

AGENDA

SPECIAL MEETING OF COUNCIL TO BE HELD
VIRTUALLY ON APRIL 11, 2022
COMMENCING AT 7:00PM

GoToMeeting

Public Access Code: 738-393-413

CODE	ITEM	SOURCE
	1.	Call to Order
	2.	Adoption of Agenda
	3.	Bylaws or Policies a) Bylaw #2022-11 – Special Tax Bylaw b) Bylaw #2022-13 – Mill Rate Bylaw
	4.	Financial a) 2022 Capital Budget b) 10 Year Capital Plan
	5.	Adjournment



Town of Calmar

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	April 11, 2022
Originated By:	Acting CAO Anderson
Title:	Bylaw #2022-11 Special Tax Bylaw
Approved By:	Acting CAO Anderson
Agenda Item Number:	3 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.

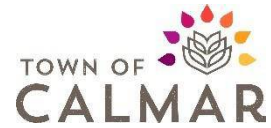
DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

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 - (g) repealed 2008 cE-6.6 s55;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**

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

MAYOR CARNAHAN

ACTING CAO ANDERSON



Town of Calmar

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	April 11, 2022
Originated By:	Acting CAO Anderson
Title:	Bylaw #2022-13 Mill Rate Bylaw
Approved By:	Acting CAO Anderson
Agenda Item Number:	3 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, 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

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.

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	\$582,100
Non-Residential	\$175,400
Total School Requisitions	\$757,500
Leduc Regional Housing Foundation	\$7,100
Requisition Designated Industrial Properties	\$221

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

	\$265,550,930

TOWN OF CALMAR
BYLAW #2022-13

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:

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
General Municipal			
Residential	\$2,352,943	\$205,423,150	11.4541
Non-Residential	\$ 622,717	\$44,129,780	14.1110
Machinery and Equipment	\$ 734	\$ 52,000	14.1110
Residential – Vacant	\$ 215,203	\$11,871,000	18.1284
Non-Residential – Vacant	\$ 59,402	\$ 3,929,000	15.1188
Farmland	\$ 1,904	\$ 146,000	13.0378
	\$3,252,903	\$265,550,930	
ASFF			
Residential/Farmland	\$591,956	\$217,440,150	2.6771
Non-Residential	<u>\$178,887</u>	\$ 48,058,780	3.6497

TOWN OF CALMAR
 BYLAW #2022-13

		\$770,843	\$265,498,930	
		Tax Levy	Assessment	Tax Rate
Leduc Regional Housing Foundation		\$ 7,040	\$265,550,930	0.0267
Includes Machinery & Equipment				
Requisition Designated Industrial Properties		\$ 221	\$2,881,680	0.0770
RCMP Cost Funding Model		\$65,000	\$265,550,930	0.2448

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 11TH DAY OF APRIL, 2022.

READ A SECOND TIME IN COUNCIL THIS 11TH DAY OF APRIL, 2022.

READ A THIRD TIME IN COUNCIL THIS 11TH DAY OF APRIL, 2022.

 MAYOR CARNAHAN

 ACTING CAO ANDERSON



2022 – 2032

Capital Budget & Plan



Session 6 of 6

Consolidated Capital Budget

By Donna Anderson
Acting CAO





Town of Calmar
2022 Capital Budget & 2023 - 2033 Capital Plan
 Thursday, April 7, 2022

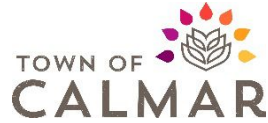


	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 (+)
MSI (Municipal Sustainability Initiative (Provincial))												
Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MSI has been extended until 2023-24, and will be replaced with the Local Government Fiscal Framework (LGFF) beginning in 2024-25.	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)
CCBF (Canada Community-Building Fund)												
Carry Forward Amounts	\$ (260,873.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The federal government has changed the name of the Gas Tax Fund to the Canada Community-Building Fund (CCBF). This name change reflects the program's evolution and does not alter or modify its objectives or requirements.	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)
Leduc County Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leduc County's share of the cost of providing recreation, library, and cultural services which shall equal the proportion of the County's population within the Calmar Recreation & Parks Region	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debtenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Regulation No. 375/94 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.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Share with Province	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Share with Individuals or Corporations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tangible Capital Asset Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Offsite Levies Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Funding	\$ (652,564.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)
Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BBF - PW Yard Upgrade (pavement)	\$ 215,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 street upgrade (50 Ave to 49 Ave Lane)	\$ -	\$ 230,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lane upgrade 49 street - 50 street	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 street Overlay	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bestmerments & Adjustments to Existing Tangible Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tangible capital assets are a significant economic resource managed by governments and a key component in the delivery of many government programs. TCA include roads, buildings, vehicles, equipment, land, water and other utility systems.	\$ -	\$ 2,437,800.00	\$ 1,249,000.00	\$ 4,698,800.00	\$ 695,800.00	\$ 4,527,000.00	\$ 148,200.00	\$ 177,200.00	\$ 1,582,000.00	\$ 2,211,000.00	\$ 8,918,600.00	\$ 25,289,700.00
Total Bestmerments & Adjustments	\$ 415,000.00	\$ 2,667,800.00	\$ 1,249,000.00	\$ 4,698,800.00	\$ 695,800.00	\$ 4,527,000.00	\$ 148,200.00	\$ 177,200.00	\$ 1,582,000.00	\$ 2,211,000.00	\$ 8,918,600.00	\$ 25,289,700.00



	Admin - Security System for Office & Library	\$ 72,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - John Deere Wide Cut Mower	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - Replacement of Outdoor Rink Boards	\$ -	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - Pickup Truck for Parks & Rec	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - Pickup Truck for Parks & Rec	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - Dive In Movie Setup	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Asset Acquisition	Rec - Block Party Setup	\$ -	\$ 10,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rec - Portable Stage	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset acquisitions are accounted for by allocating the cost of the acquisition to the individual assets acquired and liabilities assumed on a relative fair value basis.	Rec - Tables & Chairs (Arena & Program Cntr)	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW - 30 X 40 Sand and Salt shelter	\$ -	\$ -	\$ 68,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW - New aerators 4 X 10hp & 8 X 7.5hp	\$ -	\$ 192,960.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ES - Pickup Truck for Peace Officer	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ES - CAMERA PHASE 3 – Single camera at memorial wall live stream:	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ES - CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ES - CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ES - CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total New Asset Acquisition	\$ 157,000.00	\$ 363,660.00	\$ 198,500.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Acquisition, Betterments & Adjustments		\$ 572,000.00	\$ 3,031,460.00	\$ 1,447,500.00	\$ 4,778,800.00	\$ 695,800.00	\$ 4,527,000.00	\$ 148,200.00	\$ 177,200.00	\$ 1,582,000.00	\$ 2,211,000.00	\$ 8,918,600.00	\$ 25,289,700.00
Net Capital		\$ (80,564.00)	\$ 2,639,769.00	\$ 1,055,809.00	\$ 4,387,109.00	\$ 304,109.00	\$ 4,135,309.00	\$ (243,491.00)	\$ (214,491.00)	\$ 1,190,309.00	\$ 1,819,309.00	\$ 8,918,600.00	\$ 24,898,009.00





Town of Calmar

2022 Capital Budget & 2023 - 2027 Capital Budget Plan

Friday, April 8, 2022



Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
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Engineering Structures (3-00-00-510 and accum. Amort is 3-00-00-511)

52nd Street - 47th Ave to 50th Ave	32 - Roads, Streets, Walk & Lighting	2021	\$ 13,009.00	30	Straight Line	\$ 13,009.00	2051	2022	\$ -
24 - 47 Ave (52 St - West Alley)	32 - Roads, Streets, Walk & Lighting	1955	\$ 4,135.16	40	Straight Line	-	1995	2022	\$ -
11 - 52 St (A - 49 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 23,165.73	40	Straight Line	-	1995	2023	\$ 30,200.00
12 - 52 St (49 Ave - 50 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 8,273.48	40	Straight Line	-	1995	2023	\$ 10,800.00
16 - 45 Ave (50 St - 51 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 30,956.77	40	Straight Line	-	1995	2023	\$ 40,300.00
32 - 49 St (47 Ave - 48 Ave) big	32 - Roads, Streets, Walk & Lighting	1955	\$ 9,097.35	40	Straight Line	\$ -	1995	2023	\$ 11,900.00
33 - 49 St (48 Ave - 49 Ave) big	32 - Roads, Streets, Walk & Lighting	2010	\$ 82,519.00	40	Straight Line	\$ 59,826.28	2050	2023	\$ 107,300.00
35 - 47 Ave (49 St - 50 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 9,924.38	40	Straight Line	-	1995	2023	\$ 13,000.00
53 - 53 Ave (5 lots E - 47 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 22,284.48	40	Straight Line	-	2010	2023	\$ 29,000.00
Lanes	32 - Roads, Streets, Walk & Lighting	1955	\$ 68,944.57	40	Straight Line	-	1995	2023	\$ 89,700.00
Lanes	32 - Roads, Streets, Walk & Lighting	1970	\$ 113,607.17	40	Straight Line	-	2010	2023	\$ 147,700.00
Lanes	32 - Roads, Streets, Walk & Lighting	1980	\$ 51,842.75	40	Straight Line	-	2020	2023	\$ 67,400.00
x - 42 Ave (___m W -)	32 - Roads, Streets, Walk & Lighting	1975	\$ 1.00	10	Straight Line	-	1985	2023	\$ 100.00
Sewer replacement 46 Ave	42 - Sanitary Sewage Service & Treatment	2015	\$ 90,539.63	40	Straight Line	\$ 76,958.69	2055	2023	\$ 117,800.00
Agricultural Display Building - General Contents	74 - Culture: Community Hall Library, Museum etc.	1954	\$ 3,711.27	10	Straight Line	-	1964	2023	\$ 4,900.00
17 - 45 Ave (51 St - 52 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 15,713.60	40	Straight Line	-	1995	2024	\$ 20,500.00
3 - 51 St (44 Ave - 45 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 8,273.48	40	Straight Line	-	1995	2024	\$ 10,800.00
37A - 48A Ave (47 St - 49 St) big	32 - Roads, Streets, Walk & Lighting	2010	\$ 82,519.00	40	Straight Line	\$ 59,826.28	2050	2024	\$ 107,300.00
4 - 51 St (45 Ave - 46 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 9,100.82	40	Straight Line	-	1995	2024	\$ 11,900.00
5 - 51 St (46 Ave - 47 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 10,755.52	40	Straight Line	-	1995	2024	\$ 14,000.00
6 - 51 St (47 Ave - 48 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 9,100.82	40	Straight Line	-	1995	2024	\$ 11,900.00
7 - 51 St (48 Ave - 49 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 19,444.72	40	Straight Line	-	1995	2024	\$ 25,300.00
8 - 51 St (49 Ave - 50 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 10,802.62	40	Straight Line	-	1995	2024	\$ 14,100.00
Pathway to central park	32 - Roads, Streets, Walk & Lighting	2013	\$ 57,690.37	40	Straight Line	\$ 46,152.30	2053	2024	\$ 75,000.00
18 - 46 Ave (50 St - 51 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 30,956.77	40	Straight Line	-	1995	2025	\$ 40,300.00
37B - (-) (47 to 48A ave on 52 St.)	32 - Roads, Streets, Walk & Lighting	1955	\$ 12,405.47	40	Straight Line	-	1995	2025	\$ 16,200.00
42 - 48 St (Alley - 51 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 34,664.75	40	Straight Line	-	2010	2025	\$ 45,100.00
Highway 39 project	32 - Roads, Streets, Walk & Lighting	2016	\$ 1,480,822.91	40	Straight Line	\$ 1,292,528.32	2056	2025	\$ 1,925,100.00
Town Office - Equipment	12 - General Administration & Other	1985	\$ 43,579.26	10	Straight Line	-	1995	2027	\$ 56,700.00
Fire Hall - Vehicle & General Contents	23 - Fire Fighting & Preventive Services	1992	\$ 89,031.89	10	Straight Line	-	2002	2027	\$ 115,800.00
23 - 49 Ave (West Alley - 52 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 17,284.20	40	Straight Line	-	1995	2027	\$ 22,500.00
23 - 49 Ave (West Alley - 52 St)	32 - Roads, Streets, Walk & Lighting	2010	\$ 260,318.12	40	Straight Line	\$ 188,730.64	2006	2027	\$ 338,500.00
Lagoon Assessment	42 - Sanitary Sewage Service & Treatment	2020	\$ 41,302.95	40	Straight Line	\$ 40,270.38	2060	2027	\$ 53,700.00
46th Avenue - repaving	32 - Roads, Streets, Walk & Lighting	2015	\$ 199,584.00	40	Straight Line	\$ 169,646.40	2055	2030	\$ 259,500.00
49 - 51 Ave (47 St - 48 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 22,284.48	40	Straight Line	-	2010	2030	\$ 29,000.00
50 - 51 Ave (48 St - 49 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 24,760.54	40	Straight Line	-	2010	2030	\$ 32,200.00





Town of Calmar

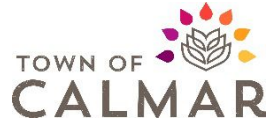
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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
50th Avenue - new sidewalk (47-49 st)	32 - Roads, Streets, Walk & Lighting	2015	\$ 205,356.36	40	Straight Line	\$ 174,552.91	2055	2030	\$ 267,000.00
51 - 51 Ave (49 St - 50 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 24,760.54	40	Straight Line	-	2010	2030	\$ 32,200.00
54 - 54 Ave (___m E - 47 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 24,760.54	40	Straight Line	-	2010	2030	\$ 32,200.00
59 - 52 Ave (50 St - Evergreen Cres)	32 - Roads, Streets, Walk & Lighting	1980	\$ 106,827.48	40	Straight Line	-	2020	2030	\$ 138,900.00
44th Avenue Construction (50th St to 53rd St)	32 - Roads, Streets, Walk & Lighting	2021	\$ 775,821.12	40	Straight Line	\$ 775,821.12	2021	2031	\$ 1,008,600.00
48A Avenue - Asphalt Work (51st to park)	32 - Roads, Streets, Walk & Lighting	2021	\$ 35,409.00	40	Straight Line	\$ 35,409.00	2021	2031	\$ 46,100.00
Town Office - Contents	12 - General Administration & Other	1985	\$ 118,126.75	10	Straight Line	-	1995	2032	\$ 153,600.00
1 - 42 Ave (50 St - 300m W)	32 - Roads, Streets, Walk & Lighting	1975	\$ 52,750.74	40	Straight Line	-	2015	2032	\$ 68,600.00
19 - 47 Ave (50 St - 51 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 30,956.77	40	Straight Line	-	1995	2032	\$ 40,300.00
20 - 48 Ave (50 St - 51 St)	32 - Roads, Streets, Walk & Lighting	1955	\$ 30,956.77	40	Straight Line	-	1995	2032	\$ 40,300.00
43 - 48 St (52 Ave - 54 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 29,712.65	40	Straight Line	-	2010	2032	\$ 38,700.00
44 - 49 St (50 Ave - 51 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 47,045.02	40	Straight Line	-	2010	2032	\$ 61,200.00
45 - 49 St (51 Ave - 54 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 81,709.78	40	Straight Line	-	2010	2032	\$ 106,300.00
45th Avenue - Repaving	32 - Roads, Streets, Walk & Lighting	2014	\$ 194,589.99	40	Straight Line	\$ 160,536.74	2054	2032	\$ 253,000.00
46 - 50 St (50 Ave - 51 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 47,045.02	40	Straight Line	-	2010	2032	\$ 61,200.00
47 - 50 St (51 Ave - Town Limit)	32 - Roads, Streets, Walk & Lighting	1980	\$ 310,308.40	40	Straight Line	-	2020	2032	\$ 403,500.00
55 - 54 Ave (47 St - 48 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 24,760.54	40	Straight Line	-	2010	2032	\$ 32,200.00
56 - 54 Ave (48 St - 49 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 25,998.57	40	Straight Line	-	2010	2032	\$ 33,800.00
57 - 51 St (50 Ave - 51 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 49,521.08	40	Straight Line	-	2010	2032	\$ 64,400.00
58 - 51 Ave (50 St - 51 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 24,760.54	40	Straight Line	-	2010	2032	\$ 32,200.00
Crosswalk Lights - 51st Street	32 - Roads, Streets, Walk & Lighting	2021	\$ 42,244.53	10	Straight Line	\$ 42,244.53	2031	2032	\$ 55,000.00
Lane Upgrade (South of 50th Ave bt 49th & 47th St)	32 - Roads, Streets, Walk & Lighting	2021	\$ 114,831.82	25	Straight Line	\$ 114,831.82	2046	2032	\$ 149,300.00
Parks Trails - Asphalt (.7 km 2 m wide)	32 - Roads, Streets, Walk & Lighting	2021	\$ 182,986.50	30	Straight Line	\$ 182,986.50	2051	2032	\$ 237,900.00
Lagoon - areted side	37 - Storm Sewers & Drainage	2002	\$ 631,376.68	40	Straight Line	\$ 331,472.75	2042	2032	\$ 820,800.00
Lagoon - Holding cell west lagoon	37 - Storm Sewers & Drainage	1987	\$ 460,163.72	40	Straight Line	\$ 69,024.56	2027	2032	\$ 598,300.00
47 St paving	32 - Roads, Streets, Walk & Lighting	2012	\$ 151,230.35	40	Straight Line	\$ 117,203.52	2052	2035	\$ 196,600.00
52 - 52 Ave (47 St - 48 St)	32 - Roads, Streets, Walk & Lighting	1970	\$ 22,284.48	40	Straight Line	-	2010	2035	\$ 29,000.00
22 - 49 Ave (51 St - 2 lots E)	32 - Roads, Streets, Walk & Lighting	1955	\$ 4,321.05	40	Straight Line	-	1995	2037	\$ 5,700.00
34 - 49 St (49 Ave - 50 Ave)	32 - Roads, Streets, Walk & Lighting	1955	\$ 16,338.30	40	Straight Line	-	1995	2037	\$ 21,300.00
Arena - General Contents	72 - Recreation/Parks Facilities & Programs	1970	\$ 8,120.91	10	Straight Line	-	1980	2037	\$ 10,600.00
21 - 48A Ave (51 St - 2 lots E)	32 - Roads, Streets, Walk & Lighting	1955	\$ 3,308.13	40	Straight Line	-	2021	2040	\$ 4,400.00
2 - 43 Ave (50 St - 300m W)	32 - Roads, Streets, Walk & Lighting	1975	\$ 52,750.74	40	Straight Line	-	2015	2042	\$ 68,600.00
30 - 47 St (48 A Ave - 49 Ave) small	32 - Roads, Streets, Walk & Lighting	1955	\$ 10,802.62	40	Straight Line	\$ -	1995	2042	\$ 14,100.00
31 - 47 St (49 Ave - 50 Ave) small	32 - Roads, Streets, Walk & Lighting	1955	\$ 9,722.36	40	Straight Line	\$ -	1995	2042	\$ 12,700.00
38 - 49 Ave (47 St - 49 St) big	32 - Roads, Streets, Walk & Lighting	2010	\$ 364,445.66	40	Straight Line	\$ 264,223.10	2050	2042	\$ 473,800.00





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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
39 - 49 Ave (49 St - 50 St) small	32 - Roads, Streets, Walk & Lighting	2011	\$ 180,365.91	40	Straight Line	\$ 135,274.43	2051	2042	\$ 234,500.00
40 - 47 St (50 Ave - 51 Ave)	32 - Roads, Streets, Walk & Lighting	1970	\$ 47,045.02	40	Straight Line	-	2010	2042	\$ 61,200.00
41 - 47 St (51 Ave - 54 Ave)	32 - Roads, Streets, Walk & Lighting	2011	\$ 275,297.86	40	Straight Line	\$ 206,473.40	2051	2042	\$ 357,900.00
62 - Evergreen Cres (Cul-de-sac - 52 Ave)	32 - Roads, Streets, Walk & Lighting	1980	\$ 76,305.34	40	Straight Line	-	2020	2042	\$ 99,200.00
63 - Spruceview Cres (Alley - 52 Ave)	32 - Roads, Streets, Walk & Lighting	1980	\$ 117,001.53	40	Straight Line	-	2020	2042	\$ 152,200.00
64 - 52 St (50 Ave - 52 Ave)	32 - Roads, Streets, Walk & Lighting	1980	\$ 114,458.02	40	Straight Line	-	2020	2042	\$ 148,800.00
65 - 52 St (52 Ave - Westview Dr)	32 - Roads, Streets, Walk & Lighting	1980	\$ 127,175.57	40	Straight Line	-	2020	2042	\$ 165,400.00
67 - 52 St (Westview Drive - 140m W of WVC)	32 - Roads, Streets, Walk & Lighting	1980	\$ 71,218.32	40	Straight Line	-	2020	2042	\$ 92,600.00
Road to Hot Pass	32 - Roads, Streets, Walk & Lighting	1995	\$ 344,020.36	40	Straight Line	\$ 120,407.12	2035	2042	\$ 447,300.00
Westview Crescent sidewalk	32 - Roads, Streets, Walk & Lighting	2016	\$ 183,565.25	40	Straight Line	\$ 160,619.59	2056	2042	\$ 238,700.00
45 Ave - Sewer repairs	42 - Sanitary Sewage Service & Treatment	2020	\$ 98,986.45	40	Straight Line	\$ 96,511.79	2060	2042	\$ 128,700.00
Public Library - Contents	74 - Culture: Community Hall Library, Museum etc.	1976	\$ 119,188.03	10	Straight Line	\$ -	1986	2042	\$ 155,000.00
68 - 52 Ave (52 St - Parkview Cres)	32 - Roads, Streets, Walk & Lighting	1980	\$ 35,609.16	40	Straight Line	-	2020	2047	\$ 46,300.00
36 - 48 Ave (49 St - 50 St) small	32 - Roads, Streets, Walk & Lighting	2010	\$ 41,259.00	40	Straight Line	\$ 29,912.78	2050	2050	\$ 53,700.00
69 - Parkview Cres (SE Corner - SW Corner)	32 - Roads, Streets, Walk & Lighting	1980	\$ 106,827.48	40	Straight Line	-	2020	2050	\$ 138,900.00
7 - 51 St (48 Ave - 49 Ave)	32 - Roads, Streets, Walk & Lighting	2010	\$ 273,952.63	40	Straight Line	\$ 198,615.66	2050	2050	\$ 356,200.00
70 - Parkview Cres (SE Corner - 52 Ave)	32 - Roads, Streets, Walk & Lighting	1980	\$ 152,610.69	40	Straight Line	-	2020	2050	\$ 198,400.00
71 - Parkview Cres (SW Corner - Westpark Way)	32 - Roads, Streets, Walk & Lighting	1980	\$ 157,697.71	40	Straight Line	-	2020	2050	\$ 205,100.00
72 - Westpark Way (Parkview Cres - Westpark Dr)	32 - Roads, Streets, Walk & Lighting	1980	\$ 35,609.16	40	Straight Line	-	2020	2052	\$ 46,300.00
73 - Westview Dr (50 Ave - Westview Way)	32 - Roads, Streets, Walk & Lighting	1980	\$ 178,045.80	40	Straight Line	\$ -	2020	2052	\$ 231,500.00
74 - Westview Dr (Westview Cres - 40m E of 52 St)	32 - Roads, Streets, Walk & Lighting	1980	\$ 117,001.53	40	Straight Line	-	2020	2052	\$ 152,200.00
77 - Westview Cres (52 St - 3 lots N of 52 St)	32 - Roads, Streets, Walk & Lighting	1980	\$ 25,435.11	40	Straight Line	-	2020	2052	\$ 33,100.00
Paving - 49 Ave (47 St - 50 St) work	32 - Roads, Streets, Walk & Lighting	2010	\$ 95,195.93	40	Straight Line	\$ 69,017.05	2050	2052	\$ 123,800.00
Sewer Line - 49 Ave (47 St - 50 St) work	37 - Storm Sewers & Drainage	2010	\$ 38,227.41	40	Straight Line	\$ 27,714.87	2050	2052	\$ 49,700.00
Calmar Industrial Park Phase II	32 - Roads, Streets, Walk & Lighting	2013	\$ 350,100.00	40	Straight Line	\$ 280,080.00	2053	2053	\$ 455,200.00
Roads - Southbridge Phase II	32 - Roads, Streets, Walk & Lighting	2013	\$ 366,240.00	40	Straight Line	\$ 292,992.00	2053	2053	\$ 476,200.00
52nd Street - Sidewalk curb and gutter	32 - Roads, Streets, Walk & Lighting	2017	\$ 400,315.12	40	Straight Line	\$ 360,283.61	2057	2057	\$ 520,500.00
#795 HandiCapped Ramps	32 - Roads, Streets, Walk & Lighting	2020	\$ 48,450.00	40	Straight Line	\$ 47,238.75	2060	2060	\$ 63,000.00
51 Ave (west alley - 51 St) 150 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 26,276.13	40	Straight Line	\$ 19,050.19	2050	2062	\$ 34,200.00
7-51 St (48 ave - 49 ave) 200 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 63,408.57	40	Straight Line	\$ 45,971.21	2050	2062	\$ 82,500.00
Calmar Industrial Park Phase II	42 - Sanitary Sewage Service & Treatment	2013	\$ 210,945.00	40	Straight Line	\$ 168,756.00	2053	2062	\$ 274,300.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 30,165.26	40	Straight Line	-	2015	2062	\$ 39,300.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 30,772.00	40	Straight Line	-	2015	2062	\$ 40,100.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 37,005.38	40	Straight Line	-	2015	2062	\$ 48,200.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 37,345.51	40	Straight Line	-	2015	2062	\$ 48,600.00





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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 73,829.64	40	Straight Line	-	2015	2062	\$ 96,000.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 87,770.03	40	Straight Line	-	2015	2062	\$ 114,200.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 91,081.77	40	Straight Line	-	2015	2062	\$ 118,500.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 126,631.01	40	Straight Line	-	2015	2062	\$ 164,700.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 484,602.26	40	Straight Line	-	2015	2062	\$ 630,000.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	1975	\$ 529,459.94	40	Straight Line	-	2015	2062	\$ 688,300.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2004	\$ 26,635.77	40	Straight Line	\$ 15,315.57	2044	2062	\$ 34,700.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2004	\$ 50,338.98	40	Straight Line	\$ 28,944.91	2044	2062	\$ 65,500.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2004	\$ 205,661.87	40	Straight Line	\$ 118,255.58	2044	2062	\$ 267,400.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2004	\$ 303,654.99	40	Straight Line	\$ 174,601.62	2044	2062	\$ 394,800.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2005	\$ 56,833.19	40	Straight Line	\$ 34,099.91	2045	2062	\$ 73,900.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2005	\$ 92,369.16	40	Straight Line	\$ 55,421.50	2045	2062	\$ 120,100.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2006	\$ 11,687.39	40	Straight Line	\$ 7,304.62	2046	2062	\$ 15,200.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2006	\$ 13,433.90	40	Straight Line	\$ 8,396.19	2046	2062	\$ 17,500.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2006	\$ 195,806.23	40	Straight Line	\$ 122,378.90	2046	2062	\$ 254,600.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2006	\$ 309,782.08	40	Straight Line	\$ 193,613.80	2046	2062	\$ 402,800.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2007	\$ 94,293.31	40	Straight Line	\$ 61,290.65	2047	2062	\$ 122,600.00
Sewer Line	42 - Sanitary Sewage Service & Treatment	2007	\$ 184,362.16	40	Straight Line	\$ 119,835.40	2047	2062	\$ 239,700.00
Sewer mains - Lot 7	42 - Sanitary Sewage Service & Treatment	2018	\$ 95,816.18	40	Straight Line	\$ 88,629.97	2058	2062	\$ 124,600.00
Southbridge Phase II - sanitary sewer	42 - Sanitary Sewage Service & Treatment	2013	\$ 207,175.00	40	Straight Line	\$ 165,740.00	2053	2062	\$ 269,400.00
Southbridge sewer line	42 - Sanitary Sewage Service & Treatment	2008	\$ (537,130.00)	40	Straight Line	\$ (362,562.75)	2048	2062	\$ (698,300.00)
Maintenance Shop - Contents	31 - Common Services &/Or Equipment Pool	1979	\$ 9,600.34	10	Straight Line	\$ -	1989	2072	\$ 12,500.00
Calmar Industrial Park Phase II	37 - Storm Sewers & Drainage	2013	\$ 12,850.00	40	Straight Line	\$ 10,280.00	2053	2072	\$ 16,800.00
Southbridge Phase II - storm sewer	37 - Storm Sewers & Drainage	2013	\$ 277,909.00	40	Straight Line	\$ 222,327.20	2053	2072	\$ 361,300.00
Southbridge storm line	37 - Storm Sewers & Drainage	2008	\$ (913,813.00)	40	Straight Line	\$ (616,823.78)	2048	2072	\$ (1,188,000.00)
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 1,345.08	40	Straight Line	-	2015	2072	\$ 1,800.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 4,805.70	40	Straight Line	-	2015	2072	\$ 6,300.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 7,868.18	40	Straight Line	-	2015	2072	\$ 10,300.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 15,818.86	40	Straight Line	-	2015	2072	\$ 20,600.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 26,987.37	40	Straight Line	-	2015	2072	\$ 35,100.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 28,470.76	40	Straight Line	-	2015	2072	\$ 37,100.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 39,096.63	40	Straight Line	-	2015	2072	\$ 50,900.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 61,915.36	40	Straight Line	-	2015	2072	\$ 80,500.00





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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 101,196.70	40	Straight Line	-	2015	2072	\$ 131,600.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 102,771.48	40	Straight Line	-	2015	2072	\$ 133,700.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 150,729.28	40	Straight Line	-	2015	2072	\$ 196,000.00
Storm Sewer	37 - Storm Sewers & Drainage	1975	\$ 165,224.28	40	Straight Line	-	2015	2072	\$ 214,800.00
Storm Sewer	37 - Storm Sewers & Drainage	2002	\$ 12,567.56	40	Straight Line	\$ 6,597.97	2042	2072	\$ 16,400.00
Storm Sewer	37 - Storm Sewers & Drainage	2002	\$ 28,183.16	40	Straight Line	\$ 14,796.16	2042	2072	\$ 36,700.00
Storm Sewer	37 - Storm Sewers & Drainage	2002	\$ 58,561.32	40	Straight Line	\$ 30,744.69	2042	2072	\$ 76,200.00
Storm Sewer	37 - Storm Sewers & Drainage	2004	\$ 14,508.56	40	Straight Line	\$ 8,342.42	2044	2072	\$ 18,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2005	\$ 1,216.41	40	Straight Line	\$ 729.85	2045	2072	\$ 1,600.00
Storm Sewer	37 - Storm Sewers & Drainage	2005	\$ 26,726.98	40	Straight Line	\$ 16,036.19	2045	2072	\$ 34,800.00
Storm Sewer	37 - Storm Sewers & Drainage	2005	\$ 53,757.89	40	Straight Line	\$ 32,254.73	2045	2072	\$ 69,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 2,350.20	40	Straight Line	\$ 1,468.88	2046	2072	\$ 3,100.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 5,664.81	40	Straight Line	\$ 3,540.51	2046	2072	\$ 7,400.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 8,895.46	40	Straight Line	\$ 5,559.66	2046	2072	\$ 11,600.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 20,309.73	40	Straight Line	\$ 12,693.58	2046	2072	\$ 26,500.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 21,415.98	40	Straight Line	\$ 13,384.98	2046	2072	\$ 27,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 24,839.56	40	Straight Line	\$ 15,524.72	2046	2072	\$ 32,300.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 31,115.00	40	Straight Line	\$ 19,446.87	2046	2072	\$ 40,500.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 33,302.39	40	Straight Line	\$ 20,813.99	2046	2072	\$ 43,300.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 33,834.73	40	Straight Line	\$ 21,146.71	2046	2072	\$ 44,000.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 67,400.57	40	Straight Line	\$ 42,125.36	2046	2072	\$ 87,700.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 117,888.90	40	Straight Line	\$ 73,680.56	2046	2072	\$ 153,300.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 224,054.55	40	Straight Line	\$ 140,034.09	2046	2072	\$ 291,300.00
Storm Sewer	37 - Storm Sewers & Drainage	2006	\$ 230,541.14	40	Straight Line	\$ 144,088.22	2046	2072	\$ 299,800.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 48,384.38	40	Straight Line	\$ 31,449.85	2047	2072	\$ 62,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 49,900.41	40	Straight Line	\$ 32,435.27	2047	2072	\$ 64,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 55,864.43	40	Straight Line	\$ 36,311.88	2047	2072	\$ 72,700.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 57,540.16	40	Straight Line	\$ 37,401.10	2047	2072	\$ 74,900.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 75,471.92	40	Straight Line	\$ 49,056.74	2047	2072	\$ 98,200.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 88,083.07	40	Straight Line	\$ 57,254.00	2047	2072	\$ 114,600.00
Storm Sewer	37 - Storm Sewers & Drainage	2007	\$ 96,773.25	40	Straight Line	\$ 62,902.61	2047	2072	\$ 125,900.00
23 -49 Ave (west alley - 52 st) 400 mm	41 - Water Supply & Distribution System	2010	\$ 179,584.57	40	Straight Line	\$ 130,198.81	2050	2072	\$ 233,500.00
30 - 47 St (48 A Ave - 49 Ave) small 400 mm	41 - Water Supply & Distribution System	2010	\$ 72,650.13	40	Straight Line	\$ 52,671.34	2050	2072	\$ 94,500.00
31 - 47St (49 Ave - 50 Ave) small 400 mm	41 - Water Supply & Distribution System	2010	\$ 77,473.68	40	Straight Line	\$ 56,168.42	2050	2072	\$ 100,800.00
38 - 49 Ave (47 St - 49 St) big 400 mm	41 - Water Supply & Distribution System	2010	\$ 169,269.60	40	Straight Line	\$ 122,720.46	2050	2072	\$ 220,100.00
39 - 49 Ave (49 ST - 50 St) small 400 mm	41 - Water Supply & Distribution System	2010	\$ 96,100.01	40	Straight Line	\$ 69,672.51	2050	2072	\$ 125,000.00
51st (43ave-48 ave) Waterline	41 - Water Supply & Distribution System	2014	\$ 1,731,506.94	40	Straight Line	\$ 1,469,914.44	2054	2072	\$ 2,251,000.00
7-51 St (48 ave - 49 ave) 400 mm	41 - Water Supply & Distribution System	2010	\$ 146,908.06	40	Straight Line	\$ 106,508.34	2050	2072	\$ 191,000.00
Calmar Industrial Park Phase II	41 - Water Supply & Distribution System	2013	\$ 240,029.00	40	Straight Line	\$ 192,023.20	2053	2072	\$ 312,100.00





Town of Calmar

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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Calmar Industrial Park Phase II - Industrial Services	41 - Water Supply & Distribution System	2013	\$ 45,000.00	40	Straight Line	\$ 36,000.00	2053	2072	\$ 58,500.00
Southbridge Phase II - watermain	41 - Water Supply & Distribution System	2013	\$ 231,711.00	40	Straight Line	\$ 185,368.80	2053	2072	\$ 301,300.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 509.57	40	Straight Line	-	2015	2072	\$ 700.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 742.31	40	Straight Line	-	2015	2072	\$ 1,000.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 2,116.76	40	Straight Line	-	2015	2072	\$ 2,800.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 17,908.06	40	Straight Line	-	2015	2072	\$ 23,300.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 26,587.69	40	Straight Line	-	2015	2072	\$ 34,600.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 27,909.45	40	Straight Line	-	2015	2072	\$ 36,300.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 48,393.20	40	Straight Line	-	2015	2072	\$ 63,000.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 148,738.97	40	Straight Line	-	2015	2072	\$ 193,400.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 187,213.79	40	Straight Line	-	2015	2072	\$ 243,400.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 198,982.97	40	Straight Line	-	2015	2072	\$ 258,700.00
Water Line	41 - Water Supply & Distribution System	1975	\$ 253,577.50	40	Straight Line	-	2015	2072	\$ 329,700.00
Water Line	41 - Water Supply & Distribution System	2002	\$ 3,899.96	40	Straight Line	\$ 2,047.48	2042	2072	\$ 5,100.00
Water Line	41 - Water Supply & Distribution System	2002	\$ 18,991.25	40	Straight Line	\$ 9,970.41	2042	2072	\$ 24,700.00
Water Line	41 - Water Supply & Distribution System	2002	\$ 37,550.49	40	Straight Line	\$ 19,714.01	2042	2072	\$ 48,900.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 1,561.33	40	Straight Line	\$ 897.76	2044	2072	\$ 2,100.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 2,457.91	40	Straight Line	\$ 1,413.30	2044	2072	\$ 3,200.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 2,498.57	40	Straight Line	\$ 1,436.68	2044	2072	\$ 3,300.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 2,856.34	40	Straight Line	\$ 1,642.39	2044	2072	\$ 3,800.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 46,599.93	40	Straight Line	\$ 26,794.96	2044	2072	\$ 60,600.00
Water Line	41 - Water Supply & Distribution System	2004	\$ 274,874.68	40	Straight Line	\$ 158,052.94	2044	2072	\$ 357,400.00
Water Line	41 - Water Supply & Distribution System	2005	\$ 3,498.81	40	Straight Line	\$ 2,099.29	2045	2072	\$ 4,600.00
Water Line	41 - Water Supply & Distribution System	2005	\$ 3,917.87	40	Straight Line	\$ 2,350.72	2045	2072	\$ 5,100.00
Water Line	41 - Water Supply & Distribution System	2005	\$ 142,609.07	40	Straight Line	\$ 85,565.44	2045	2072	\$ 185,400.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 1,361.40	40	Straight Line	\$ 850.88	2046	2072	\$ 1,800.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 4,837.03	40	Straight Line	\$ 3,023.15	2046	2072	\$ 6,300.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 5,454.90	40	Straight Line	\$ 3,409.31	2046	2072	\$ 7,100.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 11,124.07	40	Straight Line	\$ 6,952.55	2046	2072	\$ 14,500.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 17,704.75	40	Straight Line	\$ 11,065.47	2046	2072	\$ 23,100.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 70,890.64	40	Straight Line	\$ 44,306.65	2046	2072	\$ 92,200.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 97,062.39	40	Straight Line	\$ 60,663.99	2046	2072	\$ 126,200.00
Water Line	41 - Water Supply & Distribution System	2006	\$ 146,280.63	40	Straight Line	\$ 91,425.40	2046	2072	\$ 190,200.00
Water Line	41 - Water Supply & Distribution System	2007	\$ 4,784.87	40	Straight Line	\$ 3,110.17	2047	2072	\$ 6,300.00
Water Line	41 - Water Supply & Distribution System	2007	\$ 7,424.92	40	Straight Line	\$ 4,826.20	2047	2072	\$ 9,700.00
Water Line	41 - Water Supply & Distribution System	2007	\$ 42,391.18	40	Straight Line	\$ 27,554.27	2047	2072	\$ 55,200.00
Water Line	41 - Water Supply & Distribution System	2007	\$ 89,617.98	40	Straight Line	\$ 58,251.68	2047	2072	\$ 116,600.00
Water Line - 49 Ave (47 St - 50 St) work	41 - Water Supply & Distribution System	2010	\$ 43,136.04	40	Straight Line	\$ 31,273.63	2050	2072	\$ 56,100.00
30 - 47 St (48 A Ave - 49 Ave) small 375 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 48,997.51	40	Straight Line	\$ 35,523.19	2050	2072	\$ 63,700.00





Town of Calmar
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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
38 - 49 Ave (47 St - 49 St) big 375 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 108,803.33	40	Straight Line	\$ 78,882.41	2050	2072	\$ 141,500.00
39 - 49 Ave (49 ST - 50 St) small 375 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 64,513.42	40	Straight Line	\$ 46,772.23	2050	2072	\$ 83,900.00
49 Ave (51 - 52 St) 200 mm	42 - Sanitary Sewage Service & Treatment	2010	\$ 168,368.95	40	Straight Line	\$ 122,067.49	2050	2072	\$ 218,900.00
Highway 39 - Water and Sewer Installation	42 - Sanitary Sewage Service & Treatment	2017	\$ 95,736.29	40	Straight Line	\$ 86,162.66	2057	2072	\$ 124,500.00
Highway 39 Sewers	42 - Sanitary Sewage Service & Treatment	2020	\$ 66,734.26	40	Straight Line	\$ 65,065.90	2060	2072	\$ 86,800.00
Southbridge subdivision 2 - residential serves	41 - Water Supply & Distribution System	2013	\$ 217,300.00	40	Straight Line	\$ 173,840.00	2053	2072+	\$ 282,500.00
Southbridge water line	41 - Water Supply & Distribution System	2008	\$ (482,333.00)	40	Straight Line	\$ (325,574.78)	2048	2072+	\$ (627,100.00)
	32 - Roads, Streets, Walk & Lighting		\$ 9,763,362.98			\$ 5,598,442.85			\$ 12,673,900.00
	37 - Storm Sewers & Drainage		\$ 2,702,096.01			\$ 973,817.19			\$ 3,514,900.00
	41 - Water Supply & Distribution System		\$ 4,721,267.27			\$ 2,928,210.27			\$ 6,139,600.00
	42 - Sanitary Sewage Service & Treatment		\$ 3,923,995.50			\$ 1,713,258.01			\$ 5,102,900.00
	12 - General Administration & Other		\$ 161,706.01			\$ -			\$ 210,300.00
	23 - Fire Fighting & Preventive Services		\$ 89,031.89			\$ -			\$ 115,800.00
	31 - Common Services &/Or Equipment Pool		\$ 9,600.34			\$ -			\$ 12,500.00
	72 - Recreation/Parks Facilities & Programs		\$ 8,120.91			\$ -			\$ 10,600.00
	74 - Culture: Community Hall Library, Museum etc.		\$ 122,899.30			\$ -			\$ 159,900.00
Engineering Structures - Total			\$ 21,502,080.21			\$ 11,213,728.32			\$ 27,940,400.00





Town of Calmar

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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Buildings (3-00-00-520 and accum. Amort is 3-00-00-521)									
Agricultural Display Building - Recycle Building	74 - Culture: Community Hall Library, Museum etc.	1954	\$ 24,977.61	40	Straight line	-	1994	2023	\$ 32,500.00
Lagoon Lift #1	42 - Sanitary Sewage Service & Treatment	1986	\$ 67,760.61	40	Straight line	\$ 23,648.47	2026	2027	\$ 88,100.00
Lagoon Lift #2	42 - Sanitary Sewage Service & Treatment	2001	\$ 103,342.69	40	Straight line	\$ 51,671.35	2041	2027	\$ 134,400.00
Lagoon Lift #3	42 - Sanitary Sewage Service & Treatment	1980	\$ 49,046.76	40	Straight line	-	2020	2027	\$ 63,800.00
Arena - puck board	72 - Recreation/Parks Facilities & Programs	2012	\$ 24,943.50	40	Straight line	\$ 19,331.21	2052	2027	\$ 32,500.00
Arena alarm system	72 - Recreation/Parks Facilities & Programs	2020	\$ 16,902.00	40	Straight line	\$ 16,479.45	2060	2027	\$ 22,000.00
Concession Booth	72 - Recreation/Parks Facilities & Programs	2000	\$ 26,499.27	40	Straight line	\$ 12,587.16	2040	2027	\$ 34,500.00
Firehall Garage	23 - Fire Fighting & Preventive Services	1980	\$ 34,977.02	40	Straight line	-	2020	2032	\$ 45,500.00
Sewage Lift station	42 - Sanitary Sewage Service & Treatment	2014	\$ 380,960.61	40	Straight line	\$ 323,816.52	2054	2032	\$ 495,300.00
Arena Dehumidifiers	72 - Recreation/Parks Facilities & Programs	2019	\$ 114,968.00	40	Straight line	\$ 109,219.60	2059	2032	\$ 149,500.00
Maintenance Shed	32 - Roads, Streets, Walk & Lighting	1994	\$ 27,584.48	40	Straight line	\$ 8,964.95	2034	2034	\$ 35,900.00
Reservoir & Pumping Station	41 - Water Supply & Distribution System	1986	\$ 1,921,496.58	40	Straight line	\$ 240,342.32	2026	2037	\$ 2,498,000.00
Reservoir & Pumping Station	41 - Water Supply & Distribution System	2010	\$ 52,588.62	40	Straight line	\$ 38,126.75	2050	2037	\$ 68,400.00
Reservoir & Pumping Station	41 - Water Supply & Distribution System	2011	\$ 63,761.01	40	Straight line	\$ 47,820.76	2051	2037	\$ 82,900.00
Arena	72 - Recreation/Parks Facilities & Programs	1970	\$ 1,004,181.65	40	Straight line	-	2010	2037	\$ 1,305,500.00
Arena	72 - Recreation/Parks Facilities & Programs	2011	\$ 75,000.00	40	Straight line	\$ 56,250.00	2051	2037	\$ 97,500.00
Ball Diamond Washroom	72 - Recreation/Parks Facilities & Programs	2000	\$ 42,130.65	40	Straight line	\$ 20,012.06	2040	2037	\$ 54,800.00
Park - Washroom Building	72 - Recreation/Parks Facilities & Programs	1995	\$ 49,698.04	40	Straight line	\$ 17,394.31	2035	2037	\$ 64,700.00
Peace Officer garage \$30,062.18	26 - By-Law Enforcement & Other	2009	\$ 30,062.18	40	Straight line	\$ 21,043.53	2049	2042	\$ 39,100.00
Fire Hall & Addition	23 - Fire Fighting & Preventive Services	1992	\$ 637,222.64	40	Straight line	\$ 175,236.23	2032	2052	\$ 828,400.00
Maintenance Shop	31 - Common Services &/Or Equipment Pool	1979	\$ 225,736.05	40	Straight line	-	2019	2062	\$ 293,500.00
Calmar Scout Hall	74 - Culture: Community Hall Library, Museum etc.	1955	\$ 21,813.90	40	Straight line	-	1995	2062	\$ 28,400.00
Cold storage shed	00 - General Purpose	1975	\$ 10,240.51	40	Straight line	-	2015	2072	\$ 13,400.00
Town Hall Office	12 - General Administration & Other	2015	\$ 519,846.00	40	Straight line	\$ 441,869.10	2055	2072	\$ 675,800.00
Town Office	12 - General Administration & Other	1985	\$ 538,879.83	65	Straight line	\$ 150,886.35	2050	2072	\$ 700,600.00
Town Office	12 - General Administration & Other	2010	\$ 254,669.07	65	Straight line	\$ 211,571.23	2075	2072	\$ 331,100.00
Public Works - Shop	31 - Common Services &/Or Equipment Pool	2019	\$ 3,573,987.47	40	Straight line	\$ 3,484,637.78	2059	2072	\$ 4,646,200.00
Water Reservoir Expansion	41 - Water Supply & Distribution System	2015	\$ 2,241,488.53	40	Straight line	\$ 2,018,537.90	2055	2072	\$ 2,914,000.00
Water Storage Reservoir Expansion	41 - Water Supply & Distribution System	2017	-	40	Straight line	-	2057	2072	\$ -
Arena Upgrade	72 - Recreation/Parks Facilities & Programs	2017	\$ 1,417,233.30	40	Straight line	\$ 1,280,644.90	2057	2072	\$ 1,842,500.00
Library expansion	74 - Culture: Community Hall Library, Museum etc.	2015	\$ 357,378.88	40	Straight line	\$ 310,197.96	2055	2072	\$ 464,600.00
Public Library	74 - Culture: Community Hall Library, Museum etc.	1976	\$ 219,640.47	40	Straight line	-	2016	2072	\$ 285,600.00
Public Library	74 - Culture: Community Hall Library, Museum etc.	2011	\$ 122,600.00	40	Straight line	\$ 91,950.00	2051	2072	\$ 159,400.00
Buildings - Totals			\$ 14,251,617.93			\$ 9,172,239.89			\$ 18,528,400.00





Town of Calmar

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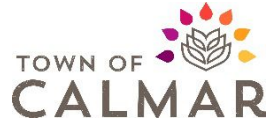
Friday, April 8, 2022



Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Vehicles (3-00-00-550 and accum amort is 3-00-00-551)									
Bylaw enforcement truck Ford	26 - By-Law Enforcement & Other	2017	\$ 52,212.00	5	Straight line	\$ 10,442.40	2022	2023	\$ 67,900.00
Pease officer truck - outfitting the truck	26 - By-Law Enforcement & Other	2017	\$ 7,151.95	5	Straight line	\$ 1,430.39	2022	2023	\$ 9,300.00
2008 Dodge	31 - Common Services &/Or Equipment Pool	2008	\$ 27,158.00	5	Straight line	-	2013	2023	\$ 35,400.00
2006 Chev 1 Ton	31 - Common Services &/Or Equipment Pool	2006	\$ 25,241.31	10	Straight line	\$ -	2016	2024	\$ 32,900.00
2009 Chev truck-Parks	72 - Recreation/Parks Facilities & Programs	2012	\$ 10,000.00	5	Straight line	-	2017	2024	\$ 13,000.00
2011 GMC Sierra 1500 - 1GTN2TEX282366500	32 - Roads, Streets, Walk & Lighting	2015	\$ 21,263.00	5	Straight line	-	2020	2026	\$ 27,700.00
2012 GMC Sierra 1500 - 1GTR2VE79CZ174752	32 - Roads, Streets, Walk & Lighting	2015	\$ 24,397.00	5	Straight line	-	2020	2026	\$ 31,800.00
1981 IHC Single Axle Dump	31 - Common Services &/Or Equipment Pool	1981	\$ 33,791.35	10	Straight line	-	1991	2027	\$ 44,000.00
1982 IHS Single Axle Dump	31 - Common Services &/Or Equipment Pool	1982	\$ 37,591.18	10	Straight line	-	1992	2027	\$ 48,900.00
F150 XLT Truck P/W	32 - Roads, Streets, Walk & Lighting	2020	\$ 36,800.00	5	Straight line	\$ 29,440.00	2025	2027	\$ 47,900.00
2013 GMC Sierra 2500HD	72 - Recreation/Parks Facilities & Programs	2016	\$ 25,385.00	5	Straight line	-	2021	2027	\$ 33,100.00
2014 F-350 Truck - 1FTFX1EF9EFC37566	72 - Recreation/Parks Facilities & Programs	2017	\$ 27,389.00	5	Straight line	\$ 5,477.80	2022	2027	\$ 35,700.00
Gravel Truck	32 - Roads, Streets, Walk & Lighting	2012	\$ 118,621.26	10	Straight line	\$ 11,862.13	2022	2037	\$ 154,300.00
Tandem Drive Dump Truck 2NP3LJ9X0KM234373	32 - Roads, Streets, Walk & Lighting	2021	\$ 157,106.24	15	Straight line	\$ 157,106.24	2036	2037	\$ 204,300.00
1952 Fargo	23 - Fire Fighting & Preventive Services	1952	\$ 636.77	20	Straight line	-	1972		
			\$ (2.00)		Straight line				
Vehicles - Total			\$ 604,742.06			\$ 215,758.96			\$ 786,200.00

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Town of Calmar

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Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Machinery & Equipment (Acct 3-00-00-530 & Accum. Amort is 3-00-00-531)									
2008 John Deer Mower	31 - Common Services &/Or Equipment Pool	2009	\$ 55,950.00	10	Straight line	-	2019	2022	\$ -
Parade Float	72 - Recreation/Parks Facilities & Programs	2017	\$ 11,068.50	5	Straight line	\$ 2,213.70	2022	2022	\$ -
Electronic sign	12 - General Administration & Other	2013	\$ 46,582.99	10	Straight line	\$ 9,316.60	2023	2023	\$ 80,000.00
AAFRAC Radio for peace officer	26 - By-Law Enforcement & Other	2018	\$ 10,235.24	5	Straight line	\$ 4,094.10	2023	2023	\$ 13,400.00
Radar for peace officer	26 - By-Law Enforcement & Other	2017	\$ 8,722.39	5	Straight line	\$ 1,744.48	2022	2023	\$ 11,400.00
Watch guard - in car camera system (CPO)	26 - By-Law Enforcement & Other	2015	\$ 8,847.08	5	Straight line	-	2020	2023	\$ 11,600.00
Radio Equipment/Tower	31 - Common Services &/Or Equipment Pool	2006	\$ 51,342.72	10	Straight line	\$ -	2016	2023	\$ 66,800.00
Woods Rotary Mower	31 - Common Services &/Or Equipment Pool	1989	\$ 2,407.83	10	Straight line	-	1999	2023	\$ 3,200.00
Rotary broom	32 - Roads, Streets, Walk & Lighting	2013	\$ 6,035.00	10	Straight line	\$ 1,207.00	2023	2023	\$ 7,900.00
Lagoon Aerators (4)	42 - Sanitary Sewage Service & Treatment	2001	\$ 30,988.29	5	Straight line	-	2006	2023	\$ 40,300.00
Lagoon Aerators (8)	42 - Sanitary Sewage Service & Treatment	2001	\$ 54,539.95	5	Straight line	-	2006	2023	\$ 71,000.00
Server Back-up System	12 - General Administration & Other	2014	\$ 80,824.86	5	Straight line	-	2019	2024	\$ 105,100.00
2008 Tenco Snowblower	31 - Common Services &/Or Equipment Pool	2008	\$ 104,263.41	10	Straight line	-	2018	2024	\$ 135,600.00
Skateboard Park (Ramp equipment + asphalt pad)	72 - Recreation/Parks Facilities & Programs	2014	\$ 36,157.74	5	Straight line	-	2019	2024	\$ 47,100.00
Server replacement and new towers	12 - General Administration & Other	2020	\$ 78,843.00	5	Straight line	\$ 63,074.40	2025	2025	\$ 102,500.00
Traffic camera and digitl speed sign	26 - By-Law Enforcement & Other	2020	\$ 80,291.54	5	Straight line	\$ 64,233.23	2025	2025	\$ 104,400.00
1993 Gator	31 - Common Services &/Or Equipment Pool	1993	\$ 4,660.31	10	Straight line	-	2003	2025	\$ 6,100.00
Kubota Self Propelled Mower and Attachment	31 - Common Services &/Or Equipment Pool	2006	\$ 17,994.67	10	Straight line	-	2016	2025	\$ 23,400.00
60 in Fusion Carriage	32 - Roads, Streets, Walk & Lighting	2020	\$ 5,795.16	5	Straight line	\$ 4,636.13	2025	2025	\$ 7,600.00
Lagoon Alarm system	42 - Sanitary Sewage Service & Treatment	2006	\$ 6,597.03	5	Straight line	\$ -	2011	2025	\$ 8,600.00
1600 Series Lawn Mower	72 - Recreation/Parks Facilities & Programs	2014	\$ 53,892.74	10	Straight line	\$ 16,167.82	2024	2025	\$ 70,100.00
Truck Camera	26 - By-Law Enforcement & Other	2021	\$ 8,997.40	5	Straight line	\$ 8,997.40	2026	2026	\$ 11,700.00
2006 West Vac Ind'l Ltd Tr c/w Sewer Flu	31 - Common Services &/Or Equipment Pool	2006	\$ 169,146.00	20	Straight line	\$ 42,286.50	2026	2026	\$ 219,900.00
Council tablets (6 tablets)	12 - General Administration & Other	2019	\$ 9,714.00	5	Straight line	\$ 5,828.40	2024	2027	\$ 12,700.00
2007 Aerator	31 - Common Services &/Or Equipment Pool	2007	\$ 23,000.00	10	Straight line	-	2017	2027	\$ 29,900.00
2008 Hotsi	31 - Common Services &/Or Equipment Pool	2008	\$ 10,000.00	5	Straight line	-	2013	2027	\$ 13,000.00
Alamo Flail Mower	31 - Common Services &/Or Equipment Pool	2000	\$ 4,276.15	10	Straight line	-	2010	2027	\$ 5,600.00
Case Tractor with Backhoe/LDR	31 - Common Services &/Or Equipment Pool	2006	\$ 85,410.87	20	Straight line	\$ 21,352.72	2026	2027	\$ 111,100.00
Grasshopper 72DT SN:7118045 Deck SN 7141947	31 - Common Services &/Or Equipment Pool	2021	\$ 30,000.00	10	Straight line	\$ 30,000.00	2031	2027	\$ 39,000.00
PW Camera Upgrade	31 - Common Services &/Or Equipment Pool	2021	\$ 42,562.00	10	Straight line	\$ 42,562.00	2031	2027	\$ 55,400.00
RPM Tech 217 Loader mounted snowblower attachment	31 - Common Services &/Or Equipment Pool	2021	\$ 153,397.00	10	Straight line	\$ 153,397.00	2031	2027	\$ 199,500.00
Security Camera	31 - Common Services &/Or Equipment Pool	2018	\$ 14,312.00	5	Straight line	\$ 5,724.80	2023	2027	\$ 18,700.00
Highway sander	32 - Roads, Streets, Walk & Lighting	2015	\$ 11,703.00	5	Straight line	-	2020	2027	\$ 15,300.00
Kubota Tractor	32 - Roads, Streets, Walk & Lighting	2017	\$ 35,000.00	10	Straight line	\$ 21,000.00	2027	2027	\$ 45,500.00
Water meter system	41 - Water Supply & Distribution System	2010	\$ 213,582.17	10	Straight line	-	2020	2027	\$ 277,700.00
20ft screen fence for ball diamond	72 - Recreation/Parks Facilities & Programs	2013	\$ 5,276.00	10	Straight line	\$ 1,055.20	2023	2027	\$ 6,900.00
Float Additon	72 - Recreation/Parks Facilities & Programs	2020	\$ 19,999.97	10	Straight line	\$ 17,999.97	2030	2027	\$ 26,000.00





Town of Calmar
2022 Capital Budget & 2023 - 2027 Capital Budget Plan
 Friday, April 8, 2022



Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Kubota cargo box spreader	72 - Recreation/Parks Facilities & Programs	2019	\$ 5,350.00	10	Straight line	\$ 4,280.00	2029	2027	\$ 7,000.00
Kubota Tractor with Mower and Sweeper	72 - Recreation/Parks Facilities & Programs	2018	\$ 44,681.00	10	Straight line	\$ 31,276.70	2028	2027	\$ 58,100.00
Kubota utility vehicle	72 - Recreation/Parks Facilities & Programs	2016	\$ 21,904.76	5	Straight line	-	2021	2027	\$ 28,500.00
Park Benches & Tables	72 - Recreation/Parks Facilities & Programs	2021	\$ 16,861.64	10	Straight line	\$ 16,861.64	2031	2027	\$ 22,000.00
Spray Park Equipment (72 - Recreation/Parks Facilities & Programs	2021	\$ 28,668.00	10	Straight line	\$ 28,668.00	2031	2027	\$ 37,300.00
Westview Park Playground	72 - Recreation/Parks Facilities & Programs	2015	\$ 46,937.99	10	Straight line	\$ 18,775.20	2025	2027	\$ 61,100.00
Fencing	32 - Roads, Streets, Walk & Lighting	2018	\$ 57,000.00	10	Straight line	\$ 39,900.00	2028	2028	\$ 74,100.00
Zamboni	31 - Common Services &/Or Equipment Pool	1990	\$ 68,097.33	10	Straight line	-	2000	2029	\$ 88,600.00
Street Cameras (4)	26 - By-Law Enforcement & Other	2021	\$ 39,018.40	10	Straight line	\$ 39,018.40	2031	2031	\$ 50,800.00
2008 Turner/SWS (Trailer)	31 - Common Services &/Or Equipment Pool	2008	\$ 4,680.00	10	Straight line	-	2018	2032	\$ 6,100.00
Sweeper	32 - Roads, Streets, Walk & Lighting	2013	\$ 242,128.00	10	Straight line	\$ 48,425.60	2023	2032	\$ 314,800.00
Arena Heat Exchanger	72 - Recreation/Parks Facilities & Programs	2021	\$ 36,200.00	10	Straight line	\$ 36,200.00	2031	2032	\$ 47,100.00
Ball Diamond Playground	72 - Recreation/Parks Facilities & Programs	2018	\$ 92,428.15	10	Straight line	\$ 64,699.71	2028	2032	\$ 120,200.00
Bleachers	72 - Recreation/Parks Facilities & Programs	2013	\$ 15,810.00	10	Straight line	\$ 3,162.00	2023	2032	\$ 20,600.00
New Offset Flail Mower	72 - Recreation/Parks Facilities & Programs	2012	\$ 7,326.00	10	Straight line	\$ 732.60	2022	2032	\$ 9,600.00
Skid Steer - Public Works	31 - Common Services &/Or Equipment Pool	2017	\$ 54,447.00	20	Straight line	\$ 43,557.60	2037	2037	\$ 70,800.00
2020 CAT Grader	31 - Common Services &/Or Equipment Pool	2020	\$ 404,900.00	20	Straight line	\$ 384,655.00	2040	2040	\$ 526,400.00
2009 Pallet Forks	31 - Common Services &/Or Equipment Pool	2009	\$ 6,400.00	10	Straight line	-	2019	2042	\$ 8,400.00
Cat loader	31 - Common Services &/Or Equipment Pool	2019	\$ 230,400.00	20	Straight line	\$ 207,360.00	2039	2042	\$ 299,600.00
Ice Breaker	31 - Common Services &/Or Equipment Pool	2020	\$ 37,979.00	10	Straight line	\$ 34,181.10	2030	2042	\$ 49,400.00
Solar Equipment - Rooftop - Arena	72 - Recreation/Parks Facilities & Programs	2021	\$ 372,235.80	25	Straight line	\$ 372,235.80	2046	2047	\$ 484,000.00
SWL-DB-132 WBM Hyd Blade Serial# 1W65145-1	31 - Common Services &/Or Equipment Pool	2021	\$ 20,285.00	20	Straight line	\$ 20,285.00	2041	2052	\$ 26,400.00
			-						
Machinery & Equipment - Totals			\$ 3,446,155.08			\$ 1,911,165.80			\$ 4,414,900.00





Town of Calmar

2022 Capital Budget & 2023 - 2027 Capital Budget Plan

Friday, April 8, 2022



Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Land									
21124672	72 - Recreation/Parks Facilities & Programs	1954	\$ 1,200.00		Not Applicable	\$ 1,200.00	1954	2023	\$ -
21244439	72 - Recreation/Parks Facilities & Programs	1960	\$ 464.00		Not Applicable	\$ 464.00	1960	2023	\$ -
21244439	72 - Recreation/Parks Facilities & Programs	1960	\$ 464.00		Not Applicable	\$ 464.00	1960	2023	\$ -
16335813	72 - Recreation/Parks Facilities & Programs	1964	\$ 1.00		Not Applicable	\$ 1.00	1964	2023	\$ -
16394777	72 - Recreation/Parks Facilities & Programs	1969	\$ 600.00		Not Applicable	\$ 600.00	1969	2023	\$ -
21244421	72 - Recreation/Parks Facilities & Programs	1970	\$ 250.00		Not Applicable	\$ 250.00	1970	2023	\$ -
21244447	72 - Recreation/Parks Facilities & Programs	1970	\$ 1.00		Not Applicable	\$ 1.00	1970	2023	\$ -
21244421	72 - Recreation/Parks Facilities & Programs	1970	\$ 250.00		Not Applicable	\$ 250.00	1970	2023	\$ -
21244447	72 - Recreation/Parks Facilities & Programs	1970	\$ 1.00		Not Applicable	\$ 1.00	1970	2023	\$ -
21124664	72 - Recreation/Parks Facilities & Programs	1970	\$ 1.00		Not Applicable	\$ 1.00	1970	2023	\$ -
20840898	72 - Recreation/Parks Facilities & Programs	1972	\$ 1.00		Not Applicable	\$ 1.00	1972	2023	\$ -
20840898	72 - Recreation/Parks Facilities & Programs	1972	\$ 1.00		Not Applicable	\$ 1.00	1972	2023	\$ -
15060114	72 - Recreation/Parks Facilities & Programs	1975	\$ 154,000.00		Not Applicable	\$ 154,000.00	1975	2023	\$ -
12280541	72 - Recreation/Parks Facilities & Programs	1980	\$ 1.00		Not Applicable	\$ 1.00	1980	2023	\$ -
18111781	72 - Recreation/Parks Facilities & Programs	1986	\$ 176,000.00		Not Applicable	\$ 176,000.00	1986	2023	\$ -
15423023	72 - Recreation/Parks Facilities & Programs	1990	\$ 11,000.00		Not Applicable	\$ 11,000.00	1990	2023	\$ -
13167656	72 - Recreation/Parks Facilities & Programs	1990	\$ 1.00		Not Applicable	\$ 1.00	1990	2023	\$ -
23887490	72 - Recreation/Parks Facilities & Programs	1992	\$ 1.00		Not Applicable	\$ 1.00	1992	2023	\$ -
24158982	72 - Recreation/Parks Facilities & Programs	1992	\$ 1.00		Not Applicable	\$ 1.00	1992	2023	\$ -
23353378	72 - Recreation/Parks Facilities & Programs	1992	\$ 1.00		Not Applicable	\$ 1.00	1992	2023	\$ -
18111708	72 - Recreation/Parks Facilities & Programs	1994	\$ 130,153.00		Not Applicable	\$ 130,153.00	1994	2023	\$ -
29459260	72 - Recreation/Parks Facilities & Programs	2002	\$ 1.00		Not Applicable	\$ 1.00	2002	2023	\$ -
18115825	72 - Recreation/Parks Facilities & Programs	2004	\$ 66,500.00		Not Applicable	\$ 66,500.00	2004	2023	\$ -
31380074	72 - Recreation/Parks Facilities & Programs	2005	\$ 1.00		Not Applicable	\$ 1.00	2005	2023	\$ -
31595327	72 - Recreation/Parks Facilities & Programs	2006	\$ 1.00		Not Applicable	\$ 1.00	2006	2023	\$ -
28379865	72 - Recreation/Parks Facilities & Programs	2006	\$ 230,000.00		Not Applicable	\$ 230,000.00	2006	2023	\$ -
17341017	72 - Recreation/Parks Facilities & Programs	2007	\$ 85,660.00		Not Applicable	\$ 85,660.00	2007	2023	\$ -
32525034	72 - Recreation/Parks Facilities & Programs	2007	\$ 1.00		Not Applicable	\$ 1.00	2007	2023	\$ -
3525026	72 - Recreation/Parks Facilities & Programs	2007	\$ 1.00		Not Applicable	\$ 1.00	2007	2023	\$ -
32972226	72 - Recreation/Parks Facilities & Programs	2008	\$ 1.00		Not Applicable	\$ 1.00	2008	2023	\$ -
32972234	72 - Recreation/Parks Facilities & Programs	2008	\$ 1.00		Not Applicable	\$ 1.00	2008	2023	\$ -
32972200	72 - Recreation/Parks Facilities & Programs	2008	\$ 1.00		Not Applicable	\$ 1.00	2008	2023	\$ -
32972218	72 - Recreation/Parks Facilities & Programs	2008	\$ 1.00		Not Applicable	\$ 1.00	2008	2023	\$ -
Rigco - .47 acres - public utility lot (H.2)	32 - Roads, Streets, Walk & Lighting	2013	\$ 59,562.00		Not Applicable	\$ 59,562.00	2013	2023	\$ -
Public Works Town Shop Expansion	32 - Roads, Streets, Walk & Lighting	2017	\$ 227,000.00		Not Applicable	\$ 227,000.00	2017	2023	\$ -
Imperial Oil Lots	72 - Recreation/Parks Facilities & Programs	2018	\$ 149,000.00		Not Applicable	\$ 149,000.00	2018	2023	\$ -
			\$ (0.06)						
Land - Totals			\$ 1,292,122.94			\$ 1,292,123.00			\$ -





Town of Calmar

2022 Capital Budget & 2023 - 2027 Capital Budget Plan

Friday, April 8, 2022



Asset Name	Department	Acq. Year	Cost	Expected Useful Life	Method	Asset Value at Dec 31, 2021	Replacement Year	Projected Replacement Year	Replacement Value
Gravel Pad for Mobile P.W. Trailer	32 - Roads, Streets, Walk & Lighting	2014	\$ 43,641.04	6		-	2020	2023	\$ 56,800.00
Calmar Recreation Park (Zolner land) - engineering design	72 - Recreation/Parks Facilities & Programs	2021		10			2031	2023	\$ -
Phase II Zolner	72 - Recreation/Parks Facilities & Programs	2012	\$ 31,743.58			\$ 31,743.58	2012	2023	\$ 41,300.00
Highway 39 fencing	72 - Recreation/Parks Facilities & Programs	2011	\$ 43,620.00	15		\$ 14,540.00	2026	2026	\$ 56,800.00
Basketball court \$16,200.00	72 - Recreation/Parks Facilities & Programs	2009	\$ 16,200.00			\$ 16,200.00	2009	2027	\$ 21,100.00
Granite Monument	74 - Culture: Community Hall Library, Museum etc.	1990	\$ 51,694.66	60		\$ 24,985.75	2050	2050	\$ 67,300.00
Calmar Memorial Wall	72 - Recreation/Parks Facilities & Programs	2017	\$ 16,835.63	60		\$ 15,713.25	2077	2072	\$ 21,900.00
Land improvements - Totals			\$ 203,734.91			\$ 103,182.58			\$ 265,200.00
Engineering Structures - Total			\$ 21,502,080.21			\$ 11,213,728.32			\$ 27,940,400.00
Buildings - Totals			\$ 14,251,617.93			\$ 9,172,239.89			\$ 18,528,400.00
Vehicles - Total			\$ 604,742.06			\$ 215,758.96			\$ 786,200.00
Machinery & Equipment - Totals			\$ 3,446,155.08			\$ 1,911,165.80			\$ 4,414,900.00
Land - Totals			\$ 1,292,122.94			\$ 1,292,123.00			\$ -
Land improvements - Totals			\$ 203,734.91			\$ 103,182.58			\$ 265,200.00
Grand Total			\$ 41,300,453.13	\$ -	\$ -	\$ 23,908,198.55	\$ -	\$ -	\$ 51,935,100.00
	00 - General Purpose		\$ 10,240.51			\$ -			\$ 13,400.00
	12 - General Administration & Other		\$ 1,691,065.76			\$ 882,546.08			\$ 2,218,100.00
	23 - Fire Fighting & Preventive Services		\$ 761,868.32			\$ 175,236.23			\$ 989,700.00
	26 - By-Law Enforcement & Other		\$ 245,538.18			\$ 151,003.93			\$ 319,600.00
	31 - Common Services &/Or Equipment Pool		\$ 5,529,016.99			\$ 4,469,999.50			\$ 7,116,300.00
	32 - Roads, Streets, Walk & Lighting		\$ 10,836,999.16			\$ 6,207,546.90			\$ 13,697,800.00
	37 - Storm Sewers & Drainage		\$ 2,702,096.01			\$ 973,817.19			\$ 3,514,900.00
	41 - Water Supply & Distribution System		\$ 9,214,184.18			\$ 5,273,038.00			\$ 11,980,600.00
	42 - Sanitary Sewage Service & Treatment		\$ 4,617,231.44			\$ 2,112,394.35			\$ 6,004,400.00
	72 - Recreation/Parks Facilities & Programs		\$ 4,771,209.82			\$ 3,235,482.66			\$ 4,882,600.00
	74 - Culture: Community Hall Library, Museum etc.		\$ 921,004.82			\$ 427,133.71			\$ 1,197,700.00
Total All Departments			\$ 41,300,453.19			\$ 23,908,198.55			\$ 51,935,100.00
							2023		\$ 1,218,900.00
							2024		\$ 624,500.00
							2025		\$ 2,349,400.00
							2026		\$ 347,900.00
							2027		\$ 2,263,500.00
							2028		\$ 74,100.00
							2029		\$ 88,600.00
							2030		\$ 791,000.00
							2031		\$ 1,105,500.00
							2032		\$ 4,459,300.00
							2033 (+)		\$ 38,957,000.00



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
Operating					
General Municipal Operating	For working capital purposes, to provide funding for unanticipated operating expenditures while providing municipal services, and for unforeseen general	One-time transfers and one-time unbudgeted sources of revenue.	16% of annual operating revenues (approx. 2 months)	50% of annual operating revenues (approx. 6 months)	GFOA best practices as applied upon assessment of the Town's circumstances and considering any short-term operating credit facilities available.
Corporate Operating Contingency	Subject to multi-year budgeting being approved by Council or required by provincial legislation, to fund unexpected or emergent operating demands that arise as a natural consequence of multi-year budgeting.	From municipal property taxes as required.	1% of annual budgeted municipal property taxes	1.5% of annual budgeted municipal property taxes	Comparison to amounts set by other municipalities and historical experience.
Tax Stabilization	To mitigate tax rate increases in cases of an emergent and/or non-recurring nature.	One-time transfers and one-time unbudgeted sources of revenue.	3% of annual operating expenditures	7% of annual operating expenditures	Estimated based on economic fluctuations and provincial funding patterns.
Emergency Response	To fund operations, repairs and/or prevention of a community disaster or emergency.	From municipal property taxes as required.	2% of annual budgeted municipal property taxes	5% of annual budgeted municipal property taxes	Estimation of the cost for a mid range disaster after cost recovery grants from Federal and Provincial governments.



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
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Capital Reserves

General Municipal Capital	To fund new capital projects or for capital expenditures necessary in cases of emergency	Transfers from property tax revenue, annual contributions to capital from operations, and one-time transfers to boost reserve levels.	Adequate to fund new capital projects identified as reserve funded in the long-term financial capital planning summary and unanticipated capital expenditures within the next 5 years.	Adequate to fund new capital projects identified as reserve funded in the long-term financial capital planning summary and unanticipated capital expenditures within the next 10 years.	Best practices call for fund balances based upon an analysis of the needs of the municipality, taking into consideration long term financial strategies, capital project plans, and asset management plans.
Asset Replacement/ Rehabilitation	To fund asset rehabilitation and replacement capital projects.	Transfers from annual operating surpluses, budgeted transfers from municipal property tax revenue, and other one-time transfers to boost reserve levels.	Adequate to fund rehabilitation and replacement capital projects identified as reserve funded in the long-term financial capital planning summary and unanticipated capital expenditures within the next 5 years.	Adequate to fund rehabilitation and replacement capital projects identified as reserve funded in the long-term financial capital planning summary and unanticipated capital expenditures within the next 10 years.	Best practices call for fund balances based upon an analysis of the needs of the municipality, taking into consideration long-term financial strategies, asset management plans, and annual depreciation amounts.



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
Program Specific					
Water Utility	To fund capital projects related to the Water and Utility metering Systems.	(1) special financing initiatives (2) special requisitions (3) grant funding specific to utility programs (4) net surplus from annual operations of the Utility department	\$500,000	\$1,000,000	Estimation based on rate model projections of reserve requirements to fund anticipated water capital projects over the next 10 years.
Wastewater Utility	To fund capital projects related to the Wastewater and Storm Drainage Systems.	(1) special financing initiatives (2) special requisitions (3) grant funding specific to utility programs (4) net surplus from annual operations of the Utility department	\$750,000	\$1,250,000	Estimation based on rate model projections of reserve requirements to fund anticipated wastewater capital projects over the next 10 years.
Solid Waste Collection	To fund the lifecycle replacement of capital infrastructure or future capital acquisitions relating to solid waste	(1) special financing initiatives, (2) special requisitions (3) grant funding	\$250,000	\$300,000	Estimation based on rate model projections of reserve requirements to fund anticipated solid waste



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
	collection services.	(4) net operating surplus of the Solid Waste Collection department			recycling capital projects over the next 10 years.
Solid Waste Recycling	To fund the lifecycle replacement of capital infrastructure or future capital acquisitions relating to solid waste recycling services.	(1) special financing initiatives, (2) special requisitions (3) grant funding (4) net operating surplus of the Solid Waste Recycling department	\$250,000	\$350,000	Estimation based on rate model projections of reserve requirements to fund anticipated solid waste recycling capital projects over the next 10 years.
Affordable Housing	To fund the construction and operation of Affordable Housing, units, and acquisition of land	Mill rate assessment on residential and non-residential sectors ¹ and one-time transfers to boost reserve levels per Council resolution or policy.	TBD	TBD	Best practices call for fund balances based upon an analysis of the needs of the municipality, taking into consideration strategic and capital project plan.
Protective Services	To fund expenses related to policing or traffic safety initiatives and community safety initiatives and programs.	10% of the revenues from enforcement	None	None	None



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
Culture Trust Fund	To fund local, invitational, open or commemorative art competitions, community art projects, public art projects, and related maintenance and operations of the public art program. Fund cultural events or projects as per Council resolution	Annual budget allocations equal to \$5 per capita and allocation of 0.5% of the Town contributions to above ground construction projects.	None	None	None
Economic Development	To fund economic development initiatives and/or programs.	Annual budget allocations equal to \$8 per capita	None	None	None
Special Projects	To fund special projects that are partially funded through fundraisers and/or private donations	Donations, fundraisers and/or Town Council resolutions	None	None	None
Library Board	To fund special projects and in year funding shortfalls	Program surplus at year end	None	None	None
Sustainability	To fund programs and projects to finance and promote energy efficiency, greenhouse gas reduction measures, and climate adaptation.	50% of the Transfers from franchise fees	None	None	None



Town of Calmar Reserve's Policy – Schedule A (With GL Accounts)

Fund	Purpose	Funding Source(s)	Minimum \$ Level	Target/Optimum \$ Level	Rationale Used to Establish Levels
Dedicated – Funded by Development					
Offsite Levy	To fund the future costs to provide new or expanded infrastructure required for development	Levies assessed to development in accordance with the Municipal Government Act	None	None	None
Recreation Contributions	To fund recreation projects in accordance with the Recreation Contribution Policy	To accumulate voluntary contributions from development towards new recreation infrastructure	None	None	None
Cash in-lieu of Municipal Reserve	To fund public parks, public recreation areas or school authority developments as are allowed by Section 671(2) of the MGA	Funds are collected as part of the Subdivision approval process, and payments are outlined in a Subdivision Servicing Agreement.	None	None	None





Town of Calmar
Reserve Continuity
Friday, April 8, 2022



Account Details		Historical					Current & Future				
GL Account	Description	2016 YTD	2017 YTD	2018 YTD	2019 YTD	2020 YTD	2021 YTD	2021 Budget	2022 Budget	2023 Budget	2024 Budget
1-12-00-920	ADMIN - Drawn from Reserves	\$ -	\$ -	\$ -	\$ -	\$ (20,730.07)	\$ (71,411.26)	\$ (105,000.00)	\$ (150,400.00)	\$ -	\$ -
1-23-00-920	FIRE - Drawn from Reserves	\$ -	\$ (400,888.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-24-00-920	DISASTER - Drawn from Reserves	\$ -	\$ -	\$ (20,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-26-00-920	BYLAW - Drawn from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-32-00-920	PUB WORKS - Drawn from Reserves	\$ -	\$ (42,785.31)	\$ -	\$ (48,661.42)	\$ (199,978.55)	\$ (205,953.41)	\$ (236,055.00)	\$ -	\$ -	\$ -
1-41-00-920	WATER - Drawn from Reserves	\$ -	\$ (126,950.30)	\$ -	\$ -	\$ -	\$ (16,125.50)	\$ (20,000.00)	\$ -	\$ -	\$ -
1-42-00-920	SEWER - Drawn from Reserves	\$ -	\$ (41,022.95)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-61-00-920	MUNI DEV - Contributed from Reserves	\$ (22,400.96)	\$ (19,806.29)	\$ -	\$ (58,495.02)	\$ (59,769.97)	\$ -	\$ -	\$ -	\$ -	\$ -
1-62-00-920	Transfer From Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,000.00)	\$ (116,000.00)	\$ -	\$ -	\$ -
1-72-00-920	Transfer From Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,000.00)	\$ -	\$ -	\$ -	\$ -
1-72-01-920	REC FAC - Drawn from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-72-02-920	REC FAC - Drawn from Reserves	\$ (4,182.63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-74-00-920	CULTURE - Drawn from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Draws from Reserve for Operating		\$ (26,583.59)	\$ (631,453.65)	\$ (20,000.00)	\$ (107,156.44)	\$ (327,664.94)	\$ (349,490.17)	\$ (477,055.00)	\$ (150,400.00)	\$ -	\$ -
5-11-00-640	COUNCIL - Contributed from Reserve	\$ -	\$ -	\$ -	\$ (9,714.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5-12-00-640	ADMIN - Contributed from Reserve	\$ -	\$ -	\$ -	\$ -	\$ (78,843.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5-23-00-640	FIRE - Contributed from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5-26-00-640	BYLAW - Contributed from Reserve	\$ (52,210.00)	\$ (15,874.34)	\$ (10,235.24)	\$ -	\$ (43,115.54)	\$ (8,997.40)	\$ -	\$ -	\$ -	\$ -
5-32-00-640	ROADS - Contributed from Reserve	\$ -	\$ (377,183.29)	\$ (14,312.00)	\$ (541,905.47)	\$ (570,987.47)	\$ (198,720.66)	\$ (407,474.00)	\$ -	\$ -	\$ -
5-41-00-640	WATER - Contributed from Reserve	\$ -	\$ (188,333.31)	\$ (15,976.30)	\$ -	\$ (5,415.28)	\$ -	\$ -	\$ -	\$ -	\$ -
5-42-00-640	SEWER - Contributed from Reserve	\$ -	\$ -	\$ (95,816.18)	\$ -	\$ (66,734.26)	\$ -	\$ -	\$ -	\$ -	\$ -
5-61-00-640	MUNI DEV - Contributed from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5-72-00-640	Contributed From Reserve	\$ -	\$ -	\$ -	\$ -	\$ (19,999.97)	\$ -	\$ -	\$ -	\$ -	\$ -
5-72-01-640	REC FAC - Contributed from Reserve	\$ (54,205.75)	\$ (37,887.52)	\$ (126,665.31)	\$ (5,350.00)	\$ -	\$ (270,791.19)	\$ (178,000.00)	\$ -	\$ -	\$ -
5-72-02-640	REC FAC - Contributed from Reserve	\$ -	\$ (106,789.91)	\$ (107,895.05)	\$ (60,392.69)	\$ (38,217.94)	\$ (19,015.00)	\$ (95,034.00)	\$ -	\$ -	\$ -
5-74-00-640	CULTURE - Contributed from Reserve	\$ -	\$ -	\$ (38,861.11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Draws from Reserve for Capital		\$ (106,415.75)	\$ (726,068.37)	\$ (409,761.19)	\$ (617,362.16)	\$ (823,313.46)	\$ (497,524.25)	\$ (680,508.00)	\$ -	\$ -	\$ -
2-11-00-761	COUNCIL - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-12-00-761	ADMIN - Transfer to Reserves	\$ 640,386.00	\$ 546,900.00	\$ 554,900.00	\$ 413,021.00	\$ 576,500.00	\$ 35,000.00	\$ 544,100.00	\$ 644,100.00	\$ 744,100.00	\$ 844,100.00
2-12-00-995	ADMIN - Year End Surplus to Reserve Trnsfr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-23-00-761	FIRE - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-24-00-761	DISASTER - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-26-00-761	BYLAW - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-32-00-761	ROADS - Transfer to Reserves	\$ -	\$ -	\$ -	\$ 210,000.00	\$ 130,000.00	\$ -	\$ 140,000.00	\$ -	\$ -	\$ -
2-41-00-761	WATER - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-42-00-761	SEWER - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-43-00-761	GARBAGE - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-61-00-761	MUNI DEV - Transfer to Reserves	\$ 1,968.01	\$ 107,556.05	\$ 3,675.96	\$ 4,980.65	\$ 3,121.38	\$ -	\$ -	\$ -	\$ -	\$ -
2-72-00-761	REC FAC - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-72-01-761	REC FAC - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ 1,283.46	\$ -	\$ -	\$ -	\$ -	\$ -
2-72-02-761	REC FAC - Transfer to Reserves	\$ 327.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-74-00-761	CULTURE - Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-74-01-761	CULTURE - Transfer to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-97-00-995	REQUISITION - Repayment of Depleted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Contributions to Reserve for Operating		\$ 642,681.51	\$ 654,456.05	\$ 558,575.96	\$ 628,001.65	\$ 710,904.84	\$ 35,000.00	\$ 684,100.00	\$ 644,100.00	\$ 744,100.00	\$ 844,100.00
6-23-00-761	FIRE - Transfer to Reserve	\$ 65,848.80	\$ 384,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6-32-00-761	ROADS - Transfer to Reserves	\$ -	\$ 14,933.00	\$ -	\$ 3,160.00	\$ 7,480.00	\$ -	\$ -	\$ -	\$ -	\$ -
6-41-00-761	WATER - Transfer to Reserve	\$ 199,590.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6-72-01-761	REC FAC - Transfer to Reserves	\$ 271,500.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Contributions to Reserve for Capital		\$ 536,939.59	\$ 399,483.00	\$ 50,000.00	\$ 3,160.00	\$ 7,480.00	\$ -	\$ -	\$ -	\$ -	\$ -





Town of Calmar
Reserve Continuity
Friday, April 8, 2022



Account Details		Historical					Current & Future				
GL Account	Description	2016 YTD	2017 YTD	2018 YTD	2019 YTD	2020 YTD	2021 YTD	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Total Draws from Reserve		\$ (132,999.34)	\$ (1,357,522.02)	\$ (429,761.19)	\$ (724,518.60)	\$ (1,150,978.40)	\$ (847,014.42)	\$ (1,157,563.00)	\$ (150,400.00)	\$ -	\$ -
Total Transfers to Reserve		\$ 1,179,621.10	\$ 1,053,939.05	\$ 608,575.96	\$ 631,161.65	\$ 718,384.84	\$ 35,000.00	\$ 684,100.00	\$ 644,100.00	\$ 744,100.00	\$ 844,100.00
Net Reserve Transfers		\$ 1,046,621.76	\$ (303,582.97)	\$ 178,814.77	\$ (93,356.95)	\$ (432,593.56)	\$ (812,014.42)	\$ (473,463.00)	\$ 493,700.00	\$ 744,100.00	\$ 844,100.00
4-12-00-79	ADMIN - Computer Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-72-00-71	REC FAC - Reserves for ongoing Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-63	RESERVE - Reserve from Sale of Karen's Cafe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-63	RESERVE - Land Sale Reserve	\$ (448,715.54)	\$ (221,715.54)	\$ (111,587.36)	\$ (111,587.36)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-71	RESERVE - Operating Contingency Reserve	\$ (181,191.27)	\$ (120,228.19)	\$ (189,992.95)	\$ (338,959.51)	\$ (472,116.96)	\$ (306,374.70)	\$ (306,374.70)	\$ (306,374.70)	\$ (306,374.70)	\$ (306,374.70)
4-77-00-71	Debenture Stabilization Reserve	\$ -	\$ -	\$ -	\$ (307,500.00)	\$ (246,422.00)	\$ (55,344.00)	\$ (55,344.00)	\$ (55,344.00)	\$ (55,344.00)	\$ (55,344.00)
4-77-00-72	Incentive Grant Reserve	\$ -	\$ -	\$ -	\$ -	\$ (60,000.00)	\$ (53,000.00)	\$ (53,000.00)	\$ (53,000.00)	\$ (53,000.00)	\$ (53,000.00)
4-77-00-90	RESERVE - Off Site Levy Reserve	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-90	RESERVE - Water Offsite Reserve	\$ (94,634.97)	\$ (71,464.48)	\$ (72,633.80)	\$ (74,218.13)	\$ (69,795.77)	\$ (69,795.77)	\$ (69,795.77)	\$ (69,795.77)	\$ (69,795.77)	\$ (69,795.77)
4-77-00-90	RESERVE - Sewer Offsite Reserve	\$ (101,190.18)	\$ (107,323.63)	\$ (109,079.68)	\$ (111,459.01)	\$ (112,950.13)	\$ (112,950.13)	\$ (112,950.13)	\$ (112,950.13)	\$ (112,950.13)	\$ (112,950.13)
4-77-00-90	RESERVE - Transportation Offsite Reserve	\$ (34,991.86)	\$ (45,873.03)	\$ (46,623.62)	\$ (47,640.61)	\$ (48,277.95)	\$ (48,277.95)	\$ (48,277.95)	\$ (48,277.95)	\$ (48,277.95)	\$ (48,277.95)
4-77-00-90	RESERVE - Infrastructure Reserve	\$ (1,229,976.79)	\$ (1,177,760.19)	\$ (1,390,106.89)	\$ (851,361.42)	\$ (594,207.05)	\$ (418,819.08)	\$ (418,819.08)	\$ (912,519.08)	\$ (1,656,619.08)	\$ (2,500,719.08)
4-77-00-91	RESERVE - Fleet Services Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-91	RESERVE - Water Play Park Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-92	RESERVE - Arena Compressor Reserve	\$ (94,989.60)	\$ (131,850.00)	\$ (23,954.95)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-92	RESERVE - Town Hall Reserve	\$ (57,333.86)	\$ (67,333.86)	\$ (87,333.86)	\$ (97,619.86)	\$ (38,776.86)	\$ (38,776.86)	\$ (38,776.86)	\$ (38,776.86)	\$ (38,776.86)	\$ (38,776.86)
4-77-00-93	RESERVE - Protective Services Reserve	\$ (16,338.80)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-93	RESERVE - Disaster Services Reserve	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,000.00)	\$ (1,308.46)	\$ (1,308.46)	\$ (1,308.46)	\$ (1,308.46)	\$ (1,308.46)	\$ (1,308.46)
4-77-00-94	RESERVE - Constabulary Reserve	\$ -	\$ -	\$ (41,424.00)	\$ (41,424.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-94	RESERVE - Transportation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4-77-00-95	RESERVE - Parks Facility Reserve	\$ (289,136.64)	\$ (380,317.62)	\$ (303,652.31)	\$ (338,200.31)	\$ (304,739.38)	\$ (50,948.19)	\$ (50,948.19)	\$ (50,948.19)	\$ (50,948.19)	\$ (50,948.19)
4-77-00-95	RESERVE - Arena Building Reserve	\$ (327.50)	\$ (327.50)	\$ (165,480.50)	\$ (129,042.76)	\$ (70,824.85)	\$ (51,809.85)	\$ (51,809.85)	\$ (51,809.85)	\$ (51,809.85)	\$ (51,809.85)
4-77-00-95	RESERVE - Library Facility Reserve	\$ -	\$ (39,050.00)	\$ (188.89)	\$ (188.89)	\$ (188.89)	\$ (188.89)	\$ (188.89)	\$ (188.89)	\$ (188.89)	\$ (188.89)
Reserve Balances		\$ (2,551,827.01)	\$ (2,366,244.04)	\$ (2,545,058.81)	\$ (2,452,201.86)	\$ (2,019,608.30)	\$ (1,207,593.88)	\$ (1,207,593.88)	\$ (1,701,293.88)	\$ (2,445,393.88)	\$ (3,289,493.88)

