

AGENDA

SPECIAL MEETING OF COUNCIL TO BE HELD
IN-PERSON & VIRTUALLY ON
NOVEMBER 01, 2022 COMMENCING AT 12:30 PM

GoToMeeting

Public Access Code: 738-393-413

- | ITEM | SOURCE |
|------|---|
| 1. | Call to Order |
| 2. | Adoption of Agenda |
| 3. | Unfinished Business <ul style="list-style-type: none">a) Appointment of Deputy Mayorb) Appointment to Asset Management Committeec) Motion for Library Board Appointment |
| 4. | Bylaws or Policies - None |
| 5. | New Business <ul style="list-style-type: none">a) Draft Budget – Revenue, Protective Services & Parks & Recreation |
| 6. | Adjournment |



Town of Calmar

Request for Decision (RFD)

Meeting:	Regular Council meeting
Meeting Date:	November 01, 2022
Originated By:	CAO Losier
Title:	Organizational Meeting Follow-up
Approved By:	CAO Losier
Agenda Item Number:	3 A & 3 B

BACKGROUND/PROPOSAL:

On October 17, the Town held its Organizational Meeting. A few items required additional actions and were sent back to Administration for completion. This included the appointment of Council to the Calmar Library Board. To complete the appointments, Council also needs to appoint the Deputy Mayor and a member for the Asset Management Committee which is a new committee that will start now that the Town has an Asset Management Plan.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

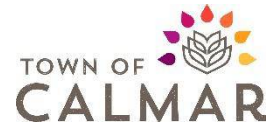
Regarding the Calmar Library Board, the resolution must contain first and last name of individual, **use the legal name of the Board, use the word appoint, and identify the term's length.**

For the Asset Management Committee, Council needs to appoint a member.

For the two committees identified in red at the Organizational meeting (Fire Service and Emergency Management), the CAO talked with the Fire Chief and meetings could restart. **The fact that there hasn't been a meeting recently was not intentional, but simply that everyone was busy.**

COSTS/SOURCE OF FUNDING (if applicable)

There are no additional cost.



RECOMMENDED ACTIONS:

Council passes a motion to appoint a Deputy Mayor.

Council passes a motion to appoint Councillor/Mayor _____ to the Asset Management Committee.

Council passes a motion to appoint to the Calmar Library Board, Councillor/Mayor First Name and Last Name and Councillor/Mayor First Name and Last Name from November 7th, 2022 to October 16th, 2023.

**2021-2022 Organizational Appointment
Committee's & Boards**

COMMITTEE/BOARD	Terms of Reference	Typical Meeting Schedule	MEMBERS	ALTERNATE
Committee of the Whole	<p>The Committee of the Whole enables committee members (Elected Officials) to review upcoming and important issues and opportunities with members of administration when deemed appropriate, where the focus is on understanding the broader policy implications of the items being considered.</p> <p>The purpose of the Committee of the Whole is to: Receive updates on emerging and ongoing projects and initiatives.</p> <p>Meet principally as a forum for discussion rather than as a decision-making arena, enabling all committee members to discuss key items without the requirement to make a decision.</p> <p>This Committee also acts as the official Emergency Management Committee that is required by the Emergency Management Act.</p>	Eliminated	All Council	N/A
Municipal Planning Commission (MPC)	The MPC will advise and assist Council on the planning and development within the Town; and acts as the Development Authority in accordance with the Town of Calmar Land Use Bylaw.	As required	Councillor Benson Mayor Carnahan Councillor Faulkner	N/A
Subdivision & Development Appeal Board	The SDAB deals with subdivision and development appeals brought forth specific to discretionary use projects in the Town of Calmar. The SDAB acts in accordance with the provisions of the SDAB Bylaw and the MGA.	As required	N/A	N/A
Local Assessment Review Board	The Board is established to hear and deal with complaints against assessment that have been received by the Assessment Appeal Clerk.	As Required	N/A	N/A

**2021-2022 Organizational Appointment
Committee's & Boards**

Composite Assessment Review Board	The Board is established to hear and deal with complaints as outlined in the 'Matters Relating to Assessment Complaints Regulation' that have been received by the Assessment Appeal Clerk.	As Required	N/A	N/A
Calmar Public Library Board	To govern and guide the Calmar Public Library through the 5 year Plan of Service.	Monthly, Last Thursday @ 7pm	Mayor Carnahan	N/A
			Councillor Benson	
Yellowhead Regional Library Board	As a member of the YRL, the Town shall appoint one representative to the Board. The Board manages and controls the library system through organizing, promoting and maintain comprehensive and efficient library services. https://yrl.ab.ca/	Quarterly	Councillor Gardner	Councillor Benson
Calmar & District Recreation Board	An advisory board to Council to prepare and present information regarding short and long term parks and recreation goals and objectives.	Every other month, 2nd Wednesday, evenings and as required.	Councillor McKeag	Councillor Benson
			Mayor Gardner	

**2021-2022 Organizational Appointment
Committee's & Boards**

Leduc County F.C.S.S. Advisory Board	As a municipal partner attendance is required to oversee the development and operation of the program, to act in an advisory capacity to County Council and to the F.C.S.S. Director, to make recommendations to County Council regarding the direction of the Program & to ensure the F.C.S.S. Act and Regulations are adhered to.	Monthly	Councillor Benson	Councillor McKeag
Capital Region Southwest Water Services Commission	The CRSWSC is a regional co-operation providing clean and safe drinking water to the membership which includes the City of Leduc, Leduc County, City of Beaumont, the Edmonton International Airport (EIA), the Town of Calmar, the Village of Hay Lakes, Camrose County and the Town of Millet. The commission purchases its water from Epcor. The commission membership works together on long range planning, rate negotiation, and coordination of water supply. http://crswsc.ca/	Regular Meetings - January, March, May, September, November; Annual General Meeting - April; Organizational Meeting - November	Councillor Gardner Councillor Faulkner	Mayor Carnahan
Communities in Bloom	Calmar's Community in Bloom is a Canadian non-profit organization committed to fostering civic pride, environmental responsibility and beautification through community involvement and the challenge of a national program, with focus on enhancing green spaces in communities. https://calmarcib.webs.com/	Monthly, 2nd Thursday, Evenings	Councillor McKeag	Mayor Carnahan

**2021-2022 Organizational Appointment
Committee's & Boards**

Leduc County Fire Services Advisory Committee	Members of administration and Council meet quarterly with the Leduc County Fire Services senior team to review local fire service activities and items in relation to the Town of Calmar.	Quarterly	Councillor Gardner	Councillor Faulkner
			Mayor Carnahan	
Leduc Regional Emergency Management Committee	Representatives from Calmar, Thorsby, Warburg, and Leduc County came together to explore options to develop a regional emergency management agency. This committee began pre-covid, and has been delayed due to the pandemic. Plans to reconvene in 2022.	Monthly, until an Agency model is created; then twice annually.	Councillor McKeag	Councillor Benson
			Mayor Carnahan	
Leduc & District Regional Waste Management Commission	To ensure that the affairs of the Authority are managed in accordance with the terms of the Incorporation Agreement, in compliance with regulatory requirements, and to ensure appropriate direction is provided to the Administration. https://leducregionallandfill.ca/	Monthly, 3rd Wednesday	Councillor Faulkner	Councillor Benson
Edmonton Metro Region Waste Advisory Committee	The Edmonton Region Waste Advisory Committee provides a forum for information sharing and to assume a leadership role in bringing together stakeholders in cooperative, collaborative efforts to facilitate joint waste minimization strategies and solutions. https://www.edmonton.ca/city_government/city_organization/capital-region-waste-minimization-advisory-committee	3-4 times per year and on a as required basis.	Mayor Carnahan	Councillor Gardner

**2021-2022 Organizational Appointment
Committee's & Boards**

Leduc Regional Housing Foundation	<p>LRHF is a not-for-profit, charitable organization that provides a variety of quality housing solutions and services to individuals, and families throughout the Leduc Region. The Foundation is goverend by a board of the nine member municipalities Leduc County, City of Leduc, City of Beaumont, Town of Devon, Town of Calmar, Town of Thorsby, and the Village of Warburg.</p> <p>https://www.leduregionalhousing.ca/index.php</p>	Monthly, 4th Thursday, 5:30pm No meetings during the summer or in December.	Mayor Carnahan	Councillor Gardner
THE CHAMBER - Leduc, Nisku, Wetaskiwin Regions	<p>The Chamber connects, supports and promotes local businesses to strengthen the regional economy. A board of directors sets strategic direction to meet the needs of the members.</p> <p>https://www.yourchamber.ca/</p>	Attendace at monthly networking luncheons, or Chamber events if applicable.	Councillor McKeag	Councillor Faulkner
Public Communication & Marketing Committee (PCM)	<p>The committee which consists of members of the public, administration and Council will guide the PC & M project which includes:</p> <ul style="list-style-type: none"> •Development of a communications strategic framework •Refreshed Brand •Re-development of the Town's website 	Eliminated	Councillor Gardner Councillor Faulkner	Councillor McKeag
Senior Citizen Club Advisor Representative	Support and guidance of activities and operations of the Calmar and Disrict Senior Citizen's Centre.	Quarterly	Councillor Faulkner	Mayor Carnahan

**2021-2022 Organizational Appointment
Committee's & Boards**

Community Services Master Planning Committee	The purpose of this committee is to guide the formation of a Town of Calmar Community Services Master Plan (CSMP). To provide advice, expertise, and strategic direction in the CSMP creation to ensure community services, actions, and decisions align with community needs and responds to previously identified goals for town programming and service delivery.	Eliminated	Councillor Gardner	Mayor Carnahan
Youth Council Committee	Under Development	Monthly	Councillor Gardner	Councillor McKeag
39/20 Alliance	<p>The Town of Calmar is involved in an unique partnership with the Villages of Breton and Warburg, the 39/20 Alliance.</p> <p>The purpose of the Alliance is to promote municipal cooperation in delivery of services to our respective residents and ratepayers.</p>	Monthly	<p>Councillor Benson</p> <hr/> <p>Mayor Carnahan</p>	Councillor Gardner
Asset Management Committee	The Town of Calmar has adopted an AMP. The Committee will work toward its implementation.	Quarterly		

Mayor's Signature



Town of Calmar

Request for Discussion (RFD)

Meeting:	Special Council Meeting
Meeting Date:	November 01, 2022
Originated By:	CAO Losier
Title:	Draft Budget 2023 Info Package Potential revenues and additional operational details
Approved By:	CAO Losier
Agenda Item Number:	5 A

BACKGROUND/PROPOSAL:

Administration has been working at assembling draft budget information for several weeks. On the operational side, Council asked for additional information about:

- Enforcement services options
- Community programs / events

This report contains additional information that will help Council advance the draft budget discussions. At this time, no final decisions are required. Council can discuss, analyze, and adjust any items being presented. The draft budget will be presented to the public for feedback in November and then Council will have to start making decisions that will lead to the adoption of the budget in December.

This report presents additional operational information requested by Council and introduces the preliminary projections for revenues. The report also introduces potential additional revenues sources **for Council's consideration.**

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Enforcement services options

In the draft budget, Administration inserted an additional part time bylaw officer. The main change on the expenses side was a salary increase from \$105,00 to \$127,000. This option generated some good discussion and Council requested from Administration additional information and a few options.

In regard to our CPO current functions, Administration did a cross-section between April 24 and October 22, 2022 and found the following for time investment:

- 29 % crime deterrent (including general patrols)
- 36 % bylaws (education, follow-up, discussion)
- 18 % mental health
- 17 % traffic

For the RCMP, the following table gives an overview of 2021. Council will receive more information at the November 21 meeting when the RCMP will make their official presentation.

Occurrence Type	Occurrences
Other Moving Traffic Violations - Provincial/Territorial	24
Mischief - Obstruct enjoyment of property 430(3)&(4) CC	23
Assault 266 CC (FIP)	22
Mental Health Act - Other Activities (FIP)	21
Wellbeing Check	19
False Alarms	18
Theft of Truck 333.1(1) CC	17
Municipal Bylaws - Other	16
Theft under or equal to \$5000 From a motor vehicle 334(b) CC	15
Mischief - Damage to property 430(3)&(4) CC	14

Following the initial conversations about the Enforcement services, Administration explored a few scenarios in addition to the one contained in the original draft budget

	Employee(s)	Advantage	Disadvantages
Status Quo	1 CPO	<ul style="list-style-type: none"> • Lowest cost 	<ul style="list-style-type: none"> • Not meeting community needs • Not meeting mandatory requirements
Presented option	1 CPO + 0.6 bylaw off.	<ul style="list-style-type: none"> • Allows to separate tasks • Allows to better meet community needs • Allows to meet emergency regulations • Could generate revenues via traffic to fund part time position • Can be done with current fleet 	<ul style="list-style-type: none"> • Cost about 40K more then status quo • Challenge to find a part time individual (could be alleviated with a partnership with another municipality)
Alternative A	1 CPO + 0.6 CPO.	<ul style="list-style-type: none"> • Allows to extend coverage • Allows to better meet community needs 	<ul style="list-style-type: none"> • Cost about 10K more then presented

		<ul style="list-style-type: none"> • Allows to meet emergency regulations • Could generate revenues via traffic to fund part time position 	<p>scenario (wage/salaries)</p> <ul style="list-style-type: none"> • Cannot be done with current fleet (requires purchase of a new vehicles 75K) • Challenge to find a part time individual (could be alleviated with a partnership with another municipality)
Alternative B	1 CPO + 1.0 bylaw off.	<ul style="list-style-type: none"> • Allows to separate tasks • Allows to better meet community needs • Allows to meet emergency regulations • Could generate revenues via traffic to fund bylaw position • Can be done with current fleet 	<ul style="list-style-type: none"> • Cost about 80K more then status quo
Alternative C	2 CPO	<ul style="list-style-type: none"> • Allows to separate tasks and have extended coverage • Allows to better meet community needs • Allows to meet emergency regulations • Could generate significant revenues via traffic 	<ul style="list-style-type: none"> • Cost about 90K more then status quo • Cannot be done with current fleet (requires purchase of a new vehicles 75K)

As for the SPO project, Administration does not believe that the above table changes the context. Currently, all emergencies go to RCMP (via 911 or call to RCMP). When residents reach to the CPO on these situations, they are redirected to the RCMP. The CPO does not work on any emergency cases. Furthermore, the RCMP currently seek support/assistance from the CPO on limited cases. **The SPO project would simply enable them to use Calmar’s staff on additional cases of their choosing.** Lastly, in discussion with another CAO, it was brought up that other municipalities are using this approach.

Community programs/events

As requested by Council, Administration did a breakdown of potential events that could be pursued. These events are divided in tier as they do not require the same level of commitment. Tier 1 are the biggest and boldest events that we could pursue, and Tier 3 are the smallest which could still generate some positivity in Calmar at little to no cost. The following table depicts the tier system.

Tier 1. \$5k +	Tier 2. \$1-5k	Tier 3. \$0-999
Calmar Days (August Weekend)	Calmar Christmas Gala (Christmas Time)	Remembrance Day (Nov 11 th)
Calmar 1 st Annual Calmar Canada Cup and Block Party (July 1 st)	Halloween (October 31 st)	Family Day (February 21 st)
	St. Patricks Day (March 17 th)	Easter (April 9/10)
Christmas in the Park (Currently Nov 24 th , will change to Friday in 2023)		Movember (November)
First Night (Dec 31 st)	Summer Getaway (Summer)	Many little ones.
Wild Rose Carnival (Spring Summer)		Spring Break (March 27 th -31 st)
		Bussing. Youth/seniors (Monthly)
		Sports Tournaments.

Fireworks: \$7500 a pop

Hall rental

Bus rental

Lighting: \$10k

Halloween Décor and Candy

Gym rental

Blow Up Rentals: \$10k

Décor, Food Colouring

Easter Egg supplies

Food Trucks: TBA

Food and beverage

Poppies, wreath, décor

Assorted game rentals: \$5K

Social Media

Social Media

Bands/DJ/Music

DJ/Music

DJ/Music

Photo Booth

Photo Booth

BBQ, food and beverage

Face Paint/Balloons

It is Administration goals to pursue sponsorships and partnerships to enable as many events as possible and reduce the cost on the Town and its residents.

Revenues

The Town of Calmar obtains revenues basically from 3 different sources. These are:

- property taxation
- grant from other governments
- user fees

Taxation

In 2022, approximately 2.275 million was budgeted from residential taxes and another 600K for non-residential taxes. Council also imposed a special tax at a rate of 0.0004895 which generated a revenue of about 130K. It is to be noted that special taxes must be done by bylaw annually.

Regarding **property taxation, considering the Town's** 2022 assessment, adjusting the tax rate could mean different revenue scenarios. During the Council meeting, Administration will bring up an excel sheet to run an exercise with Council and explore a few scenarios. Also, it is to be noted that the surplus anticipated in 2022 will be directed to reserve. This will be part of the strategy to cover the cost of the 2023 capital projects.

Grants

For 2023, Administration will explore many new grants opportunity and partnerships. It is anticipated that the MSI and CCBF for a combined amount of about 391K. Looking at other grants and partnerships therefore could alleviate the costs associated with recreational programs and events as well as the capital plan implementation.

User fees

User fees are an important source of funding for Calmar. These include the franchise fees, utilities, planning, recreational booking, etc. Considering that franchise fees are at their maximum, Administration is not recommending any changes with these. The first change that Administration is proposing is to bring all the fees into the fee bylaw. Having these spread out in multiple bylaws makes it harder for Administration to implement and maintain.

As for the various fees, Administration is proposing to adjust these to minimize the subsidizing effort by the residents. There are certain services that are beneficial to the collectivity, but others are being mainly enjoyed by the applicant and therefore, should be paid mainly by the applicant.

Administration is proposing the following for the various user fees:

- Administrative fees – no changes
- Business license fees – see draft bylaw
- Planning fees – see draft bylaw
- PW cost – need more time to analyze
- Rental cost - see draft and need more time for diamonds, camping, and getaway

Potential revenues

In terms of potential revenues, Administration has discussed a few which includes:

- Fees for paper invoices by mail - \$2
- Fees for reinspection - \$250
- Fees for cleaning – deposit forfeited at a minimum
- Cancellation fees – need more time to review

Administration will review all current and proposed fees a final time prior to bringing the fee bylaw to Council.

COSTS/SOURCE OF FUNDING (if applicable)

The cost will be dictated by Council's decisions for each department. Similarly, revenues will be impacted by Council's decisions.

TOWN OF CALMAR
BYLAW NO. 2018-27

A BYLAW of the TOWN OF CALMAR to establish a bylaw pertaining to setting fees and rate charges levied to the public for goods and services provided by the Town of Calmar.

WHEREAS the *Municipal Government Act, R.S.A 2000, Chapter M-26* provides that a Council may pass a Bylaw for setting fees & charges levied to the public excluding utilities and taxation.

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

Review of Fees and Rate charges

1. (a) The Town shall review the fees & services schedule annually.
- (b) After the review has been completed, the Town may amend this Bylaw to update the fees and rates.

Schedules

2. Fees and charges are hereby established pursuant to **Schedule "A"** attached hereto and forming part of this Bylaw.

Read a first time this day of November, 2022.

Read a second time this day of December, 2022.

Read a third time, by unanimous consent, this day of December, 2022.

Mayor

CAO Losier

This Bylaw signed this day of December, 2022.



SCHEDULE "A"

FEE SCHEDULE

ADMINISTRATION FEES

Town Coffee Mugs	\$ 5.00	
Town Hats	\$ 15.00	
Town pins	\$ 2.50	
Tax Certificates	\$ 25.00	
Tax Searches	\$ 25.00	
Tax Notification Filing Fee	\$200.00	
Not Sufficient Funds fees		\$ 35.00
Fax/Photocopying distance	\$0.25 per page/\$1.50 long	
Chronicle advertising (business card size)	\$ 25.00	
Chronicle advertising (quarter page ad)	\$ 50.00	
Chronicle advertising (half page ad)	\$ 75.00	
Chronicle advertising (full page ad)	\$100.00	
Chronicle advertising shown above request for color fees doubled		
Land Use Bylaw (Photocopy)	\$ 75.00	
Municipal Development Plan (Photocopy)	\$ 75.00	
Compliance request – Residential (non-rush 10-day service)		\$ 6080.00
Compliance request – Residential (Rush 0-3 day service)		\$1020.00
Compliance request – Commercial/Industrial/Institutional) (Rush)	\$200.00	
Compliance request – Commercial/Industrial/Institutional) (non-rush)	\$100.00	
Special Event License Local – Administration Fee	\$ 10.00	
Special Event License Non – Local – Administration Fee	\$ 20.00	

FACILITY RENTAL RATES

BALL DIAMONDS:

Youth	\$100.00/team/year + GST
Out of Town Youth	\$200.00/team/year + GST
Adult	\$270.00/team/year + GST
Out of Town Adult	\$400.00/team/year + GST
Tournament	\$300.00 + GST
Out of Town Tournament	\$600.00 + GST
Tournament Damage Deposit	\$300.00

PROGRAM CENTRE

Hourly	\$30.00 + GST
Local: 0 – 46 Hours	\$ 40150.00 + GST
Local-Daily	\$ 80.00300 + GST
Non-Local Daily	\$100.00 + GST
Damage Deposit	\$150.00
<u>If not cleaned, damaged deposit forfeited</u>	

MIKE KARBONIK ARENA

ICE

Local Youth Hourly	\$ 83.46125.00 + GST
Out of Town Youth Hourly	\$125.48150.00 + GST
Local Adult Hourly	\$125.48200.00 + GST
Out of Town Adult Hourly	\$156.85225.00 + GST

DRY ICE/FLOOR

Not-for-Profit Local Hourly	\$ 25.00 + GST
Not-for-Profit Local Daily	\$150.00 + GST
Non-local Hourly	\$ 50.00 + GST
Non-local Daily	\$300.00 + GST
Damage Deposit	\$400.00

SUMMER GETAWAY

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Local resident/Week	\$150.00 + GST
Non-local resident/Week	\$250.00 + GST
Local resident/Full Program	\$850.00 + GST
Non-local resident/Full Program	\$1450.00 + GST

PUBLIC GROUNDS CAMPING

RV / Week / Per Unit	\$ 20.00 + GST
Tent / Week / Per Unit	\$ 10.00 + GST

PLANNING & DEVELOPMENT FEES

PLANNING FEES:

Municipal Development Plan amendment	\$400 750.00 plus advertising cost
Land Use Bylaw amendment	\$400 750.00 plus advertising cost
Area Structure Plan Adoption & amendment	\$400 1,000.00 plus advertising cost
Advertising costs	Based on actual cost the Town is billed

SUBDIVISION FEES:

Administration Fee	\$200.00 plus advertising cost
Standard Subdivision (first parcel out)	\$500.00
(2 lots – 1 plus remainder)	\$600.00
(3 or more)	\$400.00 + \$250.00 per lot/parcel
Separation of Titles (MGA 652(4))	\$400.00 + \$100.00 per lot
Boundary Adjustment	\$400.00 + \$100.250 per lot/parcel
Condominium Plan Consent	\$540.00 per unit
Extension	\$2150.00
Fee at Endorsement	\$50.00 + \$150.00 per title/parcel

DEVELOPMENT AGREEMENT FEES:

Affecting fewer than 5 1 lot/parcels:	\$2,000 + GST
Affecting 2 or more parcels:	\$3,500 + GST
a) Preparation	\$500.00 + GST
b) Construction Completion	\$500.00 + GST
c) Final Acceptance	\$500.00 + GST
Affecting 5 or more lots:	
a) Preparation	\$1,000.00 + GST
b) Construction Completion	\$1,000.00 + GST
c) Final Acceptance	\$1,000.00 + GST

DEVELOPMENT PERMIT FEES:

	<u>Fee</u>	<u>Deposit</u>	<u>Damage</u>	<u>Deposit</u>
Notification for discretionary use (Modular/Mobile)	\$100.00	\$1,000.00		
Dwellings (up to 4 dwelling units) per unit	\$1,000.00			\$7100.00
(Duplex/Triplex/Fourplex/Bare land Condos)	Plus \$50.00 per unit			
Dwelling, Multi-units (5 dwelling units and more)	\$500.00			
Plus, water meter fee as per Bylaw adopted.				
Commercial/Industrial	\$200.00	\$2,000.00		
Manufactured Home (mobile home park)	\$ 75 100.00		\$ 500.00	
Residential additions up to \$5,000.00			(refunded when skirted) \$-50.00	\$1,000.00
Residential additions over \$5,000.00	\$100.00	\$1,000.00		

Accessory Buildings – Garages	\$1050.00	\$ 500.00
Accessory Buildings – sheds (15 m ² - > 160 ft ²)	\$-50.00	N/A
Decks (attached or detached)	\$-50.00	N/A
Basement Renovations	\$-50.00	N/A
Demolition – Residential	\$100.00	\$1,000.00
Demolition – Commercial/Industrial	\$200.00	\$2,000.00
Signs permits	\$-50.00	N/A
Development Appeal fees	\$285.00	
Note: Development Permits are not required for installation of a wood burning stove, hot tub or sheds less than 10 m² (<160 ft²).		
Home Based Business Development Permit fee	\$200	\$100.00 plus notification fee when applicable

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Commercial Business Development Permit fee	Change of use	
\$250.00		
Any other development not identified within the table	\$50.00	N/A

~~Note: Development Permits are not required for installation of a wood burning stove, hot tub or sheds less than 10 m² (<160 ft²)~~

~~Note: Development Permit fees does not include water meter fees as per Bylaw adopted.~~

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PUBLIC WORKS

PW operator labour charges \$- 60.00/hour

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EQUIPMENT (Equipment with labour included)

Street sweeper	\$- 80.00/travel
	\$130.00/hour
Grader	\$130.00/hour
Loader	\$130.00/hour
Hydrovac	\$200.00/hour
Loader with snowblower	\$200.00/hour
Tandem axle truck	\$100.00/hour
Single axle dump truck	\$- 80.00/hour
Skid Steer	\$- 80.00/hour
Sanding unit	\$- 80.00/unit

MATERIALS:

Salt sand	\$- 40.00/yard
Gravel	\$- 40.00/yard

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CURB COCK (water valve)

Replacement Parts \$260.00/assembly

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Resident Business License (excluding General Contractors) \$100.00

~~(General Contractors include Sub-Trades: Electricians, Plumbing/Gas/Heating, Concrete, etc.)~~

Renewal Fee \$100.00

Non-Residential Business License \$300.00

Resident General Contractor Business License \$150.00

~~(Non-Resident General Contractors include Sub-Trades: Electricians, Plumbing/Gas/Heating, Concrete, etc.)~~

Home-Based Business Licenses

Minor \$75.00

Commented [SM1]: Minor home-based business license should be lower than the major.

Major \$100.00

Hawkers & Peddlers Business License \$150.00

Not a corporate body – House to House sales – offers/exposes for sale to any person by means of sample, patterns, cuts, or blueprints – merchandise to be afterwards delivered in or shipped into town – sells merchandise on the streets or roads and not their permanent place of business. **DOES NOT include a person selling meat, fruit or other farm product that has been produced, raised, or grown by themselves or fish of their own catching.

Single Project Business License \$100.00

(Issued only for a specific date and location)

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Special Event License - Resident \$ 10.00

(Issued only for one-time events for a specific date and specific location)

Special Event License – Non-Resident \$ 20.00

(Issued only for one-time events for a specific date and specific location)

Transfer of Business License fee (includes name change) \$ 25.00

NEW Business License fees will be reduced to one half (1/2) of the established fee when purchased after August 31st in a license year.

Mobile Home Park – Each developed stall occupied by a mobile home unit \$60.00 (without Development Agreement) - \$30.00 (with Development Agreement).

TOWN OF CALMAR
Trial Balance

		2022	2022	2022	2022
		BUDGET	ACTUAL	VARIANCE	%
REVENUE					
<u>00-General</u>					
	YTD Actual	(3,780,000.00)	(3,562,139.11)	(217,860.89)	94.2%
	Remaining Franchise Agreement		(164,000.00)		
	Remaining Investment Return		(20,000.00)		
1-00-00-XXX	Projected YE Revenue		(3,746,139.11)	(33,860.89)	99.1% - minimum tax levy/- franchise fees/+ interest/+ penalties
<u>11 - Legislative</u>					
	YTD Actual	0.00	(443.96)	443.96	0.0%
1-11-00-XXX	Projected YE Revenue		(433.96)	433.96	0.0%
<u>12 - Administration</u>					
	YTD Actual	(181,700.00)	(40,692.43)	(141,007.57)	22.4%
	Reserve Transfer to be entered		(150,400.00)		
1-12-00-XXX	Projected YE Revenue		(191,092.43)	(9,392.43)	105.2%
<u>21 - Policing</u>					
	YTD Actual	0.00	0.00	0.00	0.0%
1-21-00-XXX	Projected YE Revenue		0.00	0.00	0.0%
<u>23 - Fire</u>					
	YTD Actual	0.00	0.00	0.00	0.0%
1-23-00-XXX	Projected YE Revenue		0.00	0.00	0.0%
<u>24 - Disaster Services</u>					
	YTD Actual	0.00	0.00	0.00	0.0%
1-24-00-XXX	Projected YE Revenue		0.00	0.00	0.0%
<u>25 - Ambulance</u>					
	YTD Actual	0.00	0.00	0.00	0.0%
1-25-00-XXX	Projected YE Revenue		0.00	0.00	0.0%
<u>26 - Constabulary Services</u>					
	YTD Actual	(34,100.00)	(44,415.19)	10,315.19	130.2%
	Remaining Provincial Fines		(1,000.00)		
1-26-00-XXX	Projected YE Revenue		(45,415.19)	11,315.19	133.2% - fines/- licenses/+ snow removal fines

TOWN OF CALMAR
Trial Balance

	2022	2022	2022	2022	
	BUDGET	ACTUAL	VARIANCE	%	
<u>32 - Transportation</u>					
	YTD Actual	(5,000.00)	(12,300.57)	7,300.57	246.0%
1-32-00-XXX	Projected YE Revenue		(15,744.00)	7,300.57	246.0% - insurance claim for grader blade
<u>41 - Water</u>					
	YTD Actual	(689,000.00)	(477,156.79)	(211,843.21)	69.3%
	Remaining Sale of Water		(200,000.00)		
	Remaining Sale of Bulk Water		(3,500.00)		
1-41-00-XXX	Projected YE Revenue		(680,656.79)	(8,343.21)	98.8% - connection fees/- other revenue
<u>42 - Sanitary</u>					
	YTD Actual	(511,900.00)	(438,783.24)	(73,116.76)	85.7%
	Remaining Sanitary Sewer Fees		(124,000.00)		
	Remaining Water & Sewer Infrastructure		(30,000.00)		
	Remaining Fracking Water Sale		(40,000.00)		
1-42-00-XXX	Projected YE Revenue		(632,783.24)	120,883.24	123.6%
<u>43 - Solid Waste</u>					
	YTD Actual	(265,000.00)	(190,753.64)	(74,246.36)	72.0%
	Remaining Garbage Service Fees		(53,000.00)		
	Remaining Recycling Fees		(21,000.00)		
1-43-00-XXX	Projected YE Revenue		(264,753.64)	(246.36)	99.9%
<u>51 - Family & Community Support Services</u>					
	YTD Actual	(47,500.00)	(31,077.26)	(16,422.74)	65.4%
	Remaining Regional FCSS Grant		(13,500.00)		
1-51-00-XXX	Projected YE Revenue		(44,577.26)	(2,922.74)	93.8%
<u>61 - Planning</u>					
	YTD Actual	(78,000.00)	(57,781.82)	(20,218.18)	74.1%
	Remaining Permits (Dev & Bldg)		(4,000.00)		
1-61-00-XXX	Projected YE Revenue		(61,781.82)	(16,218.18)	79.2% - permit revenue
<u>62 - Economic Development</u>					
	YTD Actual	(1,000.00)	(164.76)	(835.24)	16.5%
1-62-00-XXX	Projected YE Revenue		(164.76)	(835.24)	16.5%

TOWN OF CALMAR
Trial Balance

	2022	2022	2022	2022
	BUDGET	ACTUAL	VARIANCE	%
<u>72-00 - Parks General</u>				
	(238,700.00)	(143,877.13)	(94,822.87)	60.3%
		(60,000.00)		
1-72-00-XXX		(203,877.13)	(34,822.87)	85.4% - LC cost share
<u>72-01 - Parks Sportsgrounds</u>				
	(5,400.00)	(6,500.00)	1,100.00	120.4%
1-72-01-XXX		(6,500.00)	1,100.00	120.4% + diamond rental revenue
<u>72-02 - Parks Arena</u>				
	(122,100.00)	(99,930.32)	(22,169.68)	81.8%
		(5,000.00)		
1-72-02-XXX		(104,930.32)	(17,169.68)	85.9% - ice rental revenue
<u>72-03 - Fair Revenue</u>				
	0.00	(18,159.16)	18,159.16	0.0%
1-72-03-XXX		(18,159.16)	18,159.16	0.0%
<u>74 - Library</u>				
	(103,600.00)	(67,710.84)	(35,889.16)	65.4%
		(36,000.00)		
1-74-XX-XXX		(103,710.84)	110.84	100.1%
<u>97 - Requisitions</u>				
	(844,100.00)	(843,756.62)	(343.38)	100.0%
1-97-00-XXX		(843,756.62)	(343.38)	100.0%
	(6,907,100.00)	(6,035,642.84)	(871,457.16)	87.4%
		(6,964,476.27)	57,376.27	100.8%

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	
	BUDGET	ACTUAL	VARIANCE	%	
EXPENSES					
<u>11 - Legislative</u>					
2-11-00-110	Wages & Salaries	77,700.00	27,383.95	50,316.05	35.2% 12,000.00
2-11-00-115	Overtime	2,400.00	4.30	2,395.70	0.2%
2-11-00-130	Employer's Contributions	11,700.00	4,846.86	6,853.14	41.4% 1,500.00
2-11-00-136	WCB Fees	1,500.00	0.00	1,500.00	0.0%
2-11-00-148	Training & Development	1,600.00	0.00	1,600.00	0.0%
2-11-00-215	Freight & Postage	700.00	461.00	239.00	65.9% 240.00
2-11-00-217	Telephone	7,200.00	5,115.10	2,084.90	71.0% 2,000.00
2-11-00-220	Advertising	4,600.00	1,768.23	2,831.77	38.4% 2,000.00
2-11-00-222	Memberships & Subscriptions	4,400.00	4,382.96	17.04	99.6%
2-11-00-223	Special Projects	20,000.00	3,962.82	16,037.18	19.8% 3,000.00
2-11-00-224	Other Projects	1,500.00	1,500.00	0.00	100.0%
2-11-00-231	Audit Fees	1,800.00	0.00	1,800.00	0.0% 1,800.00
2-11-00-250	Building Repairs & Maintenance	3,200.00	0.00	3,200.00	0.0%
2-11-00-270	Insurance	3,100.00	2,374.51	725.49	76.6%
2-11-00-510	Printing & Stationary	3,500.00	622.48	2,877.52	17.8% 300.00
2-11-00-511	Special Events Hosting	6,000.00	233.67	5,766.33	3.9% 500.00
2-11-00-512	Janitor Contract	1,400.00	0.00	1,400.00	0.0%
2-11-00-520	Equipment, Parts Repairs & Maint	6,000.00	12,984.67	(6,984.67)	216.4%
2-11-00-540	Power	1,300.00	896.17	403.83	68.9% 400.00
2-11-00-541	Natural Gas	700.00	524.70	175.30	75.0% 200.00
2-11-00-590	Other General Expenses - Legislative	2,000.00	760.55	1,239.45	38.0% 500.00
2-11-01-110	Councillor Faulkner - Remuneration & Fees	18,600.00	11,283.02	7,316.98	60.7% 7,000.00
2-11-01-130	Councillor Faulkner - Benefits	4,300.00	668.60	3,631.40	15.5% 200.00
2-11-01-140	Councillor Faulkner - Meals & Lodging	1,200.00	1,127.55	72.45	94.0%
2-11-01-148	Councillor Faulkner - Training & Development	2,500.00	685.00	1,815.00	27.4%
2-11-01-212	Councillor Faulkner - Mileage	1,000.00	356.28	643.72	35.6%
2-11-13-110	Councillor Gardner - Remuneration & Fees	19,800.00	13,226.58	6,573.42	66.8% 6,500.00
2-11-13-130	Councillor Gardner - Benefits	4,600.00	779.39	3,820.61	16.9% 200.00
2-11-13-140	Councillor Gardner - Meals & Lodging	1,200.00	744.29	455.71	62.0%
2-11-13-148	Councillor Gardner - Training & Development	2,500.00	735.00	1,765.00	29.4%
2-11-13-212	Councillor Gardner - Mileage	1,000.00	564.54	435.46	56.5%
2-11-17-110	Mayor Carnahan - Remuneration & Fees	27,000.00	19,664.64	7,335.36	72.8% 7,300.00
2-11-17-130	Mayor Carnahan - Benefits	6,300.00	1,129.69	5,170.31	17.9% 200.00
2-11-17-140	Mayor Carnahan - Meals & Lodging	1,200.00	1,826.10	(626.10)	152.2%
2-11-17-148	Mayor Carnahan - Training & Development	2,500.00	995.00	1,505.00	39.8%
2-11-17-212	Mayor Carnahan - Mileage	1,000.00	464.77	535.23	46.5%
2-11-18-110	Councillor Benson - Remuneration & Fees	18,600.00	10,626.58	7,973.42	57.1% 7,900.00
2-11-18-130	Councillor Benson - Benefits	4,300.00	590.32	3,709.68	13.7% 200.00
2-11-18-140	Councillor Benson - Meals & Lodging	1,200.00	0.00	1,200.00	0.0%
2-11-18-148	Councillor Benson - Training & Development	2,500.00	0.00	2,500.00	0.0%
2-11-18-212	Councillor Benson - Mileage	1,000.00	96.88	903.12	9.7%
2-11-19-110	Councillor McKeag - Remuneration & Fees	18,600.00	11,351.58	7,248.42	61.0% 7,200.00
2-11-19-130	Councillor McKeag - Benefits	4,300.00	655.87	3,644.13	15.3% 200.00
2-11-19-140	Councillor McKeag - Meals & Lodging	1,200.00	550.46	649.54	45.9%

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	
	BUDGET	ACTUAL	VARIANCE	%	
2-11-19-148	Councillor McKeag - Training & Development	2,500.00	600.00	1,900.00	24.0%
2-11-19-212	Councillor McKeag - Mileage	1,000.00	25.41	974.59	2.5%
	YTD Actual	312,200.00	146,569.52	165,630.48	46.9% 61,340.00
	Remaining Expenses		61,340.00		
2-11-XX-XXX	Projected YE Revenue		207,909.52	104,290.48	66.6%
	<u>12 - Administration</u>				
2-12-00-100	Amortization	0.00	0.00	0.00	0.0%
2-12-00-110	Wages & Salaries	133,400.00	104,608.40	28,791.60	78.4% 18,000.00
2-12-00-115	Overtime	2,600.00	30.11	2,569.89	1.2% 200.00
2-12-00-130	Employer Contributions	20,100.00	20,899.13	(799.13)	104.0% 3,000.00
2-12-00-136	Workers' Compensation Board Fees	2,500.00	2,272.34	227.66	90.9% 500.00
2-12-00-140	Meals & Lodging	2,000.00	2,514.61	(514.61)	125.7%
2-12-00-148	Training & Development	7,000.00	3,784.74	3,215.26	54.1%
2-12-00-210	Vehicle Allowance	0.00	0.00	0.00	0.0%
2-12-00-212	Mileage	1,500.00	1,038.70	461.30	69.2%
2-12-00-215	Freight & Postage	5,500.00	3,924.71	1,575.29	71.4% 800.00
2-12-00-217	Telephone	6,000.00	4,695.97	1,304.03	78.3% 1,300.00
2-12-00-220	Advertising	3,000.00	1,564.75	1,435.25	52.2% 1,000.00
2-12-00-222	Memberships & Subscriptions	3,000.00	1,374.10	1,625.90	45.8% 1,000.00
2-12-00-223	Recognition & Bonuses	9,500.00	183.30	9,316.70	1.9% 9,300.00
2-12-00-231	Auditor	6,200.00	12,822.49	(6,622.49)	206.8%
2-12-00-232	Assessment Services	19,500.00	7,856.17	11,643.83	40.3% 11,500.00
2-12-00-233	Legal Fees	13,000.00	1,747.62	11,252.38	13.4% 1,000.00
2-12-00-250	Building Repairs & Maintenance	8,000.00	6,138.74	1,861.26	76.7% 1,000.00
2-12-00-270	Insurance	6,000.00	4,917.42	1,082.58	82.0%
2-12-00-271	Building Lease	0.00	0.00	0.00	0.0%
2-12-00-290	Entertainment & Hospitality	3,500.00	0.00	3,500.00	0.0%
2-12-00-510	Printing & Stationary	7,500.00	2,670.61	4,829.39	35.6% 1,000.00
2-12-00-511	Household Goods & Miscellaneous Supplies	6,000.00	3,633.54	2,366.46	60.6% 1,500.00
2-12-00-512	Janitor Contract	11,700.00	8,775.10	2,924.90	75.0% 3,000.00
2-12-00-513	Equipment Leases & Contracts	102,100.00	121,113.83	(19,013.83)	118.6% 15,000.00
2-12-00-516	Alarm Maintenance	700.00	100.00	600.00	14.3%
2-12-00-520	Equipment Parts, Repairs, & Maintenance	16,000.00	70.00	15,930.00	0.4%
2-12-00-540	Power	2,900.00	2,255.70	644.30	77.8% 1,000.00
2-12-00-541	Natural Gas	2,200.00	2,328.55	(128.55)	105.8% 1,000.00
2-12-00-590	Other General Expenses	19,200.00	2,016.56	17,183.44	10.5%
2-12-00-761	Transfer to Reserves	263,600.00	0.00	263,600.00	0.0% 263,600.00
2-12-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-12-00-810	Bank Charges & Fees	6,000.00	6,814.06	(814.06)	113.6%
2-12-00-831	Debenture Principle	0.00	0.00	0.00	0.0%
2-12-00-832	Debenture Interest	0.00	0.00	0.00	0.0%
2-12-00-910	Tax Cancellations	0.00	243.92	(243.92)	0.0%
2-12-00-920	Bad Debts	100.00	0.00	100.00	0.0%
2-12-00-999	Contingency Fund	80,800.00	0.00	80,800.00	0.0%
2-12-01-148	All Staff Training	0.00	0.00	0.00	0.0%
2-12-01-513	Contracted Services - 39/20 Alliance	0.00	0.00	0.00	0.0%
	YTD Actual	771,100.00	330,395.17	440,704.83	42.8% 334,700.00
	Remaining Expenses		334,700.00		
2-12-00-XXX	Projected YE Revenue		665,095.17	106,004.83	86.3%

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
	BUDGET	ACTUAL	VARIANCE	%
	<u>21 - Policing</u>			
2-21-00-745	0.00	0.00	0.00	0.0%
	YTD Actual	0.00	0.00	0.0%
	Remaining Expenses	0.00		
2-21-00-XXX	Projected YE Revenue	0.00	0.00	0.0%
	<u>23 - Fire</u>			
2-23-00-270	2,200.00	0.00	2,200.00	0.0%
2-23-00-514	165,000.00	73,596.34	91,403.66	44.6% 91,000.00
2-23-00-540	2,600.00	304.96	2,295.04	11.7% 200.00
2-23-00-541	6,000.00	1,027.22	4,972.78	17.1% 500.00
	YTD Actual	74,928.52	100,871.48	42.6% 91,700.00
	Remaining Expenses	91,700.00		
2-23-00-XXX	Projected YE Revenue	166,628.52	9,171.48	94.8%
	<u>24 - Disaster Services</u>			
2-24-00-110	12,400.00	3,551.01	8,848.99	28.6% 2,500.00
2-24-00-115	0.00	0.00	0.00	0.0%
2-24-00-130	1,900.00	590.07	1,309.93	31.1% 400.00
2-24-00-136	300.00	0.00	300.00	0.0%
2-24-00-140	2,000.00	29.73	1,970.27	1.5%
2-24-00-148	7,000.00	507.91	6,492.09	7.3% 1,000.00
2-24-00-212	0.00	0.00	0.00	0.0%
2-24-00-217	1,000.00	563.79	436.21	56.4% 400.00
2-24-00-231	1,400.00	0.00	1,400.00	0.0%
2-24-00-250	2,000.00	1,338.37	661.63	66.9% 500.00
2-24-00-520	3,000.00	2,628.08	371.92	87.6% 300.00
2-24-00-522	500.00	498.87	1.13	99.8%
2-24-00-590	30,200.00	13,281.41	16,918.59	44.0% 5,000.00
2-24-00-761	0.00	0.00	0.00	0.0%
2-24-00-762	0.00	0.00	0.00	0.0%
	YTD Actual	61,700.00	38,710.76	37.3% 10,100.00
	Remaining Expenses	10,100.00		
2-24-00-XXX	Projected YE Revenue	33,089.24	28,610.76	53.6%
	<u>25 - Ambulance</u>			
2-25-00-760	0.00	0.00	0.00	0.0%
	YTD Actual	0.00	0.00	0.0%
	Remaining Expenses	0.00		
2-25-00-XXX	Projected YE Revenue	0.00	0.00	0.0%

TOWN OF CALMAR
Trial Balance

	2022	2022	2022	2022		
	BUDGET	ACTUAL	VARIANCE	%		
<u>26 - Constabulary Services</u>						
2-26-00-110	Wages & Salaries	105,400.00	85,036.33	20,363.67	80.7%	20,000.00
2-26-00-115	Overtime	2,200.00	4.30	2,195.70	0.2%	
2-26-00-130	Employer Contributions	15,800.00	18,378.21	(2,578.21)	116.3%	2,400.00
2-26-00-136	WCB Fees	2,100.00	1,998.88	101.12	95.2%	200.00
2-26-00-140	Meals & Lodging	2,500.00	54.81	2,445.19	2.2%	
2-26-00-148	Training & Development	4,500.00	2,839.59	1,660.41	63.1%	500.00
2-26-00-210	Vehicle Expense	300.00	0.00	300.00	0.0%	
2-26-00-211	Vehicle Allowance	3,600.00	2,700.00	900.00	75.0%	900.00
2-26-00-215	Freight & Postage	1,200.00	991.25	208.75	82.6%	200.00
2-26-00-217	Telephone	2,500.00	1,257.30	1,242.70	50.3%	300.00
2-26-00-220	Advertising	500.00	195.00	305.00	39.0%	300.00
2-26-00-222	Memberships & Subscriptions	3,600.00	3,601.71	(1.71)	100.0%	
2-26-00-223	Victims Services	2,400.00	2,400.00	0.00	100.0%	
2-26-00-231	Audit Fees	2,500.00	0.00	2,500.00	0.0%	
2-26-00-233	Legal Fees	1,000.00	0.00	1,000.00	0.0%	
2-26-00-235	Vet & Pound Fees	4,500.00	1,990.48	2,509.52	44.2%	1,500.00
2-26-00-270	Insurance	3,000.00	3,650.87	(650.87)	121.7%	
2-26-00-510	Printing & Stationary	1,500.00	497.90	1,002.10	33.2%	200.00
2-26-00-511	Household Goods & Miscellaneous Supplies	1,000.00	321.43	678.57	32.1%	200.00
2-26-00-512	Janitor Contract	0.00	0.00	0.00	0.0%	
2-26-00-513	Contracted Services	5,400.00	827.07	4,572.93	15.3%	1,000.00
2-26-00-520	Equipment Parts, Repairs & Maintenance	13,000.00	5,988.26	7,011.74	46.1%	1,000.00
2-26-00-521	Fuel & Oil	4,000.00	3,451.44	548.56	86.3%	1,000.00
2-26-00-522	Vehicle Parts, Repairs & Maintenance	2,500.00	1,685.03	814.97	67.4%	800.00
2-26-00-540	Power	400.00	4,236.99	(3,836.99)	1059.2%	800.00
2-26-00-541	Natural Gas	600.00	3,378.63	(2,778.63)	563.1%	600.00
2-26-00-590	Other General Expenses	0.00	0.00	0.00	0.0%	
2-26-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%	
2-26-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%	
2-26-01-240	Bylaw Enforcement - Snow Removal	0.00	20,978.00	(20,978.00)	0.0%	
	YTD Actual	186,000.00	166,463.48	19,536.52	89.5%	31,900.00
	Remaining Expenses		31,900.00			
2-26-00-XXX	Projected YE Revenue		198,363.48	(12,363.48)	106.6%	+ power & + gas

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>		
	BUDGET	ACTUAL	VARIANCE	%		
<u>32 - Transportation</u>						
2-32-00-110	Wages & Salaries	197,900.00	164,500.83	33,399.17	83.1%	34,000.00
2-32-00-115	Overtime	11,900.00	5,754.93	6,145.07	48.4%	6,100.00
2-32-00-116	On Call	6,000.00	0.00	6,000.00	0.0%	
2-32-00-117	Casual Labour	0.00	0.00	0.00	0.0%	
2-32-00-130	Employer Contributions	28,400.00	28,823.07	(423.07)	101.5%	4,200.00
2-32-00-136	Workers Comensation Board Fees	3,800.00	2,929.24	870.76	77.1%	900.00
2-32-00-140	Meals & Lodging	2,500.00	756.90	1,743.10	30.3%	
2-32-00-148	Training & Development	2,500.00	269.89	2,230.11	10.8%	
2-32-00-210	Vehicle Allowance	3,000.00	1,333.36	1,666.64	44.4%	1,666.00
2-32-00-212	Mileage	1,600.00	0.00	1,600.00	0.0%	
2-32-00-215	Freight & Postage	600.00	276.60	323.40	46.1%	200.00
2-32-00-217	Telephone	4,500.00	3,040.32	1,459.68	67.6%	1,000.00
2-32-00-220	Advertising	1,000.00	0.00	1,000.00	0.0%	
2-32-00-230	Engineering Fees	25,000.00	10,901.16	14,098.84	43.6%	14,000.00
2-32-00-231	Audit Fees	4,800.00	0.00	4,800.00	0.0%	
2-32-00-250	Building Repairs & Maintenance	30,000.00	9,323.79	20,676.21	31.1%	10,000.00
2-32-00-252	R/R Ditch Maintanace	25,000.00	9,340.00	15,660.00	37.4%	16,000.00
2-32-00-253	Roadway Maintenance	50,000.00	47,266.99	2,733.01	94.5%	2,700.00
2-32-00-254	Sidewalk Maintenance	50,000.00	43,312.00	6,688.00	86.6%	6,700.00
2-32-00-260	Equipment Lease & Rental	2,000.00	23,510.97	(21,510.97)	1175.5%	
2-32-00-270	Insurance	17,000.00	11,682.88	5,317.12	68.7%	
2-32-00-510	Printing & Stationary	600.00	354.40	245.60	59.1%	200.00
2-32-00-511	Shop Supplies & Miscellaneous Supplies	16,800.00	18,990.38	(2,190.38)	113.0%	2,000.00
2-32-00-512	Janitor Contract	0.00	0.00	0.00	0.0%	
2-32-00-513	Contracted Services	26,000.00	17,317.50	8,682.50	66.6%	5,000.00
2-32-00-516	Alarm	600.00	100.00	500.00	16.7%	
2-32-00-520	Equipment Maintenance & Repair	50,000.00	37,017.12	12,982.88	74.0%	12,000.00
2-32-00-521	Fuel & Oil	25,000.00	26,021.89	(1,021.89)	104.1%	5,000.00
2-32-00-522	Vehicle Parts, Repairs & Maintenance	12,000.00	4,486.43	7,513.57	37.4%	5,000.00
2-32-00-523	Small Tools	5,000.00	3,035.56	1,964.44	60.7%	1,500.00
2-32-00-524	Traffic Safety Devices	5,000.00	2,163.88	2,836.12	43.3%	1,000.00
2-32-00-530	Road Materials	45,000.00	31,510.93	13,489.07	70.0%	10,000.00
2-32-00-531	Safety Equipment	5,000.00	1,702.16	3,297.84	34.0%	1,200.00
2-32-00-540	Power	14,000.00	9,387.39	4,612.61	67.1%	4,600.00
2-32-00-541	Natural Gas	3,600.00	2,297.36	1,302.64	63.8%	1,300.00
2-32-00-542	Power - Street Lights	138,000.00	98,477.07	39,522.93	71.4%	40,000.00
2-32-00-590	Other General Expenses	25,000.00	935.80	24,064.20	3.7%	3,000.00
2-32-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%	
2-32-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%	
2-32-00-821	Loan Interest	0.00	0.00	0.00	0.0%	
2-32-00-822	Loan Principle	0.00	0.00	0.00	0.0%	
2-32-00-831	Debenture Principle	168,700.00	168,623.65	76.35	100.0%	
2-32-00-832	Debenture Interest	83,500.00	58,863.49	24,636.51	70.5%	
	YTD Actual	1,091,300.00	844,307.94	246,992.06	77.4%	189,266.00
	Remaining Expenses		189,266.00			
2-23-00-XXX	Projected YE Revenue		1,033,573.94	57,726.06	94.7%	

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>%</u>
<u>41 - Water</u>					
2-41-00-110	Wages & Salaries	146,800.00	138,705.33	8,094.67	94.5%
2-41-00-115	Overtime	5,900.00	4,085.75	1,814.25	69.3%
2-41-00-116	On Call	0.00	0.00	0.00	0.0%
2-41-00-130	Employer Contributions	21,400.00	22,602.37	(1,202.37)	105.6%
2-41-00-136	Workers' Compensation Board Fees	2,800.00	3,027.90	(227.90)	108.1%
2-41-00-140	Meals & Lodging	3,500.00	3,243.68	256.32	92.7%
2-41-00-148	Training & Development	3,500.00	0.00	3,500.00	0.0%
2-41-00-210	Vehicle Allowance	3,000.00	2,333.36	666.64	77.8%
2-41-00-212	Mileage	1,000.00	0.00	1,000.00	0.0%
2-41-00-215	Freight & Postage	900.00	461.00	439.00	51.2%
2-41-00-217	Telephone	7,000.00	3,547.17	3,452.83	50.7%
2-41-00-220	Advertising	500.00	0.00	500.00	0.0%
2-41-00-222	Memberships & Subscriptions	800.00	165.00	635.00	20.6%
2-41-00-230	Engineering Fees	0.00	0.00	0.00	0.0%
2-41-00-231	Audit Fees	4,200.00	0.00	4,200.00	0.0%
2-41-00-250	Building Repairs & Maintenance	1,000.00	300.00	700.00	30.0%
2-41-00-253	Infrastructure Maintenance	35,000.00	1,913.52	33,086.48	5.5%
2-41-00-254	Weed Control	0.00	0.00	0.00	0.0%
2-41-00-260	Equipment Lease & Rental	600.00	0.00	600.00	0.0%
2-41-00-270	Insurance	10,000.00	11,682.88	(1,682.88)	116.8%
2-41-00-300	Water Purchases	400,000.00	269,212.56	130,787.44	67.3%
2-41-00-510	Printing & Stationary	4,000.00	2,190.78	1,809.22	54.8%
2-41-00-511	Household Goods & Miscellaneous Supplies	2,000.00	1,062.47	937.53	53.1%
2-41-00-512	Janitor Service	0.00	0.00	0.00	0.0%
2-41-00-513	Contracted Services	4,500.00	5,615.00	(1,115.00)	124.8%
2-41-00-516	Alarm	300.00	0.00	300.00	0.0%
2-41-00-520	Equipment Parts, Repairs & Maintenance	35,000.00	12,515.22	22,484.78	35.8%
2-41-00-521	Fuel & Oil	3,000.00	2,662.62	337.38	88.8%
2-41-00-522	Infrastructure Repairs	35,000.00	2,260.00	32,740.00	6.5%
2-41-00-523	Small Tools	1,000.00	1,431.97	(431.97)	143.2%
2-41-00-530	Water Meters	20,000.00	17,158.60	2,841.40	85.8%
2-41-00-540	Power	23,000.00	13,359.42	9,640.58	58.1%
2-41-00-541	Natural Gas	10,100.00	7,720.61	2,379.39	76.4%
2-41-00-590	Other General Expenses	0.00	0.00	0.00	0.0%
2-41-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-41-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-41-00-821	Loan Interest	0.00	0.00	0.00	0.0%
2-41-00-822	Loan Principle	0.00	0.00	0.00	0.0%
2-41-00-831	Debenture Principle	62,900.00	48,089.12	14,810.88	102.4%
2-41-00-832	Debenture Interest	20,100.00	10,398.74	9,701.26	62.8%
2-41-00-920	Bad Debts	0.00	430.55	(430.55)	0.0%
	YTD Actual	868,800.00	586,175.62	264,070.90	69.6%
	Remaining Expenses		261,678.14		
2-41-00-XXX	Projected YE Revenue		847,853.76	20,946.24	97.6%

TOWN OF CALMAR
Trial Balance

	2022	2022	2022	2022		
	BUDGET	ACTUAL	VARIANCE	%		
42 - Sanitary						
2-42-00-110	Wages & Salaries	118,500.00	121,028.67	(2,528.67)	102.1%	20,000.00
2-42-00-115	Overtime	2,400.00	4,212.44	(1,812.44)	175.5%	1,000.00
2-42-00-116	On Call	0.00	0.00	0.00	0.0%	
2-42-00-130	Employer Contributions	17,100.00	20,188.01	(3,088.01)	118.1%	2,600.00
2-42-00-136	Workers' Compensation Board Fees	2,300.00	2,954.59	(654.59)	128.5%	600.00
2-42-00-140	Meals & Lodging	1,500.00	3,053.32	(1,553.32)	203.6%	
2-42-00-148	Training & Development	1,500.00	175.00	1,325.00	11.7%	
2-42-00-210	Vehicle Allowance	2,000.00	1,333.28	666.72	66.7%	666.00
2-42-00-215	Freight & Postage	800.00	461.00	339.00	57.6%	200.00
2-42-00-217	Telephone	2,500.00	1,508.38	991.62	60.3%	300.00
2-42-00-220	Advertising	0.00	0.00	0.00	0.0%	
2-42-00-222	Memberships & Subscriptions	0.00	0.00	0.00	0.0%	
2-42-00-230	Engineering Fees	1,000.00	0.00	1,000.00	0.0%	
2-42-00-231	Audit Fees	4,000.00	0.00	4,000.00	0.0%	
2-42-00-250	Building Repairs & Maintenance	0.00	0.00	0.00	0.0%	
2-42-00-253	Infrastructure Maintenance	20,000.00	9,626.25	10,373.75	48.1%	10,000.00
2-42-00-254	Weed Control	2,500.00	0.00	2,500.00	0.0%	
2-42-00-260	Equipment Lease & Rental	1,000.00	206.55	793.45	20.7%	
2-42-00-270	Insurance	11,000.00	11,682.88	(682.88)	106.2%	
2-42-00-510	Printing & Stationary	500.00	298.75	201.25	59.8%	200.00
2-42-00-511	Household Goods & Miscellaneous Supplies	600.00	307.67	292.33	51.3%	300.00
2-42-00-513	Contracted Services	15,000.00	16,220.58	(1,220.58)	108.1%	1,000.00
2-42-00-516	Alarm	0.00	0.00	0.00	0.0%	
2-42-00-520	Equipment Parts, Repairs & Maintenance	15,000.00	1,813.69	13,186.31	12.1%	3,000.00
2-42-00-521	Fuel & Oil	2,000.00	2,730.72	(730.72)	136.5%	1,000.00
2-42-00-522	Vehicle Parts, Repairs & Maintenance	2,000.00	0.00	2,000.00	0.0%	
2-42-00-523	Small Tools	500.00	0.00	500.00	0.0%	
2-42-00-525	Water & Sewer Infrastructure	10,000.00	8,129.00	1,871.00	81.3%	1,800.00
2-42-00-530	Chemical Supplies	15,000.00	10,164.50	4,835.50	67.8%	2,000.00
2-42-00-540	Power	56,000.00	33,774.86	22,225.14	60.3%	20,000.00
2-42-00-541	Natural Gas	0.00	0.00	0.00	0.0%	
2-42-00-590	Other General Expenses	0.00	0.00	0.00	0.0%	
2-42-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%	
2-42-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%	
2-42-00-821	Loan Interest	0.00	0.00	0.00	0.0%	
2-42-00-822	Loan Principle	0.00	0.00	0.00	0.0%	
2-42-00-831	Debenture Principle	79,300.00	55,264.97	24,035.03	49.1%	24,035.00
2-42-00-832	Debenture Interest	15,600.00	8,382.96	7,217.04	39.5%	7,217.04
2-42-00-920	Bad Debts	0.00	0.00	0.00	0.0%	
	YTD Actual	399,600.00	313,518.07	104,635.41	73.8%	95,918.04
	Remaining Expenses		95,918.04			
2-42-00-XXX	Projected YE Revenue		409,436.11	(9,836.11)	102.5%	

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		BUDGET	ACTUAL	VARIANCE	%
<u>43 - Solid Waste</u>					
2-43-00-110	Salaries & Wages	118,500.00	81,946.00	36,554.00	69.2% 20,000.00
2-43-00-115	Overtime	1,200.00	2,445.00	(1,245.00)	203.8% 1,000.00
2-43-00-130	Employer Contributions	17,100.00	13,914.36	3,185.64	81.4% 2,600.00
2-43-00-136	Workers' Compensation Board Fees	2,300.00	766.83	1,533.17	33.3% 1,000.00
2-43-00-210	Vehicle Allowance	0.00	0.00	0.00	0.0%
2-43-00-215	Freight & Postage	600.00	461.00	139.00	76.8% 100.00
2-43-00-231	Audit Fees	4,100.00	0.00	4,100.00	0.0%
2-43-00-250	Recycling, Building Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-43-00-270	Insurance	3,300.00	5,111.23	(1,811.23)	154.9%
2-43-00-300	Landfill Fees & Charges	55,000.00	12,702.96	42,297.04	23.1% 42,300.00
2-43-00-510	Printing & Stationary	500.00	298.75	201.25	59.8% 200.00
2-43-00-513	Contracted Services	27,000.00	31,721.29	(4,721.29)	117.5% 6,000.00
2-43-00-514	Garbage Service Contract	97,900.00	71,151.22	26,748.78	72.7% 16,000.00
2-43-00-515	Recycling Service Contract	47,500.00	26,305.44	21,194.56	55.4% 6,000.00
2-43-00-520	Equipment Parts, Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-43-00-540	Power	1,200.00	908.37	291.63	75.7% 500.00
2-43-00-541	Natural Gas	4,200.00	2,835.65	1,364.35	67.5% 1,400.00
2-43-00-590	Other General Expenses	0.00	0.00	0.00	0.0%
2-43-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-43-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-43-00-920	Bad Debts	0.00	0.00	0.00	0.0%
	YTD Actual	380,400.00	250,568.10	129,831.90	65.9% 97,100.00
	Remaining Expenses		97,100.00		
2-43-00-XXX	Projected YE Revenue		347,668.10	32,731.90	91.4%
<u>49 - Recycling</u>					
2-49-00-513	Recycling Contracted Services	0.00	0.00	0.00	0.0%
2-49-00-515	Recycling Service Contract	0.00	0.00	0.00	0.0%
	YTD Actual	0.00	0.00	0.00	0.0%
	Remaining Expenses		0.00		
2-49-00-XXX	Projected YE Revenue		0.00	0.00	0.0%

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		BUDGET	ACTUAL	VARIANCE	%
<u>51 - Family & Community Services</u>					
2-51-00-110	Wages & Salaries	94,700.00	57,170.06	37,529.94	60.4% 15,000.00
2-51-00-115	Overtime	800.00	4.30	795.70	0.5%
2-51-00-130	Employer Contributions	14,300.00	10,796.60	3,503.40	75.5% 2,100.00
2-51-00-136	Workers' Compensation Board Fees	1,800.00	882.44	917.56	49.0% 500.00
2-51-00-140	Meals & Lodging	800.00	124.72	675.28	15.6%
2-51-00-148	Training & Development	600.00	667.86	(67.86)	111.3%
2-51-00-210	Vehicle Allowance	0.00	0.00	0.00	0.0%
2-51-00-212	Mileage	500.00	457.67	42.33	91.5%
2-51-00-215	Freight & Postage	700.00	461.00	239.00	65.9% 200.00
2-51-00-217	Telephone	1,200.00	860.88	339.12	71.7% 300.00
2-51-00-220	Advertising	2,000.00	790.08	1,209.92	39.5% 300.00
2-51-00-221	Program Hosting Expense	10,000.00	14,477.91	(4,477.91)	144.8%
2-51-00-222	FCSS Municipal Cost Share Portion	13,800.00	0.00	13,800.00	0.0% 13,800.00
2-51-00-225	Volunteer Recognition	3,000.00	802.81	2,197.19	26.8%
2-51-00-231	Audit Fees	1,100.00	0.00	1,100.00	0.0%
2-51-00-260	Office Rental	1,300.00	0.00	1,300.00	0.0%
2-51-00-270	Insurance	600.00	730.19	(130.19)	121.7%
2-51-00-510	Printing & Stationary	800.00	476.08	323.92	59.5% 200.00
2-51-00-511	Household & Miscellaneous Goods	300.00	0.00	300.00	0.0%
2-51-00-512	Janitor Contract	0.00	0.00	0.00	0.0%
2-51-00-513	Contracted Services	0.00	0.00	0.00	0.0%
2-51-00-520	Equipment Parts, Repairs & Maintenance	400.00	0.00	400.00	0.0%
2-51-00-540	Power	600.00	448.07	151.93	74.7% 151.00
2-51-00-541	Natural Gas	700.00	524.71	175.29	75.0% 175.00
2-51-00-590	Other General Expenses	500.00	0.00	500.00	0.0%
2-51-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-51-01-511	Christmas Elves Prog. Donation Exp.	500.00	0.00	500.00	0.0%
2-51-01-512	Christmas Elves Prog. Hosting Exp.	5,000.00	0.00	5,000.00	0.0%
	YTD Actual	156,000.00	89,675.38	66,324.62	57.5% 32,726.00
	Remaining Expenses		32,726.00		
2-51-00-XXX	Projected YE Revenue		122,401.38	33,598.62	78.5%

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		BUDGET	ACTUAL	VARIANCE	%
<u>61 - Planning & Development</u>					
2-61-00-110	Wages & Salaries	93,900.00	88,657.34	5,242.66	94.4% 12,000.00
2-61-00-115	Overtime	800.00	4.30	795.70	0.5%
2-61-00-130	Employer Contributions	14,100.00	12,684.65	1,415.35	90.0% 1,000.00
2-61-00-136	Workers' Compensation Board Fees	1,800.00	2,557.10	(757.10)	142.1% 400.00
2-61-00-140	Meals & Lodging	1,000.00	538.35	461.65	53.8%
2-61-00-148	Training & Development	1,000.00	1,116.67	(116.67)	111.7%
2-61-00-150	S.D.A.B. Meeting Fees	1,000.00	0.00	1,000.00	0.0%
2-61-00-210	Vehicle Allowance	300.00	0.00	300.00	0.0%
2-61-00-215	Freight & Postage	1,500.00	921.98	578.02	61.5% 200.00
2-61-00-217	Telephone	1,700.00	405.42	1,294.58	23.8% 100.00
2-61-00-220	Advertising	6,000.00	339.50	5,660.50	5.7% 1,000.00
2-61-00-221	Title & Land Seaches	1,500.00	300.00	1,200.00	20.0% 200.00
2-61-00-222	Memberships & Subscriptions	800.00	0.00	800.00	0.0%
2-61-00-223	Subdivision & Development Costs	2,500.00	0.00	2,500.00	0.0%
2-61-00-230	Engineering Fees	60,000.00	16,447.63	43,552.37	27.4% 10,000.00
2-61-00-231	Audit Fees	1,300.00	0.00	1,300.00	0.0%
2-61-00-232	Inspection Fees	20,000.00	12,626.58	7,373.42	63.1% 4,000.00
2-61-00-233	Legal Fees	20,000.00	0.00	20,000.00	0.0%
2-61-00-234	Planning Fees	0.00	0.50	(0.50)	0.0%
2-61-00-510	Printing & Stationary	1,000.00	398.31	601.69	39.8% 200.00
2-61-00-513	Contracted Services	75,000.00	37,731.47	37,268.53	50.3% 10,000.00
2-61-00-515	Other Contracted Services	0.00	0.00	0.00	0.0%
2-61-00-520	Cost of Land Sold	0.00	0.00	0.00	0.0%
2-61-00-540	Admin Power	100.00	0.00	100.00	0.0%
2-61-00-591	Cost of Land Re-Sale	0.00	0.00	0.00	0.0%
2-61-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-61-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
	YTD Actual	305,300.00	174,729.80	130,570.20	57.2% 39,100.00
	Remaining Expenses		39,100.00		
2-61-00-XXX	Projected YE Revenue		213,829.80	91,470.20	70.0%

TOWN OF CALMAR
Trial Balance

		2022	2022	2022	2022
		BUDGET	ACTUAL	VARIANCE	%
<u>62 - Economic Development</u>					
2-62-00-110	Wages & Salaries	86,000.00	39,662.21	46,337.79	46.1% 18,000.00
2-62-00-115	Overtime	1,200.00	4.30	1,195.70	0.4%
2-62-00-130	Employer Contributions	12,900.00	6,300.54	6,599.46	48.8% 2,400.00
2-62-00-136	Workers' Compensation Board Fees	1,100.00	2,486.60	(1,386.60)	226.1% 1,000.00
2-62-00-140	Meals & Lodging	500.00	0.00	500.00	0.0%
2-62-00-148	Training & Development	1,000.00	0.00	1,000.00	0.0%
2-62-00-210	Vehicle Allowance	0.00	0.00	0.00	0.0%
2-62-00-212	Mileage	6,000.00	0.00	6,000.00	0.0%
2-62-00-215	Freight & Postage	200.00	461.00	(261.00)	230.5% 200.00
2-62-00-217	Telephone	600.00	75.00	525.00	12.5% 100.00
2-62-00-220	Advertising	4,000.00	2,453.81	1,546.19	61.3% 500.00
2-62-00-222	Memberships & Subscriptions	1,000.00	41.12	958.88	4.1%
2-62-00-223	Promotion & Research	154,500.00	106,068.78	48,431.22	68.7% 5,000.00
2-62-00-231	Audit Fees	900.00	0.00	900.00	0.0%
2-62-00-510	Printing & Stationary	900.00	521.14	378.86	57.9% 100.00
2-62-00-511	Miscellaneous	600.00	531.59	68.41	88.6%
2-62-00-513	Contracted Services	6,000.00	0.00	6,000.00	0.0%
2-62-00-540	Power	100.00	0.00	100.00	0.0%
2-62-00-590	Communities In Bloom Donations	0.00	0.00	0.00	0.0%
2-62-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-62-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-62-00-900	Grants to Others	85,000.00	32,500.00	52,500.00	38.2% 10,000.00
	YTD Actual	362,500.00	191,106.09	171,393.91	52.7% 37,300.00
	Remaining Expenses		37,300.00		
2-62-00-XXX	Projected YE Revenue		228,406.09	134,093.91	63.0%

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		BUDGET	ACTUAL	VARIANCE	%
<u>72-00 - Parks General</u>					
2-72-00-110	Wages & Salaries	218,800.00	141,798.01	77,001.99	64.8% 42,000.00
2-72-00-112	Getaway Supervisors Contract	0.00	0.00	0.00	0.0%
2-72-00-115	Overtime	4,300.00	3,599.53	700.47	83.7% 1,000.00
2-72-00-130	Employer Contributions	30,800.00	23,412.31	7,387.69	76.0% 5,000.00
2-72-00-136	Workers' Compensation Board Fees	4,100.00	1,105.17	2,994.83	27.0% 1,000.00
2-72-00-140	Meals & Lodging	1,000.00	1,804.11	(804.11)	180.4%
2-72-00-148	Training & Development	1,700.00	400.00	1,300.00	23.5%
2-72-00-210	Vehicle Allowance	0.00	600.00	(600.00)	0.0%
2-72-00-212	Mileage	900.00	71.81	828.19	8.0%
2-72-00-215	Freight & Postage	700.00	461.00	239.00	65.9% 100.00
2-72-00-217	Telephone	200.00	1,389.68	(1,189.68)	694.8% 400.00
2-72-00-220	Advertising	4,000.00	203.82	3,796.18	5.1%
2-72-00-221	Promotions & Hosting	39,000.00	26,265.60	12,734.40	67.3% 12,700.00
2-72-00-222	Memberships & Subscriptions	800.00	0.00	800.00	0.0%
2-72-00-225	Volunteer Recognition	1,000.00	1,131.82	(131.82)	113.2%
2-72-00-231	Audit Fees	800.00	0.00	800.00	0.0%
2-72-00-250	Facility Maintenance	4,000.00	3,824.76	175.24	95.6%
2-72-00-270	Insurance	2,800.00	3,893.67	(1,093.67)	139.1%
2-72-00-510	Printing & Stationary	3,000.00	2,688.08	311.92	89.6% 200.00
2-72-00-511	Household & Miscellaneous Supplies	2,000.00	54.91	1,945.09	2.7% 200.00
2-72-00-512	Janitor Contract	0.00	0.00	0.00	0.0%
2-72-00-513	Contracted Services	3,100.00	2,953.81	146.19	95.3% 500.00
2-72-00-540	Power	2,800.00	2,105.76	694.24	75.2% 800.00
2-72-00-541	Natural Gas	1,700.00	1,241.73	458.27	73.0% 600.00
2-72-00-590	Donations	35,000.00	25,400.64	9,599.36	72.6%
2-72-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-00-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-00-821	Loan Interest	0.00	0.00	0.00	0.0%
2-72-00-822	Loan Principle	0.00	0.00	0.00	0.0%
2-72-00-823	Financing - Solar Panels	0.00	0.00	0.00	0.0%
	YTD Actual	362,500.00	244,406.22	118,093.78	67.4% 64,500.00
	Remaining Expenses		64,500.00		
2-72-00-XXX	Projected YE Revenue		308,906.22	53,593.78	85.2%

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>		
	BUDGET	ACTUAL	VARIANCE	%		
<u>72-01 - Parks Sportsgrounds</u>						
2-72-01-110	Wages & Salaries	60,600.00	64,528.90	(3,928.90)	106.5%	10,000.00
2-72-01-115	Overtime	1,300.00	1,670.14	(370.14)	128.5%	500.00
2-72-01-117	Casual Labour - Parks	0.00	0.00	0.00	0.0%	
2-72-01-130	Employer Contributions	8,500.00	12,280.69	(3,780.69)	144.5%	1,500.00
2-72-01-136	Workers' Compensation Board Fees	1,200.00	2,768.52	(1,568.52)	230.7%	750.00
2-72-01-140	Meals & Lodging	1,000.00	483.18	516.82	48.3%	
2-72-01-148	Training & Development	2,500.00	2,850.00	(350.00)	114.0%	
2-72-01-215	Freight & Postage	0.00	0.00	0.00	0.0%	
2-72-01-220	Advertising	500.00	0.00	500.00	0.0%	
2-72-01-231	Audit Fees	2,600.00	0.00	2,600.00	0.0%	
2-72-01-250	Facility Maintenance	38,000.00	33,847.36	4,152.64	89.1%	4,000.00
2-72-01-260	Equipment Lease & Rental	2,000.00	2,310.78	(310.78)	115.5%	
2-72-01-270	Insurance	4,900.00	5,111.23	(211.23)	104.3%	
2-72-01-510	Printing	0.00	0.00	0.00	0.0%	
2-72-01-511	Miscellaneous Supplies	6,000.00	5,754.56	245.44	95.9%	200.00
2-72-01-513	Contracted Services	20,000.00	19,953.60	46.40	99.8%	
2-72-01-520	Equipment Parts, Repair & Maintenance	16,000.00	18,466.32	(2,466.32)	115.4%	
2-72-01-521	Fuel & Oil	9,100.00	9,148.23	(48.23)	100.5%	
2-72-01-522	Vehicle Parts, Repairs & Maintenance	2,600.00	1,200.74	1,399.26	46.2%	1,400.00
2-72-01-523	Small Tools	1,200.00	1,161.03	38.97	96.8%	
2-72-01-531	Service Contracts	0.00	0.00	0.00	0.0%	
2-72-01-540	Power	0.00	0.00	0.00	0.0%	
2-72-01-541	Natural Gas	0.00	0.00	0.00	0.0%	
2-72-01-761	Transfer to Reserves	0.00	0.00	0.00	0.0%	
2-72-01-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%	
2-72-01-821	Loan Interest	0.00	0.00	0.00	0.0%	
2-72-01-822	Loan Principle	0.00	0.00	0.00	0.0%	
	YTD Actual	178,000.00	181,535.28	(3,535.28)	102.0%	18,350.00
	Remaining Expenses		18,350.00			
2-72-01-XXX	Projected YE Revenue		199,885.28	(21,885.28)	112.3%	

TOWN OF CALMAR
Trial Balance

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	
	BUDGET	ACTUAL	VARIANCE	%	
<u>72-02 Parks Arena</u>					
2-72-02-110	Wages & Salaries	60,600.00	95,224.79	(34,624.79)	157.1% 22,000.00
2-72-02-115	Overtime	1,300.00	2,111.47	(811.47)	162.4% 1,000.00
2-72-02-117	Arena - Casual Labour	0.00	2,033.00	(2,033.00)	0.0%
2-72-02-130	Employer Contributions	8,500.00	15,681.83	(7,181.83)	184.5% 2,000.00
2-72-02-136	Workers' Compensation Board Fees	1,200.00	2,861.55	(1,661.55)	238.5% 500.00
2-72-02-140	Meals & Lodging	2,000.00	138.66	1,861.34	6.9%
2-72-02-148	Training & Development	3,400.00	0.00	3,400.00	0.0%
2-72-02-215	Freight & Postage	1,100.00	460.90	639.10	41.9% 200.00
2-72-02-217	Telephone	2,700.00	1,621.26	1,078.74	60.0% 320.00
2-72-02-222	Memberships	800.00	420.00	380.00	52.5%
2-72-02-231	Audit Fees	2,700.00	0.00	2,700.00	0.0%
2-72-02-250	Facility Maintenance	30,000.00	9,702.98	20,297.02	32.3% 10,000.00
2-72-02-260	Equipment Lease & Rental	0.00	0.00	0.00	0.0%
2-72-02-270	Insurance	30,900.00	10,666.56	20,233.44	34.5% 10,000.00
2-72-02-510	Printing & Stationary	600.00	357.29	242.71	59.5%
2-72-02-511	Household & Miscellaneous Supplies	12,000.00	7,388.90	4,611.10	61.6% 2,000.00
2-72-02-512	Arena Concession Supplies	0.00	0.00	0.00	0.0%
2-72-02-513	Contracted Services	15,000.00	4,521.83	10,478.17	30.1% 1,000.00
2-72-02-516	Alarm	500.00	100.00	400.00	20.0%
2-72-02-520	Equipment Parts, Repair & Maintenance	10,000.00	12,394.06	(2,394.06)	123.9%
2-72-02-521	Fuel & Oil	2,000.00	571.94	1,428.06	28.6% 1,400.00
2-72-02-522	Vehicle Parts, Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-72-02-523	Small Tools	500.00	50.98	449.02	10.2%
2-72-02-540	Power	50,000.00	24,649.57	25,350.43	49.3% 20,000.00
2-72-02-541	Natural Gas	14,000.00	12,231.93	1,768.07	87.4% 2,400.00
2-72-02-590	Safety Equipment	4,000.00	835.90	3,164.10	20.9% 1,000.00
2-72-02-591	Donations	0.00	0.00	0.00	0.0%
2-72-02-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-02-762	Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-02-821	Debenture Interest	0.00	5,786.29	(5,786.29)	0.0% 1,000.00
2-72-02-822	Debenture Principle	0.00	10,506.11	(10,506.11)	0.0% 2,000.00
2-72-02-920	Bad Debts	0.00	0.00	0.00	0.0%
	YTD Actual	253,800.00	220,317.80	33,482.20	86.8% 76,820.00
	Remaining Expenses		76,820.00		
2-72-02-XXX	Projected YE Revenue		297,137.80	(43,337.80)	117.1%
<u>72-03 - 06 Fair Expenses</u>					
2-72-03-221	Calmar Fair Days	0.00	9,577.36	(9,577.36)	0.0% 8,581.80
2-72-04-221	Farmer's Day/Canada Day	0.00	0.00	0.00	0.0%
2-72-05-221	Christmas in the Park	0.00	0.00	0.00	0.0%
2-72-06-221	First Night	0.00	0.00	0.00	0.0%
	YTD Actual	0.00	9,577.36	(9,577.36)	0.0% 8,581.80
	Remaining Expenses		8,581.80		
2-72-XX-XXX	Projected YE Revenue		18,159.16	(9,577.36)	0.0%

TOWN OF CALMAR
Trial Balance

		2022	2022	2022	2022
		BUDGET	ACTUAL	VARIANCE	%
74 - Library					
2-74-00-110	Wages & Salaries	147,500.00	89,279.06	58,220.94	60.5% 15,000.00
2-74-00-115	Overtime	0.00	4.30	(4.30)	0.0%
2-74-00-130	Employer Contributions	26,900.00	10,902.28	15,997.72	40.5% 3,500.00
2-74-00-136	Workers' Compensation Board Fees	3,100.00	1,581.62	1,518.38	51.0% 1,000.00
2-74-00-140	Meals	700.00	24.64	675.36	3.5%
2-74-00-148	Training & Development	4,500.00	0.00	4,500.00	0.0%
2-74-00-150	Honariums	1,000.00	1.49	998.51	0.1%
2-74-00-212	Mileage	800.00	12.26	787.74	1.5%
2-74-00-215	Freight & Postage	100.00	0.00	100.00	0.0%
2-74-00-217	Telephone	1,000.00	1,141.03	(141.03)	114.1% 220.00
2-74-00-220	Advertising & Promotions	0.00	0.00	0.00	0.0%
2-74-00-222	Memberships	1,000.00	252.97	747.03	25.3%
2-74-00-223	Special Projects	5,000.00	1,585.47	3,414.53	31.7%
2-74-00-224	Subscriptions	1,400.00	284.06	1,115.94	20.3%
2-74-00-231	Audit Fees	2,100.00	2,047.50	52.50	97.5%
2-74-00-233	Legal Fees	0.00	0.00	0.00	0.0%
2-74-00-250	Building Repairs & Maintenance	100.00	136.05	(36.05)	136.1%
2-74-00-270	Insurance	1,300.00	3,092.32	(1,792.32)	237.9%
2-74-00-510	Printing & Stationary	1,400.00	1,845.39	(445.39)	131.8% 200.00
2-74-00-511	Household & Miscellaneous Supplies	700.00	378.50	321.50	54.1%
2-74-00-512	Janitor Contract	3,000.00	2,106.00	894.00	70.2% 700.00
2-74-00-520	Equipment Parts, Repair & Maintenance	500.00	761.77	(261.77)	152.4%
2-74-00-521	Furnishings	0.00	0.00	0.00	0.0%
2-74-00-523	Books & Videos	17,000.00	8,830.27	8,169.73	51.9% 8,200.00
2-74-00-540	Power	4,200.00	2,779.06	1,420.94	66.2% 1,400.00
2-74-00-541	Natural Gas	3,200.00	2,755.82	444.18	86.1% 500.00
2-74-00-590	Other General Expenses	(45,000.00)	0.00	(45,000.00)	0.0%
2-74-00-761	Transfer to Reserves	0.00	0.00	0.00	0.0%
2-74-01-110	Wages & Salaries	0.00	0.00	0.00	0.0%
2-74-01-115	Library - Overtime	0.00	0.00	0.00	0.0%
2-74-01-130	Employer Contributions	0.00	0.00	0.00	0.0%
2-74-01-222	Yellowhead Membership Fees	11,000.00	10,505.74	494.26	95.5%
2-74-01-231	Audit Fees	1,800.00	0.00	1,800.00	0.0%
2-74-01-250	Building Repairs & Maintenance	1,000.00	0.00	1,000.00	0.0%
2-74-01-270	Insurance	2,200.00	1,460.34	739.66	66.4%
2-74-01-513	Contracted Services	0.00	0.00	0.00	0.0%
2-74-01-520	Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
2-74-01-590	Other General Expense	0.00	0.00	0.00	0.0%
	YTD Actual	198,000.00	141,767.94	56,232.06	71.6% 30,720.00
	Remaining Expenses		56,232.06		
2-74-XX-XXX	Projected YE Revenue		198,000.00	0.00	100.0%

TOWN OF CALMAR
Trial Balance

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
		BUDGET	ACTUAL	VARIANCE	%
<u>97 - Requisitions</u>					
2-97-00-745	Education Requisitions - Residential	592,000.00	389,814.00	202,186.00	65.8% 202,186.00
2-97-00-750	Education Requisitions - Non-Residential	178,900.00	167,063.16	11,836.84	93.4% 11,836.00
2-97-00-755	Leduc Foundation Requisition	7,100.00	7,040.00	60.00	99.2%
2-97-00-757	Rural Policing Levy	66,100.00	61,315.00	4,785.00	92.8%
	YTD Actual	844,100.00	625,232.16	218,867.84	74.1% 214,022.00
	Remaining Expenses		214,022.00		
2-97-00-XXX	Projected YE Revenue		839,254.16	4,845.84	99.4%
	TOTAL YTD EXPENSES	6,907,100.00	4,614,263.69	2,292,836.31	66.8%
	TOTAL PROJECTED YE EXPENSES		6,335,597.73	571,502.27	91.7%
	PROJECT YE (SURPLUS)/LOSS		(628,878.54)		