearly 14 percent of the world's oceans are now safeguarded for generations to come.

Municipalities can be powerful change agents in the goal to protect 30 percent of the world's oceans by 2030. We have seen this leadership in action in combating climate change, when cities and towns across the world stepped up to reduce their greenhouse gas emissions and pressured federal governments to do the same. Whether on the coast or far inland, municipalities rely on ocean ecosystems for seafood production, climate regulation, and the preservation of unique and beautiful animals and ecosystems.

**Municipalities are on the front lines of climate change and feel effects firsthand, from extreme heat to extreme precipitation.**

Reaching our ocean protection goal will help us win the fight against global warming. Municipalities are on the front lines of climate change and feel effects firsthand, from extreme heat to extreme precipitation. The oceans play a pivotal role counteracting climate change as the largest carbon sink, providing more than half our oxygen while storing fifty times more carbon than the atmosphere. Oceans also regulate weather, helping to balance the uneven distribution of solar radiation.

**Here's why we need you:** Your voice as a municipality can influence national governments and have a direct effect on the quality of life for your residents. It's as easy as having the council pass the attached resolution. By taking this simple step, you will be helping our policy team show government officials that Canadians support National Marine Protected Areas and encourage them to implement effective policies.

It would mean a great deal to us if you could sign on to help secure a future for our generation and the generations to come.

In solidarity with you and with our natural world,

Paul Gregory  
Senior Oceans Campaigner

*Nature Canada is one of the oldest national nature conservation charities in Canada. For 80 years, we've helped protect over 110 million acres of parks and wildlife areas in Canada and countless species. Today, Nature Canada represents a network of over 130,000 members and supporters, guided by more than 1,200 nature organizations.*

**A RESOLUTION IN SUPPORT OF MUNICIPALITY X RECOGNIZING AND CELEBRATING  
WORLD OCEANS DAY 2022 AND THE ADVANCEMENT OF OCEAN CONSERVATION IN  
CANADA**

WHEREAS, Wednesday, June 8, 2022, is the 30th annual World Ocean's Day. World Oceans Day is the United Nations day for celebrating the role of the ocean in everyday life and inspiring action to protect it.

WHEREAS, Countries around the world, including Canada as a prominent leader, have committed to protecting 30% of their ocean territory by 2030 in order to reverse nature loss in the ocean and safeguard at-risk marine life.

WHEREAS, The ocean is home to hundreds of species at risk, vulnerable ecosystems, and is a crucial carbon sink shielding us from the worst of climate change.

WHEREAS, The ocean produces over half of the world's oxygen and absorbs 50 times more carbon dioxide than our atmosphere. Therefore protecting the ocean is in the interest of all life on Earth, and communities both coastal and inland, as it is essential to our shared future.

WHEREAS, It is the jurisdiction of the Government of Canada, under various pieces of legislation and regulation, to establish marine protected areas in consultation with Indigenous Peoples. Many Indigenous nations and communities are leading in the conservation of the ocean, and have been stewards of the ocean since time immemorial.

WHEREAS, It is important for municipal leaders to demonstrate support for actions to safeguard the ocean, as they have for action on climate change and other environmental matters of national importance.

WHEREAS, In celebrating the ocean, and protecting its habitats and ecosystems, we can together raise the profile of ocean conservation's critical role in improving planetary health and slowing the crisis of species collapse and ecosystem decline.

**Therefore be it resolved** that the MUNICIPALITY OF X recognizes the 30th anniversary of World Oceans Day on June 8th, 2022 and supports national and international efforts to protect 30% of the ocean by 2030.