

AGENDA

SPECIAL MEETING OF COUNCIL TO BE HELD
IN-PERSON & VIRTUALLY ON
DECEMBER 17, 2022 COMMENCING AT 9:00 AM

GoToMeeting

Public Access Code: 738-393-413

ITEM	SOURCE
1.	Call to Order
2.	Adoption of Agenda
3.	New Business a) Budget Finalization (pre-adoption)
4.	Adjournment



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2022 YTD	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%
1-00-00-111	GEN - Non-Residential Taxes	(607,200.00)	0%		(610,000.00)	(613,000.00)	(615,000.00)	nominal increase
1-00-00-112	Minimum Tax Levy	(33,900.00)	-76%		(8,000.00)	(8,000.00)	(8,000.00)	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)
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	(130,000.00)	-100%		0.00	0.00	0.00	
1-00-00-116	GEN - Allowance for Uncollected Taxes	(40,000.00)	-100%		0.00	0.00	0.00	Prior to 2022 we have never budgeted for uncollected taxes
1-00-00-130	GEN - Franchise Agreements	(568,200.00)	6%		(600,000.00)	(600,000.00)	(600,000.00)	Adjusted to be based on actual Fortis \$19,000 x 12 Months Apex \$29,750 x 12 Months (35% max)
1-00-00-510	GEN - Penalties & Costs	(115,200.00)	22%		(140,000.00)	(140,000.00)	(140,000.00)	Penalties on Taxes have been changed to 2% monthly. Calculation is based on an average of \$11,700 x 12 months
1-00-00-515	GEN - Tax Recovery Costs	0.00	#DIV/0!		0.00	0.00	0.00	No Tax Recovery Costs anticipated
1-00-00-550	GEN - Investment Return	(9,900.00)	102%		(20,000.00)	(20,000.00)	(20,000.00)	Based off of 2022 actual
1-12-00-490	ADMIN - Administration Costs Recovered	0.00	#DIV/0!		(6,000.00)	(6,000.00)	(6,000.00)	\$2/bill for printed water bill
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)	0%		(27,300.00)	(27,300.00)	(27,300.00)	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	
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)	405%		(55,000.00)	(55,000.00)	(55,000.00)	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)	Based on 5 year average (we are charging twice the 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
1-32-00-410	PUB WRKS - Cost Recovered	0.00	#DIV/0!	0.00	0.00	0.00	Not a budget Item
1-32-00-590	PUB WORKS - Other General Revenue	(5,000.00)	0%	(5,000.00)	(5,000.00)	(5,000.00)	Cost Recovery for service provided to individuals and organizations
1-32-00-920	PUB WORKS - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-41-00-410	WATER - Sale of Water	(620,000.00)	0%	(620,000.00)	(620,000.00)	(620,000.00)	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2021 actual
1-41-00-490	WATER - Water Connection Fees	(12,000.00)	-33%	(8,000.00)	(8,000.00)	(8,000.00)	Cost of connecting the water meter
1-41-00-500	WATER - Sale of Bulk Water	(50,000.00)	0%	(50,000.00)	(50,000.00)	(50,000.00)	Fees collected from the bulk water station based on 2021 actual
1-41-00-510	WATER - Penalties and Costs	(5,000.00)	0%	(5,000.00)	(5,000.00)	(5,000.00)	Based on 2021 actual
1-41-00-590	WATER - Other Revenue Water	(2,000.00)	-100%	0.00	0.00	0.00	Fire Department - County Beginning in 2022, billing to be done quarterly based on consumption. Item moved into Sale of water
1-41-00-920	WATER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-42-00-410	SEWER - Sanitary Sewer Fees	(400,000.00)	0%	(400,000.00)	(400,000.00)	(400,000.00)	Sewer collection and treatment - All accounts thru regular billing process. Budget dollars are based on 2021 actual
1-42-00-500	SEWER - Water & Sewer Infrastructure	(94,000.00)	-4%	(90,000.00)	(90,000.00)	(90,000.00)	Regular billing fee for Infrastructure dollars intended to cover maintenance of lines, reservoir and lagoons. Budget Dollars are based on 2021 actual
1-42-00-590	SEWER - Other General Revenue	(17,900.00)	1017%	(200,000.00)	(200,000.00)	(200,000.00)	Sale of lagoon water. Customer having issues with weed, may not be able to continue
1-42-00-920	SEWER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-43-00-410	GARBAGE - Garbage Service Fees	(180,000.00)	6%	(190,000.00)	(190,000.00)	(190,000.00)	Regular billing to cover weekly garbage pickup and disposal. Budget Dollars are based on 2021 Actual
1-43-00-500	GARBAGE - Recycling Fees	(85,000.00)	8%	(92,000.00)	(92,000.00)	(92,000.00)	Regular billing to cover monthly recycling pickup and disposal. Budget Dollars are based on 2021 Actual
1-43-00-590	GARBAGE - Other General Revenue	0.00	#DIV/0!	0.00	0.00	0.00	No Revenue Projected
1-43-00-920	GARBAGE - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-51-00-410	FAMILY SERV - Fees & Programs	(1,000.00)	-50%	(500.00)	(500.00)	(500.00)	Xmas Elves payroll deductions and other miscellaneous revenues for programs
1-51-00-590	FAMILY SERV - Other General Revenue	(1,000.00)	0%	(1,000.00)	(500.00)	(500.00)	Volunteer Alberta Grant
1-51-00-840	Provincial Grant	(4,500.00)	-100%	0.00	0.00	0.00	
1-51-00-850	FAMILY SERV - Regional FCSS Grant	(37,500.00)	0%	(37,500.00)	(37,500.00)	(37,500.00)	Leduc County distribution (agreement need to be reviewed in 2023)
1-51-01-590	FAMILY SERV - Christmas Elves Program Revenues	(3,500.00)	0%	(3,500.00)	(3,500.00)	(3,500.00)	Christmas elves charitable donations
1-61-00-410	MUNI DEV - Service Fees	(7,000.00)	-21%	(5,500.00)	(6,000.00)	(6,000.00)	Tax Certificates Zoning Compliance Certificates Budget Dollars based on 2021 Actual
1-61-00-411	MUNI DEV - Subdivision Fees	(2,000.00)	-63%	(750.00)	(750.00)	(750.00)	Subdivision Fees are not known, small amount recognized in anticipation of some movement
1-61-00-510	MUNI DEV - Safety Codes Council	0.00	#DIV/0!	0.00	0.00	0.00	No Revenue Projected
1-61-00-520	MUNI DEV - Development Permits	(7,000.00)	-71%	(2,000.00)	(2,000.00)	(2,000.00)	Development Permits budget based on 2021 Actual
1-61-00-530	MUNI DEV - Building Permits	(60,000.00)	-33%	(40,000.00)	(40,000.00)	(45,000.00)	Building Permits revenue is based on 5 year average
1-61-00-590	MUNI DEV - Other General Revenue	(1,000.00)	0%	(1,000.00)	(1,000.00)	(1,000.00)	Construction Deposits Retained & Other Misc. Revenue
1-61-00-840	MUNI DEV - Conditional Grants - Provincial	0.00	#DIV/0!	0.00	0.00	0.00	No Grants are planned for this year
1-61-00-900	MUNI DEV - Off Site Levies	(1,000.00)	-100%	0.00	0.00	0.00	Offsite Levies are not known, small amount recognized in anticipation of some movement \$0 revenue in previous 5 years
1-61-00-920	MUNI DEV - Contributed from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-62-00-410	COMM SER - Promotional Revenue	(1,000.00)	-100%	0.00	0.00	0.00	No Revenue Projected
1-62-00-590	COMM SER - Other General Revenue	0.00	#DIV/0!	(7,500.00)	(7,500.00)	(7,500.00)	Council approved the sponsorship policy

1-62-00-840	COMM SER - Conditional Grant - Provincial	0.00	#DIV/0!	0.00	0.00	0.00	No Revenue Projected
1-62-00-920	Transfer From Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-72-00-590	REC FAC - Other General Revenues	(3,300.00)	-24%	(2,500.00)	(2,500.00)	(2,500.00)	Get-a-away
1-72-00-591	REC FAC - Fair Revenue - Calmar Days	(500.00)	0%	(500.00)	(500.00)	(500.00)	Misc. Revenue
1-72-00-592	REC FAC - Program Center Rental	(4,900.00)	-59%	(2,000.00)	(2,000.00)	(2,000.00)	Administration will promote the asset
1-72-00-850	REC FAC - Other Local Government Grants	(230,000.00)	23%	(282,750.00)	(282,750.00)	(282,750.00)	County Cost Sharing
1-72-00-860	REC FAC - Grants from Others	0.00	#DIV/0!	(500.00)	(500.00)	(500.00)	Canada Day grant
1-72-00-920	Transfer From Reserve	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-72-01-410	REC FAC - Rental Fees	(5,400.00)	0%	(5,400.00)	(5,500.00)	(5,500.00)	Diamond Rental (pending user fees adjustments)
1-72-01-860	REC FAC - Grants from Others	0.00	#DIV/0!	(8,000.00)	(8,000.00)	(8,000.00)	CSJ Grant
1-72-02-410	REC FAC - Ice Rental Fees	(120,000.00)	4%	(125,000.00)	(125,000.00)	(125,000.00)	Administration will review user fees during budget process for Council's consideration
1-72-02-510	REC FAC - Arena-Concessiona Sales	(100.00)	-100%	0.00	0.00	0.00	
1-72-02-590	REC FAC - General Revenue	(2,000.00)	0%	(2,000.00)	(2,100.00)	(2,100.00)	Non Ice Arena Rental (concession rental revenue)
1-72-02-920	REC FAC - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No projects are planned for this year
1-72-03-591	Fair Revenue - Calmar Days	0.00	#DIV/0!	0.00	0.00	0.00	
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
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
		(6,907,100.00)		(6,991,267.00)	(7,096,850.00)	(7,134,420.00)	
2-11-00-110	COUNCIL - Wages & Salaries	77,700.00	-100%	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	2,400.00	-100%	0.00	0.00	0.00	No budgeted expense
2-11-00-130	COUNCIL - Employer's Contributions	11,700.00	-100%	0.00	0.00	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	1,500.00	-100%	0.00	0.00	0.00	Reallocated to Administration
2-11-00-148	COUNCIL - Training & Development	1,600.00	0%	1,600.00	1,600.00	1,600.00	This budget line is for shared training sessions and not specific to individual Council members
2-11-00-215	COUNCIL - Freight & Postage	700.00	0%	700.00	700.00	700.00	The primary expense to this line item is based on a percentage of cost for filling the postage meter
2-11-00-217	COUNCIL - Telephone	7,200.00	0%	7,200.00	7,200.00	7,200.00	Council Land Line \$100 x 12 Months = \$ 1,200 Council Communication Allowance \$100 Per month \$ 6,000
2-11-00-220	COUNCIL - Advertising	4,600.00	-35%	3,000.00	3,000.00	3,000.00	Tax Assess. Mailout, , Ad-Regional Maple Leaf, Ad-Salute to Farmers, Sponsor Ad-Fire Dept, Sponsor Ad-Remembrance Day, Sponsor Ad-Holiday Season, Remembrance Day, Other Advertisements

							Basic Membership fee \$2,755.29
							2021 Chamber Membership \$263.10
							2021-22 Membership \$649.36
							Muni Govt Act-Carey Benson \$35.00
							Queens Printer Subscription \$125.00
							Prepaid Adjustments \$195.00
2-11-00-222	COUNCIL - Memberships & Subscriptions	4,400.00	7%	4,700.00	4,700.00	4,700.00	2022 Membership \$664.73
2-11-00-223	COUNCIL - Special Projects	20,000.00	100%	40,000.00	15,000.00	15,000.00	playground at school in 2023
							\$1,500 Leduc & District Food Bank
							\$1,114 NSWA
2-11-00-224	COUNCIL - Other Projects	1,500.00	141%	3,614.00	3,614.00	3,614.00	\$1,000 Calmar Seniors Club
2-11-00-231	COUNCIL - Audit Fees	1,800.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-11-00-250	COUNCIL - Building Repairs & Maintenance	3,200.00	-69%	1,000.00	1,000.00	1,000.00	has been \$0 for last 5 years
2-11-00-270	COUNCIL - Insurance	3,100.00	0%	3,100.00	3,100.00	3,100.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	3,500.00	-57%	1,500.00	1,500.00	1,500.00	Based on 5 year average
							Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+
2-11-00-511	COUNCIL - Special Events Hosting	6,000.00	-33%	4,000.00	4,000.00	4,000.00	interaction with eastern municipalities)
2-11-00-512	COUNCIL - Janitor Contract	1,400.00	-100%	0.00	0.00	0.00	Moved to Admin
2-11-00-520	Equipment, Parts, Repairs & Maintenance	6,000.00	-83%	1,000.00	1,000.00	1,000.00	\$0 for previous 5 years, excluding new laptops in 2021
2-11-00-540	COUNCIL - Power	1,300.00	75%	2,275.00	2,275.00	2,275.00	Council Chambers allocation
2-11-00-541	COUNCIL - Natural Gas	700.00	131%	1,620.00	1,680.00	1,700.00	Council Chambers allocation
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,000.00	0%	2,000.00	2,000.00	4,000.00	Budget based on prior year expenses (adjusted in 2025 for election)
2-11-00-761	COUNCIL - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	Transfer to Election Reserve for Next Election
							Monthly Remuneration 12 @ \$ 694.62
							60 - 0-3 Hour Meetings @ \$ 75.00
							32 - 3-5 Hour Meetings @ \$ 125.00
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	18,600.00	0%	18,600.00	18,600.00	18,600.00	10 - 5 Hours or More Meetings @ \$ 175.00
2-11-01-130	COUNCIL - Councillor Faulkner - Benefits	4,300.00	-77%	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-01-140	COUNCIL - Councillor Faulkner - Meals & Lodging	1,200.00	-100%	0.00	0.00	0.00	Out of Town Travel (combined with training)
							Conferences: AUMA, RMA etc.
2-11-01-148	COUNCIL - Councillor Faulkner - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-01-212	COUNCIL - Councillor Faulkner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	Out of Town Travel
							Monthly Remuneration 12 @ \$ 694.62
							Deputy Mayor 12 @ \$ 100.00
							60 - 0-3 Hour Meetings @ \$ 75.00
							32 - 3-5 Hour Meetings @ \$ 125.00
2-11-13-110	COUNCIL - Councillor Gardner - Remuneration & Fee	19,800.00	0%	19,800.00	19,800.00	19,800.00	10 - 5 Hours or More Meetings @ \$ 175.00
2-11-13-130	COUNCIL - Councillor Gardner - Benefits	4,600.00	-78%	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-13-140	COUNCIL - Councillor Gardner - Meals & Lodging	1,200.00	-100%	0.00	0.00	0.00	Out of Town Travel (combined with training)
							Conferences: AUMA, RMA etc.
2-11-13-148	COUNCIL - Councilor Gardner - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Councillor Gardner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	Out of Town Travel
							Monthly Remuneration 12 @ \$ 1,389.24
							60 - 0-3 Hour Meetings @ \$ 75.00
							32 - 3-5 Hour Meetings @ \$ 125.00
2-11-17-110	COUNCIL - Mayor Carnahan- Remuneration & Fees	27,000.00	0%	27,000.00	27,000.00	27,000.00	10 - 5 Hours or More Meetings @ \$ 175.00

2-11-17-130	COUNCIL - Mayor Carnahan - Benefits	6,300.00	-79%	1,350.00	1,350.00	1,350.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-17-140	COUNCIL - Mayor Carnahan - Meals & Lodging	1,200.00	-100%	0.00	0.00	0.00	Out of Town Travel
2-11-17-148	COUNCIL - Mayor Carnahan - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-17-212	COUNCIL - Mayor Carnahan - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-18-110	COUNCIL - Councillor Benson - Remuneration & Fees	18,600.00	0%	18,600.00	18,600.00	18,600.00	Monthly Remuneration 12 @ \$ 694.62 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00
2-11-18-130	COUNCIL - Councillor Benson - Benefits	4,300.00	-77%	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-18-140	COUNCIL - Councillor Benson - Meals & Lodging	1,200.00	-100%	0.00	0.00	0.00	Out of Town Travel (combined with training) Conferences: AUMA, RMA etc.
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-18-212	COUNCIL - Councillor Benson - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-19-110	COUNCIL - Councillor McKeag - Remuneration & Fees	18,600.00	0%	18,600.00	18,600.00	18,600.00	Monthly Remuneration 12 @ \$ 694.62 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00 10 - 5 Hours or More Meetings @ \$ 175.00
2-11-19-130	COUNCIL - Councillor McKeag - Benefits	4,300.00	-77%	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-19-140	COUNCIL - Councillor McKeag - Meals & Lodging	1,200.00	-100%	0.00	0.00	0.00	Out of Town Travel (combined with training) Conferences: AUMA, RMA etc.
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-19-212	COUNCIL - Councillor McKeag - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	Out of Town Travel
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	116%	288,185.00	285,000.00	292,000.00	Per distribution
2-12-00-115	ADMIN - Overtime	2,600.00	-81%	500.00	500.00	500.00	0.00
2-12-00-130	ADMIN - Employer Contributions	20,100.00	101%	40,500.00	43,000.00	44,000.00	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	-33%	2,000.00	2,000.00	2,000.00	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	-23%	10,000.00	10,000.00	10,000.00	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
2-12-00-513	ADMIN - Equipment Leases & Contracts	102,100.00	-12%	90,000.00	90,000.00	90,000.00	Amount based on 5 year average not including 2022 budget/actual
2-12-00-516	ADMIN - Alarm Maintenance	700.00	-29%	500.00	600.00	600.00	Based on 5 year average
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	75%	5,075.00	5,100.00	5,200.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	2,200.00	131%	5,085.00	5,100.00	5,200.00	Based on quoted rate with Enmax contract renewal
2-12-00-590	ADMIN - Other General Expenses	19,200.00	-61%	7,500.00	7,500.00	7,500.00	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
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
							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
2-23-00-514	FIRE - Contracted Services & Communications	165,000.00	1%	166,000.00	168,000.00	170,000.00	Fee Per Incident X (times) Actual Incident Responses = Town's Annual Cost for Service
2-23-00-540	FIRE - Power	2,600.00	75%	4,550.00	4,550.00	4,600.00	Based on prior year actual
2-23-00-541	FIRE - Natural Gas	6,000.00	131%	13,860.00	13,900.00	14,000.00	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	
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

							Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management Basic Emergency Management - \$900
2-24-00-148	DISASTER - Training & Development	7,000.00	43%	10,000.00	10,500.00	11,000.00	
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
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	2,000.00	100%	4,000.00	2,000.00	2,000.00	Plus regular annual expenses Stationary- Inspections forms/meetings/scribe log/PPE Disaster \$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
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	34%	141,211.20	130,000.00	133,000.00	
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	34%	21,181.68	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 AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training
2-26-00-148	ENFORCEMENT - Training & Development	4,500.00	40%	6,300.00	6,700.00	7,000.00	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	0.00
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
2-26-00-220	ENFORCEMENT - Advertising	500.00	0%	500.00	500.00	500.00	Based on prior year actual (\$200 Crime Report Publication) 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 Calmar does not operate a pound, this is for fees charged by kennels when an animal is
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	4,500.00	11%	5,000.00	5,000.00	5,000.00	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 Equipment
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	0%	1,000.00	1,000.00	1,000.00	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 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	75%	700.00	720.00	740.00	Annual allocation for distributed costs
2-26-00-541	ENFORCEMENT - Natural Gas	600.00	132%	1,390.00	1,400.00	1,420.00	Annual allocation for distributed costs
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	#DIV/0!	0.00	0.00	0.00	
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
2-32-00-110	ROADS - Wages & Salaries	197,900.00	-35%	128,048.85	130,000.00	132,000.00	Per distribution
2-32-00-115	ROADS - Overtime	11,900.00	-41%	7,000.00	7,200.00	7,500.00	6% of Wages and Salaries used for calculation
2-32-00-116	ROADS - On Call	6,000.00	67%	10,000.00	10,000.00	10,000.00	
2-32-00-117	ROADS - Casual Labour	0.00	#DIV/0!	0.00	0.00	0.00	No budget allocation for the line
2-32-00-130	ROADS - Employer Contributions	28,400.00	-32%	19,207.33	19,500.00	19,800.00	15% of salary allocated to this cost center
2-32-00-136	ROADS - Worker's Compensation Board Fees	3,800.00	-26%	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-32-00-140	ROADS - Meals & Lodging	2,500.00	-100%	0.00	0.00	0.00	reallocated to training and development APWA Course
2-32-00-148	ROADS - Training & Development	2,500.00	100%	5,000.00	5,000.00	5,000.00	Equipment operator training (grader, loader etc.)
2-32-00-210	ROADS - Vehicle Allowance	3,000.00	-100%	0.00	0.00	0.00	Vehicle allowance eliminated
2-32-00-212	ROADS - Mileage	1,600.00	-69%	500.00	500.00	500.00	\$0 for previous 5 years
2-32-00-215	ROADS - Freight & Postage	600.00	0%	600.00	600.00	600.00	Based on 5 year average
2-32-00-217	ROADS - Telephone	4,500.00	-33%	3,000.00	3,000.00	3,000.00	Public Works shop and cell phone allowances based on 5 year average
2-32-00-220	ROADS - Advertising	1,000.00	-50%	500.00	500.00	500.00	Advertising Equipment sales, bylaws etc. based on 5 year average
2-32-00-230	ROADS - Engineering Fees	25,000.00	0%	25,000.00	25,000.00	25,000.00	General Engineering for streets, sidewalks, walkways, storm sewer and infrastructure. It also includes tendering process and preparation (move to Capital)
2-32-00-231	ROADS - Audit Fees	4,800.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-32-00-250	ROADS - Building Repairs & Maintenance	30,000.00	-33%	20,000.00	20,000.00	20,000.00	Based on 5 year average No expenses in the last 5 years in this GL (activity needed every 5 years. Is being done in 2022)
2-32-00-252	ROADS - R/R Ditch Maintenance	25,000.00	-100%	0.00	0.00	0.00	
2-32-00-253	ROADS - Roadway Maintenance	50,000.00	0%	50,000.00	50,000.00	58,000.00	Crack filling, line painting, pothole patching etc.
2-32-00-254	ROADS - Sidewalk Maintenance	50,000.00	-30%	35,000.00	35,000.00	35,000.00	Curb repairs, curb crossing and general repairs based on 5 year average
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	0%	2,000.00	2,000.00	2,000.00	Lift rentals, jackhammers, compressors etc.
2-32-00-270	ROADS - Insurance	17,000.00	0%	17,000.00	17,000.00	17,000.00	Allocation distributed to this department
2-32-00-510	ROADS - Printing & Stationary	600.00	0%	600.00	600.00	600.00	Allocation distributed to this department
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	16,800.00	-11%	15,000.00	15,000.00	15,000.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-513	ROADS - Contracted Services	26,000.00	-35%	17,000.00	17,000.00	17,000.00	Crack filling, other items not possible in house based on 5 year average
2-32-00-516	ROADS - Alarm	600.00	-100%	0.00	0.00	0.00	no expenses in this GL since 2018
2-32-00-520	ROADS - Equipment Maintenance & Repair	50,000.00	-6%	47,000.00	47,000.00	47,000.00	Cutting edges, roller blades, sweeper brooms etc. based on 5 year average

2-32-00-521	ROADS - Fuel & Oil	25,000.00	20%	30,000.00	32,000.00	35,000.00	Varies based on all equipment, vehicles and machinery. Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	12,000.00	0%	12,000.00	12,000.00	12,000.00	Oil changes, brakes, tires etc., based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	0%	5,000.00	5,000.00	5,000.00	metal detectors, shovels, hammers, saws etc. based on 5 year average
2-32-00-524	ROADS - Traffic Safety Devices	5,000.00	-20%	4,000.00	4,000.00	4,000.00	Traffic signs, barricades, posts etc. based on 5 year average
2-32-00-530	ROADS - Road Materials	45,000.00	7%	48,000.00	50,000.00	52,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases
2-32-00-531	ROADS - Safety Equipment	5,000.00	0%	5,000.00	5,000.00	5,000.00	Construction Signs, Barricades, etc. Safety Fence based on 5 year average
2-32-00-540	ROADS - Power	14,000.00	75%	24,500.00	24,600.00	24,600.00	Allocation distributed to this department
2-32-00-541	ROADS - Natural Gas	3,600.00	131%	8,320.00	8,350.00	8,350.00	Allocation distributed to this department
2-32-00-542	ROADS - Power - Street Lights	138,000.00	75%	242,000.00	243,000.00	243,500.00	Allocation distributed to this department
2-32-00-590	ROADS - Other General Expense	25,000.00	-80%	5,000.00	5,000.00	5,000.00	Allocation distributed to this department
2-32-00-761	ROADS - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No allocation budgeted
2-32-00-831	ROADS - Debenture Principle	168,700.00	-1%	167,000.00	171,800.00	176,800.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-32-00-832	ROADS - Debenture Interest	83,500.00	-5%	79,000.00	74,000.00	69,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	146,800.00	-13%	128,048.85	130,000.00	132,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,900.00	-15%	5,000.00	5,000.00	5,000.00	4% of Wages and Salaries used for calculation
2-41-00-130	WATER - Employer Contributions	21,400.00	-10%	19,207.33	19,500.00	19,800.00	15% of salary allocated to this cost center
2-41-00-136	WATER - Workers' Compensation Board Fees	2,800.00	0%	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-41-00-140	WATER - Meals & Lodging	3,500.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-41-00-148	WATER - Training & Development	3,500.00	100%	7,000.00	7,000.00	7,000.00	AWWOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	3,000.00	-100%	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	1,000.00	-50%	500.00	500.00	500.00	no expenses in this GL in the previous 5 years
2-41-00-215	WATER - Freight & Postage	900.00	-11%	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	7,000.00	-21%	5,500.00	5,500.00	5,500.00	Based on 5 year average
2-41-00-220	WATER - Advertising	500.00	0%	500.00	500.00	500.00	Water shut off, water bans, spray park etc.
2-41-00-222	WATER - Memberships & Subscriptions	800.00	-13%	700.00	700.00	700.00	AWWOA, Water magazines etc.
2-41-00-231	WATER - Audit Fees	4,200.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-41-00-250	WATER - Building Repairs & Maintenance	1,000.00	0%	1,000.00	1,000.00	1,000.00	paint, pumphouse maintenance, roof etc.
2-41-00-253	WATER - Infrastructure Maintenance	35,000.00	-100%	0.00	0.00	0.00	Combined with 2-41-00-522
2-41-00-260	WATER - Equipment Lease & Rental	600.00	-17%	500.00	500.00	500.00	no expenses in this GL in the previous 5 years
2-41-00-270	WATER - Insurance	10,000.00	0%	10,000.00	10,000.00	10,000.00	Allocation distributed to this department
2-41-00-300	WATER - Water Purchases	400,000.00	0%	400,000.00	400,000.00	400,000.00	Water purchased for resale and distribution
2-41-00-510	WATER - Printing & Stationary	4,000.00	0%	4,000.00	4,000.00	4,000.00	Allocation distributed to this department
2-41-00-511	WATER - Household Goods & Miscellaneous Supplies	2,000.00	0%	2,000.00	2,000.00	2,000.00	Hydrant Antifreeze Chlorine packets for water testing etc.
2-41-00-513	WATER - Contracted Services	4,500.00	11%	5,000.00	5,000.00	5,000.00	Meter gun Handheld Support Service Water testing lab costs
2-41-00-516	WATER - Alarm	300.00	-100%	0.00	0.00	0.00	no expense in this GL since 2019
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	35,000.00	-14%	30,000.00	30,000.00	30,000.00	repairs to pump station, calibration on analyzer, other misc.

2-41-00-521	WATER - Fuel & Oil	3,000.00	0%	3,000.00	3,000.00	3,000.00	Allocation distributed to this department
2-41-00-522	WATER - Infrastructure Repairs	35,000.00	71%	60,000.00	60,000.00	60,000.00	Water line breaks, valve replacements, hydrant repairs etc.
2-41-00-523	WATER - Small Tools	1,000.00	-50%	500.00	500.00	500.00	metal detectors, shovels, hammers, saws etc.
2-41-00-530	WATER - Water Meters	20,000.00	0%	20,000.00	20,000.00	20,000.00	15,000 = 30 meters
2-41-00-540	WATER - Power	23,000.00	75%	40,250.00	40,300.00	40,500.00	Allocation distributed to this department
2-41-00-541	WATER - Natural Gas	10,100.00	132%	23,400.00	23,450.00	23,500.00	Allocation distributed to this department
2-41-00-761	WATER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No allocation budgeted
							Sewer Line (3100062)
							51 St Water Line (4001773)
2-41-00-831	WATER - Debenture Principle	62,900.00	5%	65,900.00	68,700.00	33,000.00	Reservoir (4002118)
							Sewer Line (3100062)
							51 St Water Line (4001773)
2-41-00-832	WATER - Debenture Interest	20,100.00	-13%	17,500.00	14,700.00	12,300.00	Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	No budget for bad debts
2-42-00-110	SEWER - Wages & Salaries	118,500.00	8%	128,048.85	130,000.00	132,000.00	As per distribution
2-42-00-115	SEWER - Overtime	2,400.00	0%	2,400.00	2,400.00	2,500.00	2% of Wages and Salaries used for calculation
2-42-00-130	SEWER - Employer Contributions	17,100.00	12%	19,207.33	19,500.00	19,800.00	15% of salary allocated to this cost center
2-42-00-136	SEWER - Workers' Compensation Board Fees	2,300.00	22%	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-42-00-140	SEWER - Meals & Lodging	1,500.00	-100%	0.00	0.00	0.00	AWWOA, AWWA
2-42-00-148	SEWER - Training & Development	1,500.00	100%	3,000.00	3,000.00	3,000.00	AWWOA, AWWA
2-42-00-210	SEWER - Vehicle Allowance	2,000.00	-100%	0.00	0.00	0.00	Removed
2-42-00-215	SEWER - Freight & Postage	800.00	25%	1,000.00	1,000.00	1,000.00	based on 5 year average
2-42-00-217	SEWER - Telephone	2,500.00	0%	2,500.00	2,500.00	2,500.00	Allocation distributed to this department
2-42-00-230	SEWER - Engineering Fees	1,000.00	-100%	0.00	0.00	0.00	no expenses to this GL in previous 5 years
2-42-00-231	SEWER - Audit Fees	4,000.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-42-00-253	SEWER - Infrastructure Repair & Maintenance	20,000.00	-100%	0.00	0.00	0.00	combined GL with 2-42-00-520
2-42-00-254	SEWER - Weed Control	2,500.00	-40%	1,500.00	1,500.00	1,500.00	Lagoon Weed Control only a 2021 expense in previous 5 years
2-42-00-260	SEWER - Equipment Lease & Rental	1,000.00	0%	1,000.00	1,000.00	1,000.00	Rent equipment we don't own or need to own
2-42-00-270	SEWER - Insurance	11,000.00	0%	11,000.00	11,000.00	11,000.00	Allocation distributed to this department
2-42-00-510	SEWER - Printing & Stationary	500.00	0%	500.00	500.00	500.00	Allocation distributed to this department
2-42-00-511	SEWER - Household Goods & Miscellaneous Supplies	600.00	0%	600.00	600.00	600.00	Enzymes etc.
2-42-00-513	SEWER - Contracted Services	15,000.00	13%	17,000.00	17,000.00	60,000.00	Effluent sampling (2021 lagoon dredge expensed here \$220k) weed haresting in 2025
2-42-00-516	SEWER - Alarm	0.00	#DIV/0!	0.00	0.00	0.00	No alarms budgeted
							Lift station pumps, alarms, etc.
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	0%	15,000.00	15,000.00	15,000.00	Aerators
2-42-00-521	SEWER - Fuel & Oil	2,000.00	15%	2,300.00	2,350.00	2,400.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	2,000.00	-25%	1,500.00	1,500.00	1,500.00	Allocation distributed to this department
2-42-00-523	SEWER - Small Tools	500.00	0%	500.00	500.00	500.00	shovels, hammers, picks etc.
							Line breaks, video inspections, etc.
2-42-00-525	SEWER - Water & Sewer Infrastructure	10,000.00	230%	33,000.00	33,000.00	33,000.00	3 year average - \$12,538
2-42-00-530	SEWER - Chemical Supplies	15,000.00	-20%	12,000.00	12,000.00	12,000.00	Live Bacteria, Degreaser, Etc. based on 5 year average
2-42-00-540	SEWER - Power	56,000.00	100%	112,000.00	112,000.00	112,000.00	Allocation distributed to this department
2-42-00-761	SEWER - Transfer to Reserves	0.00	#DIV/0!	180,000.00	180,000.00	180,000.00	Transfer of lagoon water sales to reserve

2-42-00-831	SEWER - Debenture Principle	79,300.00	4%	82,600.00	86,600.00	53,100.00	Sewer Line (3100062) 50 St Widening (4000150)
2-42-00-832	SEWER - Debenture Interest	15,600.00	-24%	11,800.00	7,800.00	4,200.00	Sewer Line (3100062) 50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	118,500.00	-27%	85,920.45	88,000.00	90,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	1,200.00	0%	1,200.00	1,200.00	1,250.00	1% of Wages and Salaries used for calculation
2-43-00-130	GARBAGE - Employer Contributions	17,100.00	-25%	12,888.07	18,000.00	18,600.00	15% of salary allocated to this cost center
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	2,300.00	22%	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-43-00-215	GARBAGE - Freight & Postage	600.00	33%	800.00	800.00	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	4,100.00	-100%	0.00	0.00	0.00	Allocation changed to 100% through Administration
2-43-00-270	GARBAGE - Insurance	3,300.00	0%	3,300.00	3,300.00	3,300.00	Allocation distributed to this department
2-43-00-300	GARBAGE - Landfill Fees & Charges	55,000.00	-13%	48,000.00	48,000.00	48,000.00	Garbage disposal at Leduc Regional Landfill based on 5 year average + Eco station 3K
2-43-00-510	GARBAGE - Printing & Stationary	500.00	0%	500.00	500.00	500.00	Allocation distributed to this department
2-43-00-513	GARBAGE - Contracted Services	27,000.00	0%	27,000.00	27,000.00	27,000.00	GFL- grass based on 5 year average (Contract ends in 2025)
2-43-00-514	GARBAGE - Garbage Service Contract	97,900.00	-7%	91,000.00	91,000.00	91,000.00	GFL- waste based on 5 year average
2-43-00-515	GARBAGE - Recycling Service Contract	47,500.00	-16%	40,000.00	40,000.00	40,000.00	GFL- recycle based on 5 year average
2-43-00-540	GARBAGE - Power	1,200.00	75%	2,100.00	2,150.00	2,200.00	Allocation distributed to this department
2-43-00-541	GARBAGE - Natural Gas	4,200.00	131%	9,700.00	9,750.00	9,800.00	Allocation distributed to this department
2-43-00-761	GARBAGE - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget allocation for the line
2-49-00-513	RECYCLING - Contracted Services	0.00	#DIV/0!	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-49-00-515	RECYCLING - Recycling Service Contract	0.00	#DIV/0!	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-51-00-110	FAMILY SERV - Wages & Salaries	94,700.00	-61%	36,600.00	37,000.00	37,500.00	Per distribution
2-51-00-115	FAMILY SERV - Overtime	800.00	-38%	500.00	500.00	500.00	Estimated overtime to be paid. Will be adjusted once the new programs/events are identified.
2-51-00-130	FAMILY SERV - Employer Contributions	14,300.00	-62%	5,490.00	5,550.00	5,625.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	1,800.00	-11%	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-51-00-140	FAMILY SERV - Meals & Lodging	800.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-51-00-148	FAMILY SERV - Training & Development	600.00	317%	2,500.00	2,500.00	2,500.00	Conferences, training etc (comnined with meals and lodging)
2-51-00-210	FAMILY SERV - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	0%	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	700.00	0%	700.00	750.00	800.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	1,200.00	-38%	750.00	800.00	850.00	Based on 5 year average
2-51-00-220	FAMILY SERV - Advertising	2,000.00	5%	2,100.00	2,200.00	2,300.00	Departmental program promotional materials Awareness campaign materials
2-51-00-221	FAMILY SERV - Program Hosting Expense	10,000.00	-20%	8,000.00	8,400.00	9,000.00	National Volunteer Week, Seniors Week, Virtual Webinars Calmar Youth Council, Community Connections Event/Programming, Indigenous Awareness Event, Community Volunteer Income Tax Program, Rural Mental Health Program, Mental Health Week
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	13,800.00	0%	13,800.00	14,000.00	14,200.00	Town of Calmar 20% share of regional service
2-51-00-225	FAMILY SERV - Volunteer Recognition	3,000.00	-33%	2,000.00	2,200.00	2,300.00	Volunteer honorariums & volunteer recognition items
2-51-00-231	FAMILY SERV - Audit Fees	1,100.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-260	FAMILY SERV - Office Rental	1,300.00	-100%	0.00	0.00	0.00	Historically journal entries had been done to cr revenue and dr exp?? 2020 back
2-51-00-270	FAMILY SERV - Insurance	600.00	0%	600.00	700.00	800.00	Allocation distributed to this department
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	0%	800.00	800.00	800.00	Allocation distributed to this department
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	300.00	0%	300.00	300.00	300.00	General supplies

2-51-00-513	FAMILY SERV - Contracted Services	0.00		0.00	0.00	0.00	
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	400.00	0%	400.00	400.00	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	600.00	75%	1,050.00	1,100.00	1,150.00	Allocation distributed to this department
2-51-00-541	FAMILY SERV - Natural Gas	700.00	132%	1,625.00	1,650.00	1,650.00	Allocation distributed to this department
2-51-00-590	FAMILY SERV - Other General Expenses	500.00	0%	500.00	500.00	500.00	
2-51-01-511	FAMILY SERV - Christmas Elves Prog. Donation Exp.	500.00	1050%	5,750.00	5,750.00	5,800.00	Christmas Elves expenses combined
2-51-01-512	FAMILY SERV - Christmas Elves Prog. Hosting Exp.	5,000.00	-100%	0.00	0.00	0.00	
2-61-00-110	MUNI DEV - Wages & Salaries	93,900.00	-5%	88,780.00	89,500.00	91,000.00	Per distribution
2-61-00-115	MUNI DEV - Overtime	800.00	-100%	0.00	0.00	0.00	no overtime budgeted
2-61-00-130	MUNI DEV - Employer Contributions	14,100.00	-6%	13,317.00	13,425.00	13,650.00	15% of salary allocated to this cost center
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	1,800.00	-11%	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-61-00-140	MUNI DEV - Meals & Lodging	1,000.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-61-00-148	MUNI DEV - Training & Development	1,000.00	150%	2,500.00	2,500.00	2,500.00	APPI/CIP
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	1,000.00	0%	1,000.00	1,000.00	1,000.00	To cover expenses if Subdivision is Appealed (looking at County SDAB)
2-61-00-210	MUNI DEV - Vehicle Allowance	300.00	-100%	0.00	0.00	0.00	No budget is anticipated
2-61-00-215	MUNI DEV - Freight & Postage	1,500.00	0%	1,500.00	1,500.00	1,500.00	Based on 5 year average
2-61-00-217	MUNI DEV - Telephone	1,700.00	-29%	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-61-00-220	MUNI DEV - Advertising	6,000.00	-47%	3,200.00	3,200.00	3,200.00	Subdivision, bylaws and open houses, based on 5 year average + (need to adopt advertising bylaw)
2-61-00-221	MUNI DEV - Title & Land Searches	1,500.00	-33%	1,000.00	1,000.00	1,000.00	Information gathering for developments based on 5 year average
2-61-00-222	MUNI DEV - Memberships & Subscriptions	800.00	63%	1,300.00	1,300.00	1,300.00	CPAA, CIP, APPI
2-61-00-223	MUNI DEV - Subdivision & Development Costs	2,500.00	-100%	0.00	0.00	0.00	Planning consultation (\$0 the last 5 years)
2-61-00-230	MUNI DEV - Engineering Fees	60,000.00	-33%	40,000.00	40,000.00	40,000.00	Review Drawings and Consultation on Development
2-61-00-231	MUNI DEV - Audit Fees	1,300.00	-100%	0.00	0.00	0.00	Inspections for FAC, CCC, sub. and dev. Review
2-61-00-232	MUNI DEV - Inspection Fees	20,000.00	-10%	18,000.00	18,000.00	18,000.00	Allocation changed to 100% Administration
2-61-00-233	MUNI DEV - Legal Fees	20,000.00	-38%	12,500.00	12,500.00	12,500.00	Building, Electrical, Plumbing Inspections
2-61-00-234	MUNI DEV - Planning Fees	0.00	#DIV/0!	0.00	0.00	0.00	Consultation for agreements etc. (5 year av with \$0 in 2022)
2-61-00-510	MUNI DEV - Printing & Stationary	1,000.00	-20%	800.00	800.00	800.00	No budget is anticipated
2-61-00-513	MUNI DEV - Contracted Services	75,000.00	-60%	30,000.00	30,000.00	30,000.00	Based on 5 year average
2-61-00-515	MUNI DEV - Other Contracted Services	0.00	#DIV/0!	0.00	0.00	0.00	GIS annual fee + planning support as needed
2-61-00-520	MUNI DEV - Cost of Land Sold	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-61-00-540	MUNI DEV - Admin Power	100.00	75%	175.00	185.00	200.00	Allocation distributed to this department
2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-62-00-110	COMM SER - Wages & Salaries	86,000.00	37%	118,000.00	121,500.00	125,800.00	Per distribution
2-62-00-115	COMM SER - Overtime	1,200.00	96%	2,350.00	2,450.00	2,550.00	2% of Wages and Salaries used for calculation
2-62-00-130	COMM SER - Employer Contributions	12,900.00	37%	17,700.00	18,225.00	18,870.00	15% of salary allocated to this cost center
2-62-00-136	COMM SER - Workers' Compensation Board Fees	1,100.00	191%	3,200.00	3,200.00	3,200.00	8% of \$40k premium based on wage distribution
2-62-00-140	COMM SER - Meals & Lodging	500.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-62-00-148	COMM SER - Training & Development	1,000.00	100%	2,000.00	2,000.00	2,000.00	EDAC Conference
2-62-00-210	COMM SER - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-62-00-212	COMM SER - Mileage	6,000.00	-67%	2,000.00	2,000.00	2,000.00	For business visit
2-62-00-215	COMM SER - Freight & Postage	200.00	250%	700.00	700.00	700.00	Based on 5 year average
2-62-00-217	COMM SER - Telephone	600.00	0%	600.00	600.00	600.00	\$50 x 12 months

2-62-00-220	COMM SER - Advertising	4,000.00	325%	17,000.00	17,000.00	17,000.00	2 x \$2,500 promo video \$10,000 bag project \$2,000 swag
2-62-00-222	COMM SER - Memberships & Subscriptions	1,000.00	350%	4,500.00	4,500.00	4,500.00	Executive Pulse - Biz Database - Alliance membership EDA EDAC
2-62-00-223	COMM SER - Promotion & Research	154,500.00	-98%	3,200.00	3,200.00	3,200.00	\$2,000 swag for Council/admin to give to businesses on their anniversary \$1,200 donuts/pizza/sweets/swag for business visits
2-62-00-231	COMM SER - Audit Fees	900.00	-100%	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-62-00-510	COMM SER - Printing & Stationary	900.00	0%	900.00	900.00	900.00	Based on 5 year average
2-62-00-511	COMM SER - Miscellaneous	600.00	0%	600.00	600.00	600.00	Committee meeting hosting New business welcome Way finding signage
2-62-00-513	COMM SER - Contracted Services	6,000.00	145%	14,700.00	4,700.00	4,700.00	\$10,000 social media contracted services, 4 x \$1100 for business breakfast program, \$300 for advertising
2-62-00-540	COMM SER - Power	100.00	75%	175.00	185.00	200.00	Allocation distributed to this department
2-62-00-761	COMM SER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-62-00-900	COMM SER - Grants to Others	85,000.00	-59%	35,000.00	20,000.00	20,000.00	3 year DIG program expires in 2023 (opportunity for new program in 2024-25)
2-72-00-110	REC FAC - Arena - Wages & Salaries	218,800.00	-53%	102,085.00	115,000.00	117,000.00	Per distribution
2-72-00-112	REC FAC - Arena - Getaway Supervisors Contract	0.00	#DIV/0!	20,000.00	20,000.00	20,000.00	Getaway Employees (6 weeks and 1 week before and after)
2-72-00-115	REC FAC - Overtime	4,300.00	-47%	2,280.00	2,300.00	2,350.00	2% of Wages and Salaries used for calculation
2-72-00-130	REC FAC - Employer Contributions	30,800.00	-41%	18,312.75	20,250.00	20,550.00	15% of salary allocated to this cost center
2-72-00-136	REC FAC - Workers' Compensation Board Fees	4,100.00	-22%	3,200.00	3,200.00	3,200.00	8% of \$40k premium based on wage distribution
2-72-00-140	REC FAC - Meals & Lodging	1,000.00	-100%	0.00	0.00	0.00	reallocated to training and development
2-72-00-148	REC FAC - Training & Development	1,700.00	71%	2,900.00	3,200.00	3,400.00	ARPA or sports and recreation conferences
2-72-00-210	REC FAC - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-72-00-212	REC FAC - Mileage	900.00	11%	1,000.00	1,100.00	1,200.00	Getaway Staff
2-72-00-215	REC FAC - Freight & Postage	700.00	7%	750.00	800.00	800.00	Allocation distributed to this department
2-72-00-217	REC FAC - Telephone	200.00	700%	1,600.00	1,700.00	1,800.00	Based on 5 year average
2-72-00-220	REC FAC - Advertising	4,000.00	-50%	2,000.00	2,000.00	2,000.00	various medium
2-72-00-221	REC FAC - Promotions & Hosting	39,000.00	-62%	15,000.00	16,000.00	16,000.00	Get Away and community event
2-72-00-222	REC FAC - Memberships & Subscriptions	800.00	13%	900.00	1,000.00	1,100.00	Alberta Recreation & Parks Association etc
2-72-00-225	REC FAC - Volunteer Recognition	1,000.00	10%	1,100.00	1,200.00	1,300.00	Volunteer honourariums
2-72-00-231	REC FAC - Audit Fees	800.00	-100%	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-00-250	REC FAC - Facility Maintenance	4,000.00	3%	4,100.00	4,200.00	4,300.00	2022 - Program Centre Painting (3yr cycle will be in 2026)
2-72-00-270	REC FAC - Insurance	2,800.00	0%	2,800.00	3,000.00	3,200.00	Allocation distributed to this department
2-72-00-510	REC FAC - Printing & Stationary	3,000.00	0%	3,000.00	3,100.00	3,200.00	Based on 5 year average
2-72-00-511	REC FAC - Household & Miscellaneous Supplies	2,000.00	-50%	1,000.00	1,000.00	1,000.00	Parks appreciation week, office supplies, staff BBQ etc
2-72-00-513	REC FAC - Contracted Services	3,100.00	-68%	1,000.00	1,000.00	1,000.00	Eliminate Pronto
2-72-00-540	REC FAC - Power	2,800.00	75%	4,900.00	4,950.00	5,000.00	Allocation distributed to this department
2-72-00-541	REC FAC - Natural Gas	1,700.00	132%	3,950.00	4,000.00	4,000.00	Allocation distributed to this department
2-72-00-590	REC FAC - Communities In Bloom Expenses	35,000.00	-14%	30,000.00	30,000.00	30,000.00	CIB \$30,000
2-72-00-761	REC FAC - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-72-00-823	Financing - Solar Panels on Arena	0.00	#DIV/0!	0.00	0.00	0.00	
2-72-01-110	REC FAC - Wages & Salaries	60,600.00	79%	108,209.00	108,750.00	109,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	1,300.00	38%	1,800.00	2,000.00	2,200.00	2% of Wages and Salaries used for calculation

2-72-01-117	REC FAC - Casual Labour-Parks	0.00	#DIV/0!	38,000.00	38,000.00	38,000.00	based on 2022 amount
2-72-01-130	REC FAC - Employer Contributions	8,500.00	91%	16,231.35	20,000.00	21,000.00	15% of salary allocated to this cost center
2-72-01-136	REC FAC - Workers' Compensation Board Fees	1,200.00	100%	2,400.00	2,400.00	2,400.00	6% of \$40k premium based on wage distribution
2-72-01-140	REC FAC - Meals & Lodging	1,000.00	50%	1,500.00	1,600.00	1,700.00	Pesticide Applicator Course Turf Management Course AARFP Courses
2-72-01-148	REC FAC - Training & Development	2,500.00	20%	3,000.00	3,200.00	3,300.00	Pesticide Applicator Course Turf Management Course AARFP Courses
2-72-01-220	REC FAC - Advertising	500.00	0%	500.00	500.00	500.00	Parks promotions etc
2-72-01-231	REC FAC - Audit Fees	2,600.00	-100%	0.00	0.00	0.00	Changed to be expensed 100% through Admin General Misc.
2-72-01-250	REC FAC - Facility Maintenance	38,000.00	32%	50,000.00	50,000.00	51,000.00	Top Spray/Mulch
2-72-01-260	REC FAC - Equipment Lease & Rental	2,000.00	0%	2,000.00	2,100.00	2,200.00	Fence rentals, lawn roller, signs etc
2-72-01-270	REC FAC - Insurance	4,900.00	0%	4,900.00	5,200.00	5,400.00	Allocation distributed to this department
2-72-01-511	REC FAC - Miscellaneous Supplies	6,000.00	67%	10,000.00	10,000.00	10,000.00	Waste, Dispensers & Receptacles
2-72-01-513	REC FAC - Contracted Services	20,000.00	10%	22,000.00	22,000.00	23,000.00	Porta-Potties, Tree Pruning Services Weed control contracted services
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,000.00	2%	16,300.00	16,300.00	16,300.00	lights, batteries, mower blades, belts etc
2-72-01-521	REC FAC - Fuel & Oil	9,100.00	4%	9,500.00	9,600.00	9,700.00	Allocation distributed to this department
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	2,600.00	4%	2,700.00	2,800.00	2,900.00	filters, batteries, mirror, tires etc
2-72-01-523	REC FAC - Small Tools	1,200.00	8%	1,300.00	1,400.00	1,400.00	Shovels, hammers, garden tools etc.
2-72-01-761	REC FAC - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-72-02-110	REC FAC - Wages & Salaries	60,600.00	79%	108,209.00	108,750.00	109,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	1,300.00	38%	1,800.00	2,000.00	2,200.00	2% of Wages and Salaries used for calculation
2-72-02-117	REC FAC - Arena - Casual Labour	0.00	#DIV/0!	15,000.00	17,000.00	19,000.00	Arena casual hours
2-72-02-130	REC FAC - Employer Contributions	8,500.00	91%	16,231.35	16,700.00	17,250.00	Percentage of salary allocated to this cost center
2-72-02-136	REC FAC - Workers' Compensation Board Fees	1,200.00	100%	2,400.00	2,400.00	2,400.00	6% of \$40k premium based on wage distribution
2-72-02-140	REC FAC - Meals & Lodging	2,000.00	5%	2,100.00	2,200.00	2,300.00	AARFP Courses & Training Others Need more training
2-72-02-148	REC FAC - Training & Development	3,400.00	3%	3,500.00	3,600.00	3,700.00	AARFP Courses & Training Others Need more training
2-72-02-215	REC FAC - Freight & Postage	1,100.00	-36%	700.00	750.00	800.00	Based on 5 year average
2-72-02-217	REC FAC - Telephone	2,700.00	-7%	2,500.00	2,600.00	2,700.00	Based on 5 year average
2-72-02-222	REC FAC - Memberships	800.00	13%	900.00	1,000.00	1,100.00	Music license, AARFP, Regional Conference etc
2-72-02-231	REC FAC - Audit Fees	2,700.00	-100%	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-02-250	REC FAC - Facility Maintenance	30,000.00	-33%	20,000.00	20,000.00	20,000.00	Floors, General, Cleaning
2-72-02-270	REC FAC - Insurance	30,900.00	0%	30,900.00	31,500.00	33,000.00	Allocation distributed to this department
2-72-02-510	REC FAC - Printing & Stationary	600.00	0%	600.00	650.00	750.00	Based on 5 year average
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	12,000.00	-8%	11,000.00	12,000.00	13,000.00	Paper towel, floor finish, decorations etc, based on 5 year average
2-72-02-513	REC FAC - Contracted Services	15,000.00	2%	15,300.00	15,300.00	15,400.00	Garbage pickup, cable, internet, etc
2-72-02-516	REC FAC - Alarm	500.00	0%	500.00	500.00	500.00	Allocation distributed to this department
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	10,000.00	40%	14,000.00	14,000.00	14,000.00	Based on 2022 actuals
2-72-02-521	REC FAC - Fuel & Oil	2,000.00	-25%	1,500.00	1,700.00	1,900.00	Based on 5 year average
2-72-02-523	REC FAC - Small Tools	500.00	20%	600.00	600.00	700.00	hammers, screw drivers, flashlights etc
2-72-02-540	REC FAC - Power	50,000.00	75%	87,500.00	87,600.00	87,800.00	Allocation distributed to this department (not ure yet of saving due to panels)
2-72-02-541	REC FAC - Natural Gas	14,000.00	131%	32,350.00	32,450.00	32,500.00	Allocation distributed to this department

2-72-02-590	REC FAC - Safety Equipment	4,000.00	-25%	3,000.00	3,000.00	3,000.00	eye wash station, first aid kits, gas calibration, etc
2-72-02-591	REC FAC - Donations	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-72-02-761	REC FAC - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	0.00	#DIV/0!	5,956.91	5,597.49	5,227.15	As per debenture schedule
2-72-02-822	Solar Panel Loan Principle	0.00	#DIV/0!	11,816.65	12,176.07	12,546.41	As per debenture schedule
2-72-02-920	REC FAC - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	No budget for bad debts
2-72-03-221	Calmar Fair Days	0.00	#DIV/0!	30,000.00	32,000.00	33,000.00	
2-72-04-221	Farmer's Day/Canada Day	0.00	#DIV/0!	1,000.00	1,100.00	1,200.00	
2-72-05-221	Christmas in the Park	0.00	#DIV/0!	11,500.00	11,500.00	11,500.00	
2-72-06-221	First Night	0.00	#DIV/0!	8,500.00	8,600.00	8,800.00	
							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	include cost of Town Administration Staff
2-74-00-115	CULTURE - Overtime	0.00	#DIV/0!	0.00	0.00	0.00	No budget is anticipated
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	-35%	2,000.00	2,000.00	2,000.00	Percentage of salary allocated to this cost center. Does 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 - Honorariums	1,000.00	0%	1,000.00	1,000.00	1,000.00	Board & Program Honorariums
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	0.00	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!	0.00	0.00	0.00	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%	0.00	0.00	0.00	
2-74-00-761	CULTURE - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	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

2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	0%	500.00	500.00	0.00	Office Equipment
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
		6,907,100.00		7,090,019.74	7,149,057.56	7,191,042.56	
		0.00		98,752.74	52,207.56	56,622.56	(SURPLUS)/DEFICIT



Town of Calmar
Draft Capital Budget 2023 - 2033 Capital Plan



Thursday, December 15, 2022

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033 (+)
FCSS - Community Service Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total New Asset Aquisition	\$ 56,000.00	\$ 293,000.00	\$ 563,500.00	\$ 340,700.00	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Aquisition, Betterments & Adjustments	\$ 471,000.00	\$ 4,048,800.00	\$ 2,388,500.00	\$ 5,569,500.00	\$ 695,800.00	\$ 4,554,000.00	\$ 148,200.00	\$ 177,200.00	\$ 1,582,000.00	\$ 2,211,000.00	\$ 8,918,600.00	\$ 25,289,700.00
Net Capital	\$ (181,564.00)	\$ 3,475,545.00	\$ 1,996,809.00	\$ 5,177,809.00	\$ 304,109.00	\$ 4,162,309.00	\$ (243,491.00)	\$ (214,491.00)	\$ 1,190,309.00	\$ 1,819,309.00	\$ 8,918,600.00	\$ 24,898,009.00