

## AGENDA

SPECIAL MEETING OF COUNCIL TO BE HELD  
IN-PERSON & VIRTUALLY ON  
OCTOBER 12, 2022 COMMENCING AT 5:30 PM

**GoToMeeting**

**Public Access Code: 738-393-413**

ITEM	SOURCE
1.	Call to Order
2.	Adoption of Agenda
3.	Bylaws or Policies - None
4.	New Business
	a) First Draft Budget – General Revenue, Administration, Protective Services, Library
5.	Adjournment



**Town of Calmar**

Request for Discussion (RFD)

Meeting:	Special Council Meeting
Meeting Date:	October 12, 2022
Originated By:	CAO Losier
Title:	Draft Budget 2023 Info Package 2
Approved By:	CAO Losier
Agenda Item Number:	4 A

**BACKGROUND/PROPOSAL:**

Administration has been working at assembling draft budget information for several weeks. This second bundle contains information about:

- General Revenues
- Administration
- Protective Services
- Library
- Requisitions

The intent is to have a few departments presented which should make it easier to eventually cover the entire operational budget. The information contained should be considered preliminary as the draft budget will evolve until Council makes the final decision. The budget deliberations are anticipated in December of 2022, after the Town has conducted some public engagement on the budget.

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

The benefit of the approach is that it will provide information to Council in package that can easily be digested. It will also provide opportunities to discuss the level of services. The disadvantage is that Council will not have a complete picture until we are done the first round of presentations.

In this bundle, Administration is contemplating a service level enhancement in the field of Protective Services. As discussed at the September 26 Council meeting, Calmar is exploring the option of initiating a pilot project for a Specialized Peace Officer. Administration is collecting information about the various courses and preliminary information suggests a potential cost of

about \$31,468 for the full program which would include all modules. These modules would be in regard to Traffic, Criminal Code, Court, Guns, and Subject Control.

As noted in the September 26 meeting, the intent would not be to undertake everything, but to target specifically the courses that would alleviate the pressure points. To that effect, Administration has sent an inquiry to the RCMP to obtain the most recent statistics as the one that were originally used in the SPO pilot discussion were from 2016. As we get more detailed information about the potential pilot program, we will update Council.

In addition to the SPO program, Administration is proposing to enhance the Protective services by adding a bylaw officer at a 0.6 FTE (Full time employment). This would equate to 3 days per week. This would allow the Town to focus the CPO on crime prevention, investigations, and traffic, while the bylaw officer would dedicate their time to bylaw enforcement which is in high demand from our community. This scenario would also allow the Town to meet its Emergency Management obligations, which have been neglected in the last few years.

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

Administration believes that the enhanced Protective Services could be self sufficient based on historical data collected before the CPO received the direction to focus on bylaw enforcement as the top priority.



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-00-XX-XXX	GENERAL	(3,780,000.00)	-4%	(3,629,867.00)	(3,690,850.00)	(3,723,020.00)	
1-12-XX-XXX	ADMINISTRATION	(181,700.00)	-94%	(10,000.00)	(10,000.00)	(10,000.00)	No reserve transfer or operational MSI
1-21-XX-XXX	POLICING	0.00	#DIV/0!	(88,000.00)	(132,100.00)	(132,100.00)	Reallocation of RCMP Cost Funding Model (offset)
1-23-XX-XXX	FIRE	0.00	#DIV/0!	0.00	0.00	0.00	
1-24-XX-XXX	DISASTER	0.00	#DIV/0!	0.00	0.00	0.00	
1-26-XX-XXX	PROTECTIVE SERVICES	(34,100.00)	185%	(97,200.00)	(97,500.00)	(97,900.00)	Increased Fine Revenue
1-74-XX-XXX	LIBRARY	(103,600.00)	0%	(103,600.00)	(103,600.00)	(103,600.00)	
1-97-XX-XXX	REQUISITIONS	(844,100.00)	-6%	(793,600.00)	(793,600.00)	(793,600.00)	Removal of RCMP
2-12-XX-XXX	ADMINISTRATION	771,100.00	20%	928,510.00	952,675.00	962,575.00	Redistribution of Payroll & expense adjustments
2-21-XX-XXX	POLICING	0.00	#DIV/0!	88,000.00	132,100.00	132,100.00	Reallocation of RCMP Cost Funding Model (offset)
2-23-XX-XXX	FIRE	175,800.00	2%	179,500.00	180,200.00	180,600.00	
2-24-XX-XXX	DISASTER	61,700.00	48%	91,585.80	91,000.00	91,650.00	Redistribution of Payroll & expense adjustments
2-26-XX-XXX	PROTECTIVE SERVICES	186,000.00	30%	241,905.13	231,850.00	237,000.00	Increased level of service
2-74-XX-XXX	LIBRARY	198,000.00	7%	212,371.00	225,600.00	233,200.00	
2-97-XX-XXX	REQUISITIONS	844,100.00	-6%	793,600.00	793,600.00	793,600.00	Removal of RCMP



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-00-00-110	GEN - Residential Taxes	(2,275,600.00)	1%	(2,292,667.00)	(2,350,650.00)	(2,380,820.00)	Increase of 0.75% nominal increase
1-00-00-111	GEN - Non-Residential Taxes	(607,200.00)	0%	(610,000.00)	(613,000.00)	(615,000.00)	Minimum taxes payable for all properties @ \$500. This is based on 2022 calculations (2022 Budget amount was not based on the actual, but was based of of \$1,000 minimum)
1-00-00-112	Minimum Tax Levy	(33,900.00)	-76%	(8,000.00)	(8,000.00)	(8,000.00)	Prior to 2022 we have never budgeted for uncollected taxes
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	(130,000.00)	-100%	0.00	0.00	0.00	Adjusted to be based on actual Fortis \$19,000 x 12 Months
1-00-00-116	GEN - Allowance for Uncollected Taxes	(40,000.00)	-100%	0.00	0.00	0.00	Apex \$29,750 x 12 Months (35% max)
1-00-00-130	GEN - Franchise Agreements	(568,200.00)	2%	(580,000.00)	(580,000.00)	(580,000.00)	Penalties on Taxes have been changed to 2% monthly. Calculation is based on an average of \$10,100 x 12 months
1-00-00-510	GEN - Penalties & Costs	(115,200.00)	5%	(121,200.00)	(121,200.00)	(121,200.00)	No Tax Recovery Costs anticipated
1-00-00-515	GEN - Tax Recovery Costs	0.00	#DIV/0!	0.00			Based off of 2022 actual
1-00-00-550	GEN - Investment Return	(9,900.00)	82%	(18,000.00)	(18,000.00)	(18,000.00)	
		<u>(3,780,000.00)</u>		<u>(3,629,867.00)</u>	<u>(3,690,850.00)</u>	<u>(3,723,020.00)</u>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-12-00-490	ADMIN - Administration Costs Recovered	0.00	#DIV/0!	0.00	0.00	0.00	Unknown, this revenue is offset directly by expenses and is not a budgeted amount
1-12-00-495	ADMIN - Assessment Appeals	0.00	#DIV/0!	0.00	0.00	0.00	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	0.00	#DIV/0!	0.00	0.00	0.00	This revenue is only realized if the tax forfeiture exceeds 15 years of holding
1-12-00-590	ADMIN - Other Revenue - Administration	(4,000.00)	150%	(10,000.00)	(10,000.00)	(10,000.00)	Miscellaneous revenue for general purposes (WCB PIR Refund approx \$5k)
1-12-00-840	ADMIN - Provincial Conditional Grants	(27,300.00)	-100%	0.00	0.00	0.00	2022 MSI Operating \$27,300
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00	#DIV/0!	0.00	0.00	0.00	No other government contributions are expected that apply to general administration
1-12-00-920	ADMIN - Drawn from Reserves	(150,400.00)	-100%	0.00	0.00	0.00	
		<u>(181,700.00)</u>		<u>(10,000.00)</u>	<u>(10,000.00)</u>	<u>(10,000.00)</u>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-12-00-100	ADMIN - Annual Depreciation	0.00	#DIV/0!	0.00	0.00	0.00	Annual depreciation is not in the current budget
2-12-00-110	ADMIN - Wages & Salaries	133,400.00	102%	269,885.00	285,000.00	292,000.00	Per distribution
2-12-00-115	ADMIN - Overtime	2,600.00	-81%	500.00	500.00	500.00	
2-12-00-130	ADMIN - Employer Contributions	20,100.00	141%	48,500.00	51,000.00	52,000.00	15% of Wages to cover variation of benefit coverage + addition of Health spending account
2-12-00-136	ADMIN - Workers' Compensation Board Fees	2,500.00	188%	7,200.00	7,200.00	7,200.00	18% of \$40k premium based on wage distribution
2-12-00-140	ADMIN - Meals & Lodging	2,000.00	-100%	0.00	0.00	0.00	reallocated to training & development
2-12-00-148	ADMIN - Training & Development	7,000.00	79%	12,500.00	12,500.00	12,500.00	GFOA \$695 x 2, SLGM \$549 x 1, NACLAA II \$795 x 6 (courses, conferences, meals & rooms)
2-12-00-210	ADMIN - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	no budgeted vehicle allowance
2-12-00-212	ADMIN - Mileage	1,500.00	0%	1,500.00	1,750.00	1,750.00	Travel to conferences and meetings are anticipated to increase
2-12-00-215	ADMIN - Freight & Postage	5,500.00	0%	5,500.00	5,700.00	5,900.00	Based on 2022 actuals
2-12-00-217	ADMIN - Telephone	6,000.00	-8%	5,500.00	5,700.00	5,900.00	Phone, Internet, Cells, Toll Free based on 2022 year actual
2-12-00-220	ADMIN - Advertising	3,000.00	-17%	2,500.00	2,500.00	2,500.00	Employment Ads, Tourism and promotional ads
2-12-00-222	ADMIN - Memberships & Subscriptions	3,000.00	-17%	2,500.00	2,500.00	2,500.00	LGAA - \$300 x 1 SGLM-\$700 x 2 GFOA-\$170 x 1 Subscriptions - \$500
2-12-00-223	ADMIN - Recognition & Bonuses	9,500.00	-100%	0.00	0.00	0.00	Anticipating the framework approach based on performance
2-12-00-231	ADMIN - Auditor	6,200.00	545%	40,000.00	40,000.00	40,000.00	Based on 2022 actuals in anticipation of a more thorough 2022 audit and not being split between all departments
2-12-00-232	ADMIN - Assessment Services	19,500.00	-5%	18,500.00	19,500.00	19,500.00	Based on prior \$4488/quarter and an allowance of a CPI increase
2-12-00-233	ADMIN - Legal Fees	13,000.00	-15%	11,000.00	11,000.00	11,000.00	Based on 5 year average
2-12-00-250	ADMIN - Building Repairs & Maintenance	8,000.00	0%	8,000.00	8,000.00	8,000.00	Based on 5 year average (not including office repainting in 2020)
2-12-00-270	ADMIN - Insurance	6,000.00	0%	6,000.00	6,500.00	7,000.00	Annual Allocation for insurance cost
2-12-00-290	ADMIN - Entertainment & Hospitality	3,500.00	-71%	1,000.00	1,500.00	1,500.00	Based on 5 year average
2-12-00-510	ADMIN - Printing & Stationery	7,500.00	-40%	4,500.00	5,000.00	5,000.00	Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	6,000.00	0%	6,000.00	6,000.00	6,000.00	cleaner, washroom, water, etc. Based on 5 year average
2-12-00-512	ADMIN - Janitor Contract	11,700.00	4%	12,225.00	12,225.00	12,225.00	Trinus \$5500 x 12 = \$66,000 Postage Machine \$2,000 (new lease) Photocopier \$7,000 Central Square Support \$15,000 Software licenses (Adobe) \$2,000 Amount based on 5 year average not including 2022 budget/actual
2-12-00-513	ADMIN - Equipment Leases & Contracts	102,100.00	-12%	90,000.00	90,000.00	90,000.00	
2-12-00-516	ADMIN - Alarm Maintenance	700.00	-29%	500.00	600.00	600.00	Based on 5 year average



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	16,000.00	-63%	6,000.00	8,000.00	8,000.00	Based on 5 year average
2-12-00-540	ADMIN - Power	2,900.00	72%	5,000.00	5,500.00	6,000.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	2,200.00	105%	4,500.00	5,000.00	5,500.00	Based on quoted rate with Enmax contract renewal
2-12-00-590	ADMIN - Other General Expenses	19,200.00	-48%	10,000.00	10,000.00	10,000.00	Based on 5 year average not including 2022 budget/actual
2-12-00-761	ADMIN - Transfer to Reserves	263,600.00	10%	290,000.00	290,000.00	290,000.00	50% of the revenue raised through franchise fees as per reserve policy
2-12-00-810	ADMIN - Bank Charges & Fees	6,000.00	37%	8,200.00	8,500.00	8,500.00	Based on 2022 actual
2-12-00-831	ADMIN - Debenture Principle	0.00	#DIV/0!	0.00	0.00	0.00	No debentures anticipated
2-12-00-832	ADMIN - Debenture Interest	0.00	#DIV/0!	0.00	0.00	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	#DIV/0!	0.00	0.00	0.00	No tax cancellations included in budget
2-12-00-920	ADMIN - Bad Debts	100.00	-100%	0.00	0.00	0.00	No budget for bad debts
2-12-00-995	ADMIN - Year End Surplus to Reserve Trnsfr	0.00	#DIV/0!	0.00	0.00	0.00	Not a budget Item
2-12-00-998	ADMIN - Gain/loss on Disposal of TCA	0.00	#DIV/0!	0.00	0.00	0.00	Not budgeted for, although disposals of assets get coded through this GL
2-12-00-999	ADMIN - Contingency Fund	80,800.00	-38%	50,000.00	50,000.00	50,000.00	Annual operating contingency for unexpected expenses
2-12-01-148	All Staff Training & Development	0.00	#DIV/0!	1,000.00	1,000.00	1,000.00	Should we need special training for all staff
		<b>771,100.00</b>		<b>928,510.00</b>	<b>952,675.00</b>	<b>962,575.00</b>	





Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-21-00-590	POLICING - Other Revenue	0.00	#DIV/0!	(88,000.00)	(132,100.00)	(132,100.00)	RCMP cost funding model as per estimate provided on launch
1-23-00-590	FIRE - Other General Revenue-Protective Services	0.00	#DIV/0!	0.00	0.00	0.00	No other revenue is anticipated
1-23-00-920	FIRE - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-24-00-590	DISASTER - Other General Revenues	0.00	#DIV/0!	0.00	0.00	0.00	No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00	#DIV/0!	0.00	0.00	0.00	No Grants are planned for this year
1-24-00-920	DISASTER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-26-00-410	ENFORCEMENT - Municipal Fines	0.00	#DIV/0!	(15,000.00)	(15,000.00)	(15,000.00)	Anticipated revenue from weed enforcement to offset expense
1-26-00-510	ENFORCEMENT - Provincial Fines	(10,900.00)	340%	(48,000.00)	(48,000.00)	(48,000.00)	Based on anticipated enhanced services and historical data (prior to bylaws becoming priority)
1-26-00-520	ENFORCEMENT - Animal License Fee's	(2,900.00)	-66%	(1,000.00)	(1,000.00)	(1,000.00)	Based on 3 year average (after cost decreased)
1-26-00-521	ENFORCEMENT - Business License Fee	(20,200.00)	-10%	(18,100.00)	(18,400.00)	(18,800.00)	amount of other similar mun.)
1-26-00-522	ENFORCEMENT - Regional Business License	(100.00)	0%	(100.00)	(100.00)	(100.00)	Based on 2021 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00	#DIV/0!	0.00	0.00	0.00	Nothing scheduled
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-26-00-920	ENFORCEMENT - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-26-01-410	ENFORCEMENT - Municipal Fines - Snow Removal	0.00	#DIV/0!	(15,000.00)	(15,000.00)	(15,000.00)	Anticipated revenue from snow removal enforcement to offset expense
		<u>(34,100.00)</u>		<u>(185,200.00)</u>	<u>(229,600.00)</u>	<u>(230,000.00)</u>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-21-00-745	POLICING - Provincial Policing	0.00	#DIV/0!	88,000.00	132,100.00	132,100.00	RCMP cost funding model, offset with revenue for the same
2-23-00-115	FIRE - Overtime	0.00	#DIV/0!	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-136	FIRE - WCB Fees	0.00	#DIV/0!	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-250	FIRE - Building Repairs & Maintenance	0.00	#DIV/0!	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-270	FIRE - Insurance	2,200.00	9%	2,400.00	2,400.00	2,400.00	Old fire hall insurance allocation
2-23-00-514	FIRE - Contracted Services & Communications	165,000.00	0%	165,000.00	165,000.00	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
2-23-00-540	FIRE - Power	2,600.00	42%	3,700.00	4,000.00	4,200.00	Based on prior year actual
2-23-00-541	FIRE - Natural Gas	6,000.00	40%	8,400.00	8,800.00	9,000.00	Based on prior year actual
2-24-00-110	DISASTER - Wages & Salaries	12,400.00	248%	43,204.80	44,000.00	45,000.00	Per distribution
2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00	#DIV/0!	0.00	0.00	0.00	No Overtime expected
2-24-00-130	DISASTER - Employer Contributions	1,900.00	241%	6,481.00	6,600.00	6,750.00	15% of salary allocated to this cost center
2-24-00-136	DISASTER - Workers' Compensation Board Fees	300.00	300%	1,200.00	1,200.00	1,200.00	3% of \$40k premium based on wage distribution
2-24-00-140	DISASTER - Meals & Lodging	2,000.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-24-00-148	DISASTER - Training & Development	7,000.00	43%	10,000.00	10,500.00	11,000.00	Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management Basic Emergency Management - \$900
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	0%	1,000.00	1,000.00	1,000.00	Based on porting to VOIP system once fibre is available
2-24-00-231	DISASTER - Audit Fees	1,400.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Administration Build designated area for OH&S equipment & DS Equipment (shelving/cabinet) Disaster \$1,000 OH&S \$1,000 Plus regular annual expenses
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	2,000.00	100%	4,000.00	2,000.00	2,000.00	Stationary- Inspections forms/meetings/scribe log/PPE Disaster \$1,500 OH&S \$1,500
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	3,000.00	0%	3,000.00	3,000.00	2,000.00	OH&S \$1,500
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	500.00	0%	500.00	500.00	500.00	Vehicle maintenance for course trips



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-24-00-590	DISASTER - Other General Expenses	30,200.00	-26%	22,200.00	22,200.00	22,200.00	Regional Disaster Services- \$20,000; develop town's form
2-24-00-761	DISASTER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-26-00-110	ENFORCEMENT - Wages & Salaries	105,400.00	21%	127,526.20	130,000.00	133,000.00	As per distribution and enhanced services
2-26-00-115	ENFORCEMENT - Overtime	2,200.00	-100%	0.00	0.00	0.00	no anticipated overtime
2-26-00-130	ENFORCEMENT - Employer Contributions	15,800.00	21%	19,128.93	19,500.00	19,950.00	15% of salary allocated to this cost center
2-26-00-136	ENFORCEMENT - Workers' Compensation Board Fees	2,100.00	-5%	2,000.00	2,000.00	2,000.00	5% of \$40k premium based on wage distribution
2-26-00-140	ENFORCEMENT - Meals & Lodging	2,500.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-26-00-148	ENFORCEMENT - Training & Development	4,500.00	40%	6,300.00	6,700.00	7,000.00	AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training Mental Health Training
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00	0%	300.00	300.00	300.00	Vehicle maintenance for course trips
2-26-00-211	ENFORCEMENT - Vehicle Allowance	3,600.00	-100%	0.00	0.00	0.00	Employee allowance for vehicle as per contract reallocated to 110
2-26-00-215	ENFORCEMENT - Freight & Postage	1,200.00	0%	1,200.00	1,200.00	1,200.00	
2-26-00-217	ENFORCEMENT - Telephone	2,500.00	-28%	1,800.00	2,000.00	2,200.00	Monthly charge for cell phone based on 5 year average Based on prior year actual (\$200 Crime Report Publication)
2-26-00-220	ENFORCEMENT - Advertising	500.00	0%	500.00	500.00	500.00	Radio License \$280 CPO Program License \$650
2-26-00-222	ENFORCEMENT - Memberships & Subscriptions	3,600.00	11%	4,000.00	4,000.00	4,000.00	Report Exec
2-26-00-223	ENFORCEMENT - Victims Services	2,400.00	0%	2,400.00	2,400.00	2,400.00	Annual allocation for Victim Services donation
2-26-00-225	ENFORCEMENT - Citizens on Patrol	0.00	#DIV/0!	0.00	0.00	0.00	No expenses allocated for this line
2-26-00-231	ENFORCEMENT - Audit Fees	2,500.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-26-00-233	ENFORCEMENT - Legal Fees	1,000.00	100%	2,000.00	2,000.00	2,000.00	Budget dollars are for possible legal advice on bylaw enforcement
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	4,500.00	11%	5,000.00	5,000.00	5,000.00	Calmar does not operate a pound, this is for fees charged by kennels when an animal is picked up
2-26-00-270	ENFORCEMENT - Insurance	3,000.00	8%	3,250.00	3,250.00	3,250.00	Annual Allocation for insurance cost
2-26-00-510	ENFORCEMENT - Printing & Stationary	1,500.00	-33%	1,000.00	1,100.00	1,200.00	Based on 5 year average
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	0%	1,000.00	1,000.00	1,000.00	Equipment Cat Cages
2-26-00-513	ENFORCEMENT - Contracted Services	5,400.00	11%	6,000.00	6,000.00	6,000.00	Dispatch fees \$2,228 License (Program)- \$1,650 Animal Control- \$500 RCMP levy moved to 97 department under requisitions



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
							CPO Only - Uniforms, kits, boots, etc. Handcuffs Baton
2-26-00-520	ENFORCEMENT - Equipment Parts, Repairs & Maintenance	13,000.00	-62%	5,000.00	5,000.00	5,000.00	Speed & safety related equipment
2-26-00-521	ENFORCEMENT - Fuel & Oil	4,000.00	25%	5,000.00	5,500.00	6,000.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-522	ENFORCEMENT - Vehicle Parts, Repairs & Maintenance	2,500.00	0%	2,500.00	3,000.00	3,000.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-540	ENFORCEMENT - Power	400.00	0%	400.00	560.00	800.00	Annual allocation for distributed costs
2-26-00-541	ENFORCEMENT - Natural Gas	600.00	0%	600.00	840.00	1,200.00	Annual allocation for distributed costs
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	#DIV/0!	15,000.00	0.00	0.00	Detail to be added for SPO project
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget allocation for the line
2-26-01-240	ENFORCEMENT - Bylaw Enforcement - Snow Removal	0.00	#DIV/0!	30,000.00	30,000.00	30,000.00	Offset for municipal fine revenue for weeds & snow removal
		<b>423,500.00</b>		<b>600,990.93</b>	<b>635,150.00</b>	<b>641,350.00</b>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-74-00-410	CULTURE - Fines & Membership Fees	(1,000.00)	0%	(1,000.00)	(1,000.00)	(1,000.00)	Membership Fees
1-74-00-490	CULTURE - General Revenue	(700.00)	0%	(700.00)	(700.00)	(700.00)	Miscellaneous revenue for general purposes
1-74-00-590	CULTURE - Book Sales	(300.00)	0%	(300.00)	(300.00)	(300.00)	Book Sales
1-74-00-840	CULTURE - Provincial Library Operating Grant	(16,600.00)	0%	(16,600.00)	(16,600.00)	(16,600.00)	Alberta Libraries Grant
1-74-00-841	CULTURE - Other Grants	(9,000.00)	0%	(9,000.00)	(9,000.00)	(9,000.00)	Leduc County distribution
1-74-00-850	CULTURE - Other Local Government Contributions	(73,400.00)	0%	(73,400.00)	(73,400.00)	(73,400.00)	Leduc County distribution
1-74-01-850	CULTURE - Other Local Government Contributions	(2,600.00)	0%	(2,600.00)	(2,600.00)	(2,600.00)	Leduc County distribution
		<u>(103,600.00)</u>		<u>(103,600.00)</u>	<u>(103,600.00)</u>	<u>(103,600.00)</u>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
							Not open Monday nights or Saturdays. Staff work alone. Enables Library to fulfill the current Plan of Service. Includes hours for training, staff meetings and programs. Does not include cost of Town Administration Staff
2-74-00-110	CULTURE - Wages & Salaries	147,500.00	-8%	136,100.00	140,200.00	142,300.00	No budget is anticipated
2-74-00-115	CULTURE - Overtime	0.00	#DIV/0!				Percentage of salary allocated to this cost center Does not include Town Administration staff
2-74-00-130	CULTURE - Employer Contributions	26,900.00	-11%	24,000.00	26,000.00	28,000.00	Percentage of salary allocated to this cost center. Does not include Town Administration staff
2-74-00-136	CULTURE - Workers' Compensation Board Fees	3,100.00	16%	3,600.00	3,600.00	3,600.00	not included Town Administration staff
2-74-00-140	CULTURE - Meals	700.00	-71%	200.00	300.00	400.00	Conferences and Training
2-74-00-148	CULTURE - Training & Development	4,500.00	-78%	1,000.00	1,500.00	2,000.00	Conferences and Training
2-74-00-150	CULTURE - Honariums	1,000.00	0%	1,000.00	1,000.00	1,000.00	Board & Program Honariums
2-74-00-212	CULTURE - Mileage	800.00	-50%	400.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	0%	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	1,000.00	0%	1,000.00	1,400.00	1,500.00	Allocation distributed to this department
2-74-00-220	CULTURE - Advertising & Promotions	0.00	#DIV/0!	0.00	0.00	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	1,000.00	0%	1,000.00	1,200.00		Hybrid meetings, Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	5,000.00	-60%	2,000.00	3,000.00	4,000.00	Program materials & supplies following Plan of Service
2-74-00-224	CULTURE - Subscriptions	1,400.00	-14%	1,200.00	1,200.00	1,200.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	-100%	0.00	0.00	0.00	Audit fees to be paid by Administration (\$\$ put into Wages & Salaries)
2-74-00-233	Legal Fees	0.00	#DIV/0!				No budget is anticipated
2-74-00-250	CULTURE - Building Repairs & Maintenance	100.00	0%	100.00	100.00	100.00	limited building repairs
2-74-00-270	CULTURE - Insurance	1,300.00	29%	1,671.00	1,700.00	1,800.00	Allocation distributed to this department
2-74-00-510	CULTURE - Printing & Stationary	1,400.00	-29%	1,000.00	1,200.00	1,300.00	Office supplies and promotional material - posters
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	700.00	-43%	400.00	500.00	600.00	Cleaning and bathroom Supplies
2-74-00-512	CULTURE - Janitor Contract	3,000.00	0%	3,000.00	3,000.00	3,000.00	Cleaning contract
2-74-00-520	CULTURE - Equipment Parts, Repairs & Maint.	500.00	0%	500.00	1,000.00	1,500.00	computer and printer repairs
2-74-00-521	CULTURE - Furnishings	0.00	#DIV/0!	0.00	1,000.00	1,000.00	replace furniture as needed
2-74-00-523	CULTURE - Books & Videos	17,000.00	-41%	10,000.00	12,000.00	14,000.00	Purchase of items for lending following Plan of Service
2-74-00-540	CULTURE - Power	4,200.00	0%	4,200.00	4,700.00	5,000.00	Allocation distributed to this department
2-74-00-541	CULTURE - Natural Gas	3,200.00	0%	3,200.00	3,500.00	3,700.00	Allocation distributed to this department
2-74-00-590	CULTURE - Other General Expenses	(45,000.00)	-100%				
2-74-00-761	CULTURE - Transfer to Reserves	0.00	#DIV/0!				No budget is anticipated
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	0%	11,000.00	11,000.00	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	1,800.00	6%	1,900.00	2,000.00	2,100.00	Allocation distributed to this department
2-74-01-250	CULTURE - Building Repairs & Maintenance	1,000.00	0%	1,000.00	1,000.00	1,000.00	No large repairs anticipated
2-74-01-270	CULTURE - Insurance	2,200.00	5%	2,300.00	2,400.00	2,500.00	Allocation distributed to this department



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	0%	500.00	500.00		Office Equipment
		<u>198,000.00</u>		<u>212,371.00</u>	<u>225,600.00</u>	<u>233,200.00</u>	



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
1-97-00-745	REQUISITION- Education Levy- Residential	(592,000.00)	2%	(604,000.00)	(604,000.00)	(604,000.00)	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	(178,900.00)	2%	(182,500.00)	(182,500.00)	(182,500.00)	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	(7,100.00)	0%	(7,100.00)	(7,100.00)	(7,100.00)	As per requisition
1-97-00-757	REQUISITION - Rural Policing Levy	(66,100.00)	-100%	0.00	0.00	0.00	Reallocated
		<u>(844,100.00)</u>		<u>(793,600.00)</u>	<u>(793,600.00)</u>	<u>(793,600.00)</u>	





Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2023 Budget Comments
2-97-00-745	REQUISITION - Education - Residential	592,000.00	2%	604,000.00	604,000.00	604,000.00	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-750	REQUISITION - Education - Non-Residential	178,900.00	2%	182,500.00	182,500.00	182,500.00	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-755	REQUISITION - Leduc Foundation	7,100.00	0%	7,100.00	7,100.00	7,100.00	Expense GL to offset Revenue collected on behalf of the Leduc Regional Housing Authority
2-97-00-757	REQUISITION - Rural Policing Levy	66,100.00	-100%	0.00	0.00	0.00	Reallocated
		<b>844,100.00</b>		<b>793,600.00</b>	<b>793,600.00</b>	<b>793,600.00</b>	