

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD  
IN PERSON AND VIRTUALLY ON APRIL 17, 2023,  
COMMENCING AT 7:00 PM**

**GoToMeeting**

**Public Access Code: 211-016-493**

**AGENDA**

- | <b><u>ITEM</u></b> | <b><u>SOURCE</u></b>   |
|--------------------|--|
| <b>1.</b>          | <b>Call to Order</b>   |
| <b>2.</b>          | <b>Adoption of Agenda</b>  |
| <b>3.</b>          | <b>Public Hearings – None</b>  |
| <b>4.</b>          | <b>Delegations</b><br>a) MNP – Presentation of 2022 Audited Financial Statement  |
| <b>5.</b>          | <b>Adoption of Minutes</b><br>a) Regular Council Meeting – April 03, 2023  |
| <b>6.</b>          | <b>Unfinished Business – None</b>  |
| <b>7.</b>          | <b>Bylaws or Policies</b><br>a) Bylaw #2023-14 – Tax Rate Bylaw  |
| <b>8.</b>          | <b>New Business</b><br>a) Recreational Board – New members application<br>b) Arena Allocation – Approach for 2023-2024 season<br>c) Eco Station Proposal<br>d) Noise Complaint – discussion only<br>e) CPAA Conference – discussion only |
| <b>9.</b>          | <b>Financial</b><br>a) 2023-2026 Final Operating Budget<br>b) 2023-2034 Final Capital Budget   |
| <b>10.</b>         | <b>Department Reports – None</b>   |
| <b>11.</b>         | <b>Council and Committee Reports</b><br>a) Mayor Carnahan<br>b) Councillor Faulkner<br>c) Councillor Gardner<br>d) Councillor McKeag Reber<br>e) Councillor Benson   |
| <b>12.</b>         | <b>Action Items – None</b>   |
| <b>13.</b>         | <b>Correspondence</b><br>a) Wellspring Cancer Support AB<br>b) LRHF 2022 Audited Financial Statement<br>c) Town of Tofield – Exemption of Newspaper from EPR Program Revisions   |
| <b>14.</b>         | <b>Clarification of Agenda Business – (Open mic)</b>   |
| <b>15.</b>         | <b>Closed Session – None</b><br>a) Development - (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)  |
| <b>16.</b>         | <b>Adjournment</b>   |

**Town of Calmar  
Consolidated Financial  
Statements**

**December 31, 2022**

## **Management's Responsibility**

To the Mayor and Councilors of the Town of Calmar:

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

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

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

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

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

April 17, 2023

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Chief Administrative Officer

# Independent Auditor's Report

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To the Mayor and Councilors of the Town of Calmar:

## Report on the Audit of the Consolidated Financial Statements

### Opinion

We have audited the consolidated financial statements of the Town of Calmar (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, accumulated surplus, change in net debt, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2022, and the results of its consolidated operations, change in its net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

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

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

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



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

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

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

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

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

### Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:  
In accordance with Alberta regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in Note 9.
- Supplementary Accounting Principles and Standards Regulation:  
In accordance with Alberta regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 11.

Leduc, Alberta

April 17, 2023

Chartered Professional Accountants

Draft For Management Only

**Town of Calmar**  
**Consolidated Statement of Financial Position**  
*As at December 31, 2022*

	<b>2022</b>	<b>2021</b>
<b>Financial assets</b>		
Cash and equivalents <i>(Note 2)</i>	2,317,426	683,806
Property taxes receivable <i>(Note 3)</i>	637,388	673,421
Trade and other accounts receivable	578,922	1,340,918
	<b>3,533,736</b>	<b>2,698,145</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	295,569	701,404
Deposit liabilities	609,423	570,900
Deferred revenue <i>(Note 6)</i>	199,896	-
Capital lease <i>(Note 7)</i>	202,008	214,476
Long-term debt <i>(Note 8)</i>	3,816,261	4,126,979
	<b>5,123,157</b>	<b>5,613,759</b>
<b>Net debt</b>	<b>(1,589,421)</b>	<b>(2,915,614)</b>
<b>Non-financial assets</b>		
Tangible capital assets <i>(Schedule II)</i>	27,298,784	27,731,892
Land inventory	200,000	200,000
Prepaid expenses	96,122	105,460
	<b>27,594,906</b>	<b>28,037,352</b>
<b>Accumulated surplus</b> <i>(Schedule I)</i>	<b>26,005,485</b>	<b>25,121,738</b>

Contingencies *(Note 12)*  
 Commitments *(Note 15)*

Approved on behalf of Council:

\_\_\_\_\_ Mayor

\_\_\_\_\_ Councilor

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

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

*For the year ended December 31, 2022*

	<b>2022 Budget (Note 16)</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Net municipal property taxes <i>(Schedule III)</i>	2,874,860	<b>3,064,356</b>	2,876,169
Sales, user charges and costs recovered	1,576,981	<b>1,889,575</b>	1,697,167
Franchise and concession contracts	434,560	<b>515,598</b>	432,956
Government transfers <i>(Schedule IV)</i>	447,047	<b>451,868</b>	663,551
Penalties and costs on taxes	102,000	<b>180,097</b>	115,523
Licenses and permits	79,000	<b>60,495</b>	89,370
Interest income	30,000	<b>47,633</b>	9,946
Fines	35,000	<b>5,547</b>	10,889
Loss on disposal of assets	-	-	(25,710)
	<b>5,579,448</b>	<b>6,215,169</b>	5,869,861
<b>Expenses</b>			
Transportation, roads, streets, walks and lighting	845,274	<b>1,364,363</b>	1,229,297
Parks and recreation	849,185	<b>932,390</b>	846,652
Water	843,015	<b>879,888</b>	1,051,732
Administrative	415,197	<b>510,141</b>	531,433
Sewer	430,137	<b>468,257</b>	779,025
Waste management	294,727	<b>304,537</b>	258,176
By-law enforcement	243,494	<b>243,888</b>	275,209
Economic development	406,473	<b>225,779</b>	446,254
Land use, planning and development	371,393	<b>197,471</b>	356,422
Library	193,606	<b>194,696</b>	188,873
Legislative	236,888	<b>180,526</b>	165,055
Fire and disaster services	281,495	<b>167,182</b>	205,864
Community support services	147,386	<b>124,769</b>	119,205
	<b>5,558,270</b>	<b>5,793,887</b>	6,453,197
<b>Excess (deficiency) of revenue before other</b>	21,178	<b>421,282</b>	(583,336)
<b>Other</b>			
Government transfers for capital <i>(Schedule IV)</i>	2,066,109	<b>462,465</b>	1,308,746
Other capital contributions	-	-	661
	<b>2,066,109</b>	<b>462,465</b>	1,309,407
<b>Excess of revenue over expenses</b>	2,087,287	<b>883,747</b>	726,071
<b>Accumulated surplus, beginning of year</b>	25,121,738	<b>25,121,738</b>	24,395,667
<b>Accumulated surplus, end of year</b>	27,209,025	<b>26,005,485</b>	25,121,738

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

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

*For the year ended December 31, 2022*

	<b>2022 Budget (Note 16)</b>	<b>2022</b>	<b>2021</b>
<b>Excess of revenue over expenses</b>	2,087,287	<b>883,747</b>	726,071
Acquisition of tangible capital assets	(631,970)	<b>(636,649)</b>	(2,109,139)
Proceeds on disposal of tangible capital assets	-	-	46,000
Amortization of tangible capital assets	-	<b>1,069,756</b>	980,875
Loss on sale of tangible capital assets	-	-	25,710
Use (acquisition) of prepaid assets	-	<b>9,339</b>	(87,918)
<b>Change in net debt</b>	1,455,317	<b>1,326,193</b>	(418,401)
<b>Net debt, beginning of year</b>	(2,915,614)	<b>(2,915,614)</b>	(2,497,213)
<b>Net debt, end of year</b>	(1,460,297)	<b>(1,589,421)</b>	(2,915,614)

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

**Town of Calmar**  
**Consolidated Statement of Cash Flows**  
*For the year ended December 31, 2022*

	<b>2022</b>	<b>2021</b>
<b>Cash provided by (used for) the following activities:</b>		
<b>Operating</b>		
Excess of revenue over expenses	883,747	726,072
Non-cash items:		
Amortization of tangible capital assets	1,069,757	980,875
Net loss on disposal of tangible capital assets	-	25,710
Net change in non-cash operating working capital balances:		
Increase (decrease) in deferred revenue	199,896	(540,153)
Decrease (increase) in prepaid expenses	9,337	(87,917)
Decrease in accounts payable and accrued liabilities	(99,351)	(14,748)
Decrease (increase) in trade and other accounts receivable	761,996	(747,079)
Decrease (increase) in property taxes receivable	36,034	(62,565)
Increase (decrease) in deposit liabilities	38,523	(782)
	<b>2,899,939</b>	<b>279,413</b>
<b>Capital</b>		
Acquisition of tangible capital assets <i>(Schedule II)</i>	(943,132)	(1,568,237)
Proceeds on sale of tangible capital assets	-	35,000
	<b>(943,132)</b>	<b>(1,533,237)</b>
<b>Investing</b>		
Decrease in investments	-	236,439
<b>Financing</b>		
Repayment of long-term debt	(310,719)	(317,005)
Repayment of capital lease obligation	(12,468)	-
	<b>(323,187)</b>	<b>(317,005)</b>
<b>Increase (decrease) in cash and equivalents</b>	<b>1,310,433</b>	<b>(1,651,395)</b>
<b>Cash and equivalents, beginning of year</b>	<b>683,806</b>	<b>2,018,196</b>
<b>Cash and equivalents, end of year <i>(Note 2)</i></b>	<b>1,994,239</b>	<b>683,806</b>

The accompanying notes are an integral part of these financial statements

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

*For the year ended December 31, 2022*

	<i>Unrestricted Surplus</i>	<i>Restricted Surplus</i>	<i>Equity in Tangible Capital Assets (Note 10)</i>	<b>2022</b>	<i>2021</i>
<b>Balance, beginning of year</b>	<b>523,708</b>	<b>1,207,594</b>	<b>23,390,437</b>	<b>25,121,738</b>	24,395,667
Excess of revenue over expenses	883,747	-	-	883,747	726,071
Unrestricted funds designated for future use	(879,933)	879,933	-	-	-
Current year funds used for tangible capital assets	(636,649)	-	636,649	-	-
Annual amortization expense	1,069,757	-	(1,069,757)	-	-
Capital lease obligation repaid	(12,468)	-	12,468	-	-
Long-term debt repaid	(310,718)	-	310,718	-	-
<b>Change in accumulated surplus</b>	<b>113,736</b>	<b>879,933</b>	<b>(109,922)</b>	<b>883,747</b>	726,071
<b>Balance, end of year</b>	<b>637,444</b>	<b>2,087,527</b>	<b>23,280,515</b>	<b>26,005,485</b>	25,121,738

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

**Town of Calmar**  
**Schedule II - Schedule of Tangible Capital Assets**  
*For the year ended December 31, 2022*

	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Engineered Structures</i>	<i>Machinery &amp; Equipment</i>	<i>Vehicles</i>	<i>Construction- in-progress</i>	<i>2022</i>	<i>2021</i>
<b>Cost:</b>									
Balance, beginning of year	1,292,123	211,360	14,708,287	25,786,762	3,618,825	617,804	40,725	46,275,886	44,260,006
Acquisition of tangible capital assets	-	-	-	422,553	202,790	-	-	625,343	2,068,414
Construction-in-progress	-	-	-	-	-	-	24,315	24,315	40,725
Disposal of tangible capital assets	-	-	-	-	-	-	(13,009)	(13,009)	(93,259)
Balance, end of year	1,292,123	211,360	14,708,287	26,209,315	3,821,615	617,804	52,031	46,912,535	46,275,886
<b>Accumulated amortization:</b>									
Balance, beginning of year	-	100,552	5,170,239	11,302,836	1,568,320	402,047	-	18,543,994	17,584,667
Annual amortization	-	4,050	317,410	479,688	221,563	47,046	-	1,069,757	980,875
Accumulated amortization on disposals	-	-	-	-	-	-	-	-	(21,548)
Balance, end of year	-	104,602	5,487,649	11,782,524	1,789,883	449,093	-	19,613,751	18,543,994
<b>Net book value</b>	<b>1,292,123</b>	<b>106,758</b>	<b>9,220,638</b>	<b>14,426,791</b>	<b>2,031,732</b>	<b>168,711</b>	<b>52,031</b>	<b>27,298,784</b>	<b>27,731,892</b>
2021 net book value	1,292,123	110,808	9,538,048	14,483,926	2,050,505	215,757	40,725	27,731,892	

During the year, tangible capital assets were acquired at an aggregate cost of \$636,649 (2021 - \$2,109,139), of which there was \$17,974 (2021 - \$324,457) in accounts payable at year end, \$nil (2021 - \$nil) was contributed to the Town, there was a trade in for \$nil (2021 - \$11,000), \$nil (2021 - \$214,476) was recorded as a capital lease, and the remaining \$943,132 (2021 - \$1,568,237) was acquired by cash.

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



**Town of Calmar**  
**Schedule III - Schedule of Property Taxes Levied**  
*For the year ended December 31, 2022*

	<b>2022 Budget</b>	<b>2022</b>	<i>2021</i>
<b>Taxation</b>			
Real property taxes	3,624,348	<b>3,903,553</b>	3,625,642
<b>Requisitions</b>			
Alberta School Foundation Fund	742,518	<b>770,842</b>	742,503
RCMP Cost Funding Model	-	<b>61,315</b>	-
Leduc Foundation	6,970	<b>7,040</b>	6,970
	749,488	<b>839,197</b>	749,473
<b>Net municipal property taxes</b>	2,874,860	<b>3,064,356</b>	2,876,169

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

**Town of Calmar**  
**Schedule IV - Schedule of Government Transfers**  
*For the year ended December 31, 2022*

	<b>2022 Budget</b>	<b>2022</b>	<i>2021</i>
<b>Operating</b>			
Local	397,877	<b>387,218</b>	388,422
Provincial	49,170	<b>43,992</b>	275,129
Federal	-	<b>20,658</b>	-
	447,047	<b>451,868</b>	663,551
<b>Capital</b>			
Federal	1,023,146	<b>241,684</b>	-
Provincial	244,289	<b>220,781</b>	1,308,746
Local	798,674	-	-
	2,066,109	<b>462,465</b>	1,308,746
<b>Total government transfers</b>	<b>2,513,156</b>	<b>914,333</b>	1,972,297

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

**Town of Calmar**  
**Schedule V - Consolidated Schedule of Expenses by Object**  
*For the year ended December 31, 2022*

	<b>2022 Budget</b>	<b>2022</b>	<i>2021</i>
<b>Consolidated expenses by object</b>			
Salaries, wages and benefits	2,252,961	<b>1,941,005</b>	2,432,349
Contracted and general services	1,790,056	<b>1,518,972</b>	1,737,841
Amortization of tangible capital assets	-	<b>1,069,756</b>	980,875
Materials, goods and utilities	944,549	<b>792,383</b>	736,432
Purchases from other governments	435,010	<b>364,482</b>	428,095
Interest on long-term debt	130,194	<b>94,434</b>	127,807
Bank charges and short-term interest	3,000	<b>9,195</b>	5,860
Transfers to individuals and organizations	2,400	<b>2,400</b>	2,400
Provision for allowances	100	<b>1,260</b>	1,538
	5,558,270	<b>5,793,887</b>	6,453,197

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

**Town of Calmar**  
**Schedule VI - Schedule of Segmented Disclosure**  
*For the year ended December 31, 2022*

	General Government	Transportation, Roads, Streets	Legislative & Administrative	Environmental Services	Parks & Recreation	Protective Services	Library	Community Support	Land Use and Development	Economic Development	Total
<b>Revenue</b>											
Net municipal taxes	3,064,356	-	-	-	-	-	-	-	-	-	3,064,356
Sales, user charges, and costs	-	13,040	26,451	1,666,541	142,972	25,517	794	5,096	8,999	165	1,889,575
Government transfers	-	406,465	54,342	20,658	281,064	-	108,756	43,048	-	-	914,333
Franchise and concession contracts	515,598	-	-	-	-	-	-	-	-	-	515,598
Penalties and costs on taxes	180,097	-	-	-	-	-	-	-	-	-	180,097
Licenses and permits	-	-	-	-	-	18,906	-	-	41,589	-	60,495
Interest income	47,633	-	-	-	-	-	-	-	-	-	47,633
Fines	-	-	-	-	-	5,547	-	-	-	-	5,547
	<b>3,807,684</b>	<b>419,505</b>	<b>80,793</b>	<b>1,687,199</b>	<b>424,036</b>	<b>49,970</b>	<b>109,550</b>	<b>48,144</b>	<b>50,588</b>	<b>165</b>	<b>6,677,634</b>
<b>Expenses</b>											
Salaries, wages, and benefits	-	234,795	276,682	478,639	438,225	129,465	123,316	83,143	111,758	64,986	1,941,009
Contracted and general services	-	221,992	318,775	276,471	216,725	199,332	33,451	39,799	85,258	127,169	1,518,972
Materials, goods, and utilities	-	342,999	41,099	163,771	157,772	25,767	25,068	1,827	456	33,624	792,383
Purchases from other governments	-	-	-	364,482	-	-	-	-	-	-	364,482
Interest on long-term debt	-	57,490	-	30,157	6,787	-	-	-	-	-	94,434
Bank charges and short-term interest	-	-	9,195	-	-	-	-	-	-	-	9,195
Transfers to individuals and organizations	-	-	-	-	-	2,400	-	-	-	-	2,400
Provision for allowances	-	-	244	1,016	-	-	-	-	-	-	1,260
	-	<b>857,274</b>	<b>645,994</b>	<b>1,314,537</b>	<b>819,508</b>	<b>356,964</b>	<b>181,835</b>	<b>124,769</b>	<b>197,471</b>	<b>225,779</b>	<b>4,724,131</b>
<b>Net revenue, before amortization</b>	<b>3,807,684</b>	<b>(437,769)</b>	<b>(565,201)</b>	<b>372,662</b>	<b>(395,472)</b>	<b>(306,994)</b>	<b>(72,285)</b>	<b>(76,625)</b>	<b>(146,883)</b>	<b>(225,614)</b>	<b>1,953,503</b>
Amortization expense	-	507,089	44,673	338,145	112,882	54,106	12,861	-	-	-	1,069,756
<b>Net revenue</b>	<b>3,807,684</b>	<b>(944,858)</b>	<b>(609,874)</b>	<b>34,517</b>	<b>(508,354)</b>	<b>(361,100)</b>	<b>(85,146)</b>	<b>(76,625)</b>	<b>(146,883)</b>	<b>(225,614)</b>	<b>883,747</b>

The accompanying notes are an integral part of these financial statements

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

*For the year ended December 31, 2022*

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**1. Significant accounting policies**

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

***Reporting entity***

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

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

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

***Basis of accounting***

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

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

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

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

***Cash and equivalents***

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

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

*For the year ended December 31, 2022*

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

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

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

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

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

***Liability for contaminated sites***

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2022.

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

***Revenue recognition***

**i. Government transfers**

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

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

**ii. Tax revenue**

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

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

*For the year ended December 31, 2022*

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

**iii. Utility service revenue**

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

**iv. Fines and penalties**

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

**v. Other revenue**

Other sources of revenue are recorded when received or receivable.

**Non-financial assets**

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

**i. Tangible capital assets**

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

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

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

**ii. Contributions of tangible capital assets**

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

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

*For the year ended December 31, 2022*

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

**ii. Leases**

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

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

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

**iv. Prepaid expenses**

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

**Segments**

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

**Future Accounting Pronouncements**

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation, and disclosure of financial instruments, including derivatives.

PS 3280 Asset Retirement Obligation, a new standard establishing guidance on the recognition, measurement, presentation, and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closure obligations upon adoption of the new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

The extent of the impact on adoption of these future standards is not known at this time.

**2. Cash and equivalents**

	<b>2022</b>	<b>2021</b>
Cash	<b>2,312,855</b>	682,461
Petty cash and floats	<b>4,571</b>	1,345
	<b>2,317,426</b>	683,806

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

*For the year ended December 31, 2022*

**3. Property taxes receivable**

	<b>2022</b>	<b>2021</b>
Current taxes	<b>404,140</b>	367,561
Arrears taxes	<b>233,248</b>	305,860
	<b>637,388</b>	673,421
Less allowance for doubtful accounts	-	-
	<b>637,388</b>	673,421

**4. Tax sale proceeds**

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

**5. Bank indebtedness**

The Town has a revolving line of credit with ATB Financial with a maximum limit of \$3,224,000 (2021 - \$3,224,000). Interest accrues monthly on the outstanding balance at a rate of prime minus 0.25%. The line of credit arrangement is reviewed annually by the bank with the most recent review date of December 31, 2022. As at December 31, 2022, the prime rate was 6.45% (2021 - 2.45%). As of December 31, 2022 the Town had drawn \$0 (2021 - \$0) on the line of credit.

**6. Deferred revenue**

	<b>2022</b>	<b>2021</b>
Canada Community-Building Fund	<b>152,704</b>	-
Municipal Sustainability Initiative	<b>37,395</b>	-
Ice Rental Operating Grant	<b>9,797</b>	-
	<b>199,896</b>	-

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

**7. Obligations under capital lease**

	<b>2022</b>	<b>2021</b>
Equipment lease, due 2023 with a net book value of \$357,346 (2021 - \$372,236). The lease bears interest at 3.46%.	<b>202,008</b>	214,476

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

*For the year ended December 31, 2022*

**8. Long-term debt**

	<b>2022</b>	2021
Tax-supported debentures	<b>3,816,261</b>	4,126,979

Payments of interest and principal are due as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	315,341	107,848	423,189
2024	326,906	96,283	423,189
2025	262,772	85,225	347,997
2026	271,295	76,702	347,997
2027	222,283	68,506	290,789
To maturity	2,417,664	368,567	2,786,231
	<b>3,816,261</b>	<b>803,130</b>	<b>4,619,391</b>

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.46% to 5.18% per annum before Provincial subsidy, and mature in periods 2024 through 2039. The average annual interest rate is 3.72% for 2022 (2021 - 3.46%). Debenture debt is issued on the credit and security of the Town of Calmar at large.

The Town's cash payments for interest in 2022 were \$120,873 (2021 - \$130,225).

**9. Debt limits**

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Calmar be disclosed as follows:

	<b>2022</b>	2021
Total debt limit	<b>9,322,754</b>	8,843,357
Total debt	<b>3,816,261</b>	4,126,979
Amount of debt limit unused	<b>5,506,493</b>	4,716,378
Service on debt limit	<b>1,553,792</b>	1,467,465
Service on debt	<b>423,189</b>	429,761
Amount of debt servicing limit unused	<b>1,130,603</b>	1,037,704

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be a financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the consolidated financial statements must be interpreted as a whole.

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

*For the year ended December 31, 2022*

**10. Equity in tangible capital assets**

	<b>2022</b>	2021
Tangible capital assets ( <i>Schedule II</i> )	<b>46,912,535</b>	46,275,886
Accumulated amortization ( <i>Schedule II</i> )	<b>(19,613,751)</b>	(18,543,994)
Capital lease ( <i>Note 7</i> )	<b>(202,008)</b>	(214,476)
Long-term debt ( <i>Note 8</i> )	<b>(3,816,261)</b>	(4,126,979)
	<b>23,280,515</b>	23,390,437

**11. Salary and benefits disclosure**

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

	<i>Months</i>	<i>Salary/ remuneration</i>	<i>Benefits &amp; allowances</i>	<b>2022</b>	2021
Mayor Carnahan	12	25,118	1,376	26,494	6,487
Mayor Yachimetz (previous)	-	-	-	-	25,606
Councilor Gardner	12	16,966	945	17,911	18,108
Councilor McKeag	12	14,416	783	15,199	3,338
Councilor Faulkner	12	14,304	794	15,098	17,634
Councilor Benson	12	13,291	690	13,981	2,966
Councilor Balaban	-	-	-	-	11,815
Councilor Froese	-	-	-	-	1,685
CAO (acting)	5	61,864	9,305	71,169	12,671
CAO	7	99,896	10,230	110,126	-
CAO (previous)	-	-	-	-	282,165

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

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

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

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

*For the year ended December 31, 2022*

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**12. Contingencies**

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

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

**13. Guarantees**

The Town guarantees the balances of its credit cards to a maximum of \$37,000 (2021 - \$37,000).

**14. Segments**

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

Refer to Schedule VI - Schedule of Segmented Disclosure.

**15. Commitments**

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

**16. Budget information**

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

	<b>Budget</b>
Approved budgeted operating surplus	41,227
Debenture repayment	317,006
Operating draw from reserve	(477,055)
Operating transfer to reserve	140,000
<hr/>	
Deficiency of revenue over expenses before other <i>(Consolidated Statement of Operations)</i>	21,178
Capital revenue	2,066,109
Acquisition of tangible capital assets	(631,970)
<hr/>	
<b>Increase in net debt <i>(Consolidated Statement of Change in Net Debt)</i></b>	<b>1,455,317</b>

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

*For the year ended December 31, 2022*

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**17. Significant event**

In March 2020, the World Health Organization declared the outbreak of COVID-19 (coronavirus) a global pandemic, which continues to spread in Canada and around the world.

This Pandemic is evolving, and the Town continues to respond with public health measures and financial assistance as necessary. The duration and potential impacts of COVID-19 are unknown at this time. As a result, we are unable to estimate the effects of these developments on the financial statements.

Draft For Management Only



# Town of Calmar

2022 Audit Findings

Report to Council

December 31, 2022

Benji Waser, CPA, CA, CAFM

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E: [benji.waser@mnp.ca](mailto:benji.waser@mnp.ca)



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# Overview

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We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the consolidated financial statements of Town of Calmar and its subsidiaries (the "Town") as at December 31, 2022 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to the Council on the results of our examination of the consolidated financial statements of the Town as at and for the year ended December 31, 2022. The purpose of this Report is to assist you, as members of Council, in your review of the results of our audit.

This Report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

## Engagement Status

We have completed our audit of the consolidated financial statements of the Town which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with Council;
- Mayor and Council's review and approval of the consolidated financial statements.

No significant limitations were placed on the scope or timing of our audit.

## Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on April 17, 2023.





Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Council of the Town.

# Audit Reporting Matters




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Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

## Significant Audit, Accounting and Reporting Matters

Area		Comments
	<b>Changes from Audit Service Plan</b>	There were no deviations from the Audit Service Plan previously presented to you other than materiality. Overall materiality proposed in the Audit Service Plan was \$270,000. Once audit planning was finalized, overall materiality was changed to \$260,000.
	<b>Final Materiality</b>	Final materiality used for our audit was \$260,000 for December 31, 2022, and \$270,000 for December 31, 2021.
	<b>Identified or Suspected Fraud</b>	While our audit cannot be relied upon to detect all instances of fraud, one incident was brought to our attention during the course of our audit. During the year there was a fraudulent cheque cashed. The Town was later reimbursed by the bank for the fraudulent funds withdrawn.
	<b>Identified or Suspected Non-Compliance with Laws and Regulations</b>	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.



Area	Comments	
	<p><b>Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates</b></p>	<p>The application of Canadian public sector accounting standards allows and requires the Town to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Town's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Town are appropriate and have been consistently applied.</p> <p>Amortization is estimated and calculated by the Town. This estimate has been properly disclosed in the financial statements.</p> <p>The allowance for doubtful accounts is estimated and is comprised of doubtful property tax receivables. The estimate is based on outstanding tax rolls that have been determined as uncollectible, and they have been properly disclosed in the financial statements.</p>
	<p><b>Financial Statement Disclosures</b></p>	<p>The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.</p>
	<p><b>Cyber Assessment Training</b></p>	<p>As the Town had a cyber security issue during the year, we want to bring to your attention that the Town can obtain a cyber security assessment and/or training from MNP Digital to reduce the likelihood of another cyber security issue occurring in the future.</p>

# Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p><b>Tangible capital assets</b></p> <p>Contributed roadways, pipelines, sewers, etc. could be mis-recorded as there are no cash transactions involved. These balances are typically large in nature.</p>	<p>Traced transactions to Final Acquisition Certificates and discussed in depth with the Town's development staff. In addition, traced additions to invoices and recalculated amortization. Reviewed items expensed which may need to be capitalized. No significant issues noted.</p>
<p><b>Deferred revenue</b></p> <p>Revenue recognition could be manipulated</p>	<p>Agreed all funding received to agreements and other backup available.</p> <p>Tested expenses applicable to the deferred revenue at the highest risk factor and ensured that they are eligible. No significant issues noted.</p>
<p><b>Government transfers</b></p> <p>Revenue recognition could be manipulated</p>	<p>Agreed all funding received to agreements and other backup available.</p> <p>Tested expenses applicable to the deferred revenue at the highest risk factor and ensured that they are eligible. No significant issues noted.</p>
<p><b>Remuneration schedule</b></p> <p>The remuneration schedule has significant political risk.</p>	<p>Detailed payroll testing is completed. No significant issues noted.</p>

## Other Areas

Area	Comments
<p><b>Auditor Independence</b></p>	<p>We confirm to Council that we are independent of the Town. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.</p>

Area	Comments
<b>Management Representations</b>	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
<b>Summary of Significant Differences</b>	Some significant adjustments were proposed to management with respect to the December 31, 2022 consolidated financial statements.
<b>COVID-19 Pandemic</b>	<p>In March 2020, the World Health Organization declared the outbreak of COVID-19 (coronavirus) a pandemic. This has had a significant impact on municipal government operations through the restrictions put in place by the Canadian and provincial governments as well as municipal governments regarding travel, isolation/quarantine orders, closures of Town facilities, cancellation/postponement of programs and tax and utility deferral programs. Our audit response in respect of COVID-19 included consideration of the following:</p> <ul style="list-style-type: none"> <li>• Review with management to understand the impact of COVID-19 on the operations of the Town;</li> <li>• Review with management to understand changes in controls and processes previously followed by the Town;</li> <li>• Analyse management’s assessment of going concern, including the existing and anticipated effect of COVID-19 on the Town's activities;</li> <li>• Inquire about and confirm regarding the potential existence of any new provisions or contingencies that may arise due to breaches in contracts, litigation, etc. resulting from the impact of COVID-19</li> <li>• Analyse the impact of COVID-19 on audit risk assessment and revise as appropriate; and</li> <li>• Assess the need for subsequent events disclosure in the financial statements.</li> </ul>

# Summary of Significant Differences

## Significant Adjusted Differences

Differences Noted	Statement of Financial Position	Statement of Operations
To record current year amortization expense.	\$ (1,069,757)	\$ 1,069,757
To adjust equity in capital assets.	\$ 109,921	\$ -
To adjust deferred revenue to actual at year end.	\$ 70,774	\$ (70,774)
To record adjusting entry provided by client to reverse invoice #IVC11232 related to FGT MAMP funding.	\$ (29,342)	\$ 29,342
<b>Total Adjusted Differences (Income Effect)</b>		<b>\$ 1,028,325</b>

## Significant Unadjusted Differences

Differences Noted	Statement of Financial Position	Statement of Operations
To record the difference between the bank statement and general ledger amount for the Xmas elves account that was not reconciled during the year.	\$ 13,774	\$ (13,774)
To record a SUD for potential overstatement of sick time accrual at year-end.	\$ 40,578	\$ (40,578)
To record accrued interest on long-term debt that was not recorded at year end.	\$ (26,408)	\$ 26,408
To record extrapolated error in search for capital testing for missed asset.	\$ 98,541	\$ (98,541)
To record a missed contributed asset from search for capital testing based on quote.	\$ 38,244	\$ (38,244)
To SUD debits included on the year-end AP listing.	\$ -	\$ -

Differences Noted	Statement of Financial Position	Statement of Operations
To record SUD for unknown opening balance.	\$ 38,076	\$ (38,076)
To capitalize costs related to EV Charging Station addition.	\$ 22,093	\$ (22,093)
Uncorrected opening differences	\$ (37,523)	\$ 37,523
<b>Total Unadjusted Differences (Income Effect)</b>		<b>\$ (187,375)</b>

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

*MNP LLP*

Chartered Professional Accountants

RS/sa

# MADE <sup>IN</sup> CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY APRIL 03, 2023**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of April 03, 2023, to order at the hour of 7.01 pm.

**PRESENT:** Mayor Carnahan, Councillors Faulkner, Gardner, McKeag Reber & Benson, and CAO Losier

2. **ADOPTION OF AGENDA:**

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

**CARRIED  
R-23-04-0112**

3. **PUBLIC HEARINGS: None**

4. **DELEGATIONS:**

- a) **No Where to Run**

Mayor Carnahan thanked the delegation from No Where to Run, for their presentation of the Trail Fund Donation Cheque at the time being 7h10 pm.

- b) **Market on Main**

Market on Main did not attend. They will come to another Council meeting in the future.

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting – March 20, 2023**

*Moved by* Councillor McKeag Reber that the minutes of the Regular Council Meeting of March 20, 2023, are hereby approved as presented.

**CARRIED  
R-23-04-0113**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES**

- a) **Bylaw #2023-15 – Amendment to the Land Use Bylaw**

*Moved by* Councillor Gardner that Council passes a motion to give Bylaw 2023-15 – Amendment to the Land Use Bylaw first reading.

**CARRIED  
R-23-04-0115**

- b) **Bylaw #2023-16 – Amendment to the Land Use Bylaw**

*Moved by* Councillor Faulkner that Council passes a motion to give Bylaw 2023-16 – Amendment to the Land Use Bylaw first reading as amended.

**CARRIED  
R-23-04-0116**

**Recessed at 8h01  
Reconvened at 8h 09**

- c) **Bylaw 2023-17 – Regional Leduc County Subdivision & Development Appeal Board**

*Moved by* Councillor Faulkner that Council pass a motion to give Bylaw 2023-17 – Regional Leduc County Subdivision & Development Appeal Board first reading.

**CARRIED  
R-23-04-0117**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY APRIL 03, 2023**

Access Code: 211-016-493

*Moved by* Councillor McKeag Reber that Council passes a motion to give Bylaw 2023-17 - Regional Leduc County Subdivision & Development Appeal Board second reading.

**CARRIED  
R-23-04-0118**

*Moved by* Councillor Gardner that Council passes a motion to give Bylaw 2023-17 - Regional Leduc County Subdivision & Development Appeal Board all three readings at this meeting.

**CARRIED UNANIMOUSLY  
R-23-04-0119**

*Moved by* Councillor Benson that Council passes a motion to give Bylaw 2023-17 - Regional Leduc County Subdivision & Development Appeal Board third reading.

**CARRIED  
R-23-04-0120**

*Moved by* Councillor McKeag Reber that Council passes a motion to have the Mayor and CAO sign the Regional Subdivision and Development Appeal Board Agreement as presented.

**CARRIED  
R-23-04-0121**

*Moved by* Councillor Gardner that Council passes a motion to have the Mayor and/or CAO send a letter to Leduc County and the potential upcoming members to inquiry about the option of having each municipality set their own appeal fee as they will pay the cost of their appeal and will retain the fees.

**CARRIED  
R-23-04-0122**

**8. NEW BUSINESS:**

**a) Leduc Crush – Request to be Recognized as a Local Youth Group**

*Moved by* mayor Carnahan that Council pass a motion agreeing to grant the Leduc Crush the local user fee rate for their 2023 bookings with the understanding that the Crush will grow its presence within our community through public relations, membership drives, and volunteering and/or organizing events for the community. Administration will have to report back at the end of the season.

**CARRIED  
R-23-04-0123**

**b) MLC – Discussion only**

Council discussed communication strategy as they saw/heard other municipalities discussing their strategies at MLC. Some use social media, other are using state of the union discussion. This could be done at farmer's breakfast (early June). Once Council has seen the draft annual report, this will be discussed again.

At the win-win table, discussion was around knowing your neighbours on a personal level. We need to be building those relationships. Having scheduled meetings facilitate the conversation. The future of local government relies on collaboration.

**9. FINANCIAL:**

**a) 2023 Operating Budget Adjustments – Discussion Only**

**10. DEPARTMENT REPORTS:**

**a) Growth Report – March 2023 – Discussion Only**

**11. COUNCIL AND COMMITTEE REPORTS: None**

**12. ACTION ITEM: None**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY APRIL 03, 2023**

Access Code: 211-016-493

**13. CORRESPONDENCE: Barehead**

*Moved by* Councillor Gardner that we accept correspondence.

**CARRIED  
R-23-04-0124**

*Moved By* Councillor Faulkner that we extend pass 10 pm.

**CARRIED  
R-23-04-0125**

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

**15. CLOSED SESSION:**

- a) **Development** – (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)
- b) **Personnel** - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act).

*Moved by* Councillor Gardner that the Regular Council Meeting temporarily adjourn, and Council sit in Closed Session at this time being 9h55pm.

**CARRIED  
R-23-04-0126**

CAO Losier remained in the meeting for the Closed Session.

*Moved by Benson* that the Regular Council Meeting reconvene from Closed Session at this time being 10h45 pm.

**CARRIED  
R-23-04-0127**

**16. ADJOURNMENT:**

The Regular Council Meeting adjourned at 10h46 pm.

These minutes signed this 17<sup>th</sup> day of April 2023.

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

\_\_\_\_\_  
CAO Losier



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council
Meeting Date:	April 03, 2023
Originated By:	Acting DCS Bryans
Title:	2023 Tax Rate Bylaw
Approved By:	CAO Losier
Agenda Item Number:	7 A

**BACKGROUND/PROPOSAL:**

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

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

As per the Operating Budget presented to Council at tonight's meeting the attached Bylaw reflects the necessary tax rates required to generate the revenue required for the operation of the Municipality.

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

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

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

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

n/a

**RECOMMENDED ACTION:**

Council proceeds to give all four readings to the bylaw at this meeting.

**TOWN OF CALMAR**

**BYLAW #2023-14**

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**A BYLAW OF THE TOWN OF CALMAR IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2023 TAXATION YEAR.**

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

**AND WHEREAS**, in accordance with the Act, Council approved the final 2023 budget at the Council meeting of April 19, 2023, calculated for Municipal purposes at \$7,094,460 and for capital purposes at \$1,291,000.

**AND WHEREAS**, it has been estimated that in 2023, the sum of \$3,206,867 will be collected by the Town from sources other than from current property taxes. This amount, plus the municipal property taxes to be levied as set out in this Bylaw, are intended to fund the approved 2023 municipal budget.

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

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$564,260
Non-Residential	\$176,720
<b>Total School Requisitions</b>	<b>\$740,980</b>
<b>Leduc Regional Housing Foundation</b>	<b>\$7,103</b>
<b>Requisition Designated Industrial Properties</b>	<b>\$235</b>

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

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

Residential/Farmland	\$234,585,900
Non-Residential	\$50,714,420
Machinery and Equipment	\$49,000
	-----
	\$285,349,320
	-----

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

1. **TITLE**

This Bylaw shall be known as the ‘2023 Tax Rate Bylaw’.

2. **INTERPRETATION and DEFINITIONS**

In this bylaw, unless the context otherwise requires:

- a) “Town” means the municipal corporation of the Town of Calmar
- b) “Town Manager” means the Chief Administrative Officer of the Town or their delegate.

3. **APPLICATION**

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

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$2,225,813	\$222,859,900	9.9875
Non-Residential	\$ 579,136	\$46,755,420	12.3865
Machinery and Equipment	\$ 596	\$ 49,000	12.1801
Residential – Vacant	\$ 188,983	\$11,580,000	16.3198
Non-Residential – Vacant	\$ 54,444	\$ 3,959,000	13.7522
Farmland	\$ 2,382	\$ 146,000	16.3198
	<b>\$3,051,354</b>	<b>\$285,263,320</b>	
 <b>ASFF</b>			
Residential/Farmland	\$564,260	\$234,499,900	2.4062
Non-Residential	\$176,720	\$ 50,714,420	3.4846
	<b>\$740,980</b>	<b>\$285,214,320</b>	
	Tax Levy	Assessment	Tax Rate
<b>Leduc Regional Housing Foundation</b> Includes Machinery & Equipment	\$ 7,103	\$285,263,320	0.0249
<b>Requisition Designated Industrial Properties</b>	\$ 235	\$3,151,820	0.0746
<b>RCMP Cost Funding Model</b>	\$88,009	\$285,263,320	0.3085

4. That a minimum amount payable per parcel as property tax for general municipal purposes shall be \$500.00.

5. **EFFECTIVE DATE**

- a) This Bylaw shall come into full force and effect upon third and final reading thereof.

READ A FIRST TIME THIS 17<sup>th</sup> DAY OF APRIL 2023.

READ A SECOND TIME THIS 17<sup>th</sup> DAY OF APRIL 2023.

READ A THIRD TIME, BY UNANIMOUS CONSENT, THIS 17<sup>th</sup> DAY OF APRIL 2023.

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MAYOR CARNAHAN

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CAO LOSIER



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	April 17, 2023
Originated By:	Recreation Coordinator Miller
Title:	Recreation Board Member addition
Approved By:	CAO Losier
Agenda Item Number:	8 A

**BACKGROUND/PROPOSAL:**

Proposing to add Susan Anderson, Taran Sylvester, and Madison Hurst to the Recreation board.

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

We feel that adding these three candidates will allow the Recreation Board to serve the Calmar community better. Susan Anderson is affiliated with CMS and CMH and is regularly active in the community fulfilling a bylaw requirement for the recreation board. Taran Sylvester and Madison hurst bring new perspective to the board, Taran returning to Calmar and co-owning a business in town and Madison being new to town and co-owning a business in town. Taran and Madison would be added as one member and would alternate. See Attached schedule A for applications.

Lastly, Administration would like to come back to Council later this year with a revised Recreation Board Bylaw. Updates are required in order for the Board to be more effective and reflect the current needs of the community.

**Option 1** – Council could decide to approve membership.

**Option 2** – Council could decide to decline membership.

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

N/A

**RECOMMENDED ACTIONS:**

Administration recommends adding new board members.



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	April 17, 2023
Originated By:	Recreation Coordinator Miller
Title:	Riggers Hockey Academy Proposal
Approved By:	CAO Losier
Agenda Item Number:	8 B

**BACKGROUND/PROPOSAL:**

The Riggers Hockey Academy (RHA) has given Administration a proposal regarding their ice usage for the upcoming 2023/2024 season. Their Academy Director has written an intro/info along with the proposal, this is attached as schedule “A” This would use 33.75 hours per week at the arena. Their Proposal is attached as schedule “B”. I have also attached as schedule “C” a cost analyses done by the Town of Viking of the impact of the HSL here – <https://hockeysuperleague.ca/article/59587>

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

Ron and the RHA understand that their ice proposal is what a perfect scenario would look like for them. It takes no one else into account and fills our arena. The options are fill in the remaining slots with our existing user groups, amend the RHA proposal to include our existing user groups, or decline the proposal. The benefits could potentially be quite significant. The HSL has significant resources, and the RHA is no different. Based off their proposal 33.75 hours a week at \$150.00 (nonlocal youth) that is \$5,062.50 a week. There is also benefit to local businesses as many families will travel to Calmar, on top of that the likelihood of ID camps and Showcases becomes a possibility which would be a significant boost in attendance, exposure and potential monetary gain. On top of that it would potentially give the Town of Calmar the ability to be open in the afternoon for power skating/skills/academy related activities at the area. The RHA have a great rapport with our Arena staff who have consistently complemented both participants and parents on their respect both of staff and the arena itself.

The disadvantages are with the RHA taking up much of the ice slots, it would make it harder for user groups to get their ideal time slots and bump them out of time slots they have become accustomed to.

Having said this, many hours booked by other users have been cancelled, leaving our arena completely empty during prime time.

This year's schedule has Calmar Minor Hockey and the RHA as our two biggest users. Calmar Minor Hockey had to cancel ice as well as had the no one (or very few) people show up to numerous ice times, this was observed by our arena staff and empty parking lots. Calmar Pond Hockey and Leduc Good Timers on Mondays, Devon Bison on Tuesdays, Devon Barons on Wednesdays, Calmar Crusaders on Thursdays, Calmar Stars on Fridays Hilltop Hurricanes Saturdays and Her-Ricanes and Calmar Blades on Sunday. The RHA proposal would have little impact on the majority of these as they are typically later in the evening.

The timing of this proposal is not immediately time sensitive however the RHA has begun spring league and already has the upcoming seasons tryouts booked so the longer we wait regardless of the decision, puts us in jeopardy of losing our biggest tenant in the arena.

**Option 1** – Council could decide to approve proposal with minimal changes.

**Option 2** – Council could decide to amend the proposal with some changes.

**Option 3** – Council could decide to decline the proposal.

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

N/A

**RECOMMENDED ACTIONS:**

Administration recommends option 2.

SUNDAY (9:00AM-5:45PM)	MONDAY (6:00PM-8:30PM)	TUESDAY (6:00PM-8:30PM)	WEDNESDAY (6:00PM-8:30PM)	THURSDAY (6:00PM-8:30PM)	FRIDAY (5:00PM-8:45PM)	SATURDAY (9:00AM-8:15PM)
Calmar 9:00AM-10:00AM						Calmar 9:00AM-10:00AM
Calmar 10:15AM-11:15AM						Calmar 10:15AM-11:15AM
Calmar 11:30AM-12:30PM						Calmar 11:30AM-12:30PM
Calmar 12:45PM-1:45PM						Calmar 12:45PM-1:45PM
Calmar 2:00PM-3:00PM						Calmar 2:00PM-3:00PM
Calmar 3:15PM-4:15PM						Calmar 3:15PM-4:15PM
Calmar 4:30PM-5:30PM					Calmar 5:00PM-6:00PM	Calmar 4:30PM-5:30PM
FINAL FLOOD 5:30PM-5:45PM	Calmar 6:00PM-7:00PM	Calmar 6:00PM-7:00PM	Calmar 6:00PM-7:00PM	Calmar 6:00PM-7:00PM	Calmar 6:15PM-7:15PM	Calmar 5:45PM-6:45PM
	Calmar 7:15PM-8:15PM	Calmar 7:15PM-8:15PM	Calmar 7:15PM-8:15PM	Calmar 7:15PM-8:15PM	Calmar 7:30PM-8:30PM	Calmar 7:00PM-8:00PM
	FINAL FLOOD 8:15PM-8:30PM	FINAL FLOOD 8:15PM-8:30PM	FINAL FLOOD 8:15PM-8:30PM	FINAL FLOOD 8:15PM-8:30PM	FINAL FLOOD 8:30PM-8:45PM	FINAL FLOOD 8:00PM-8:15PM

27 x 1 hour ice slots per week  
33.75 hours total (including floods)  
per week

8.75 hours

2.5 hours

2.5 hours

2.5 hours

2.5 hours

3.75 hours

11.25 hours

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	April 17, 2023
Originated By:	Director Melesko
Title:	ECO Station Proposal
Approved By:	CAO Losier
Agenda Item Number:	8 C

**BACKGROUND/PROPOSAL:**

We have received a Proposal from Blue Drop Water Services to develop an ECO Station in the South Calmar Industrial Park. As you are all aware the Town is currently working with the owner of Blue Drop Water Services, Allan Brodniansky in the partnership of a new Bulk Water Station to be developed in 2023, located at 5026 – 42 Ave. The Proposed ECO Station would be located on the same parcel of land, only entering from 42 Ave.

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

Allan is an owner/operator delivering fresh drinking water to his costumers throughout the area, and county. When he purchased the property, his main plan was to build a Bulk Water Station which was more accessible for larger trucks. The property is quite large and borders 43 Ave. on the North & 42 Ave on the South. The Bulk station will utilize 43 Ave. for access; therefore he has the entire south half of the lot with nothing really planned with access to 42 Ave.

The ECO Station which Allan is proposing would mimic Leduc’s with a drive through road, a number of containers for different products, a small office with washroom. Allan is asking if the Town would be interested to lease the property long term and build up an ECO Station.

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

Without doing a substantial amount of leg work, a quick review at the cost of operations of the Leduc ECO Station Administration does not feel that the Town is ready to operate our own ECO Station. Although the idea is great the cost to operate is substantial. As you can see by the attached document salaries/wages/benefits **\$224,051.43**, other expenses, power, bin rentals

and maintenance, natural gas, etc. **\$238,493.00** (Total **\$462,544.00**), this plus the lease payment on the lot would add to this cost.

Our current portion of being a partner with the Leduc Eco Station is .45% of total cost to operate. We had 238 visits last year for a cost of \$1670.00 + GST \$83.50

**Options: #1** Council direct Administration to complete a more in-depth cost analysis

**Option #2** Council Direct Administration to let Blue Drop, Allan Brodniansky know that the Town is not in a position to move forward on an ECO Station at the present time.

**RECOMMENDED ACTIONS:**

That Council chooses option 2



## Town of Calmar Eco Station Proposal

As a local business owner Allan Brodniansky supplies customers fresh water needs. He has been born and raised in the community, graduating from Calmar High School in 2000. Currently he has partnered with Town of Calmar in the improvement of the town water station and has a continued desire to bring more accessibility to services to the growing community.



## □ Proposal

Offering a 1.5 acre +/- lot for lease. Site would be a perfect location for the Town of Calmar to operate/manage as an environmental Eco Station. Lot is already next to public water station and sanitary dump making this industrial lot a desirable area for development.

# Ceasing the Opportunity

## □ Problem : Accessibility

- Access to services and transportation was the main reason why our grandparents resorted to burying or burning their waste.

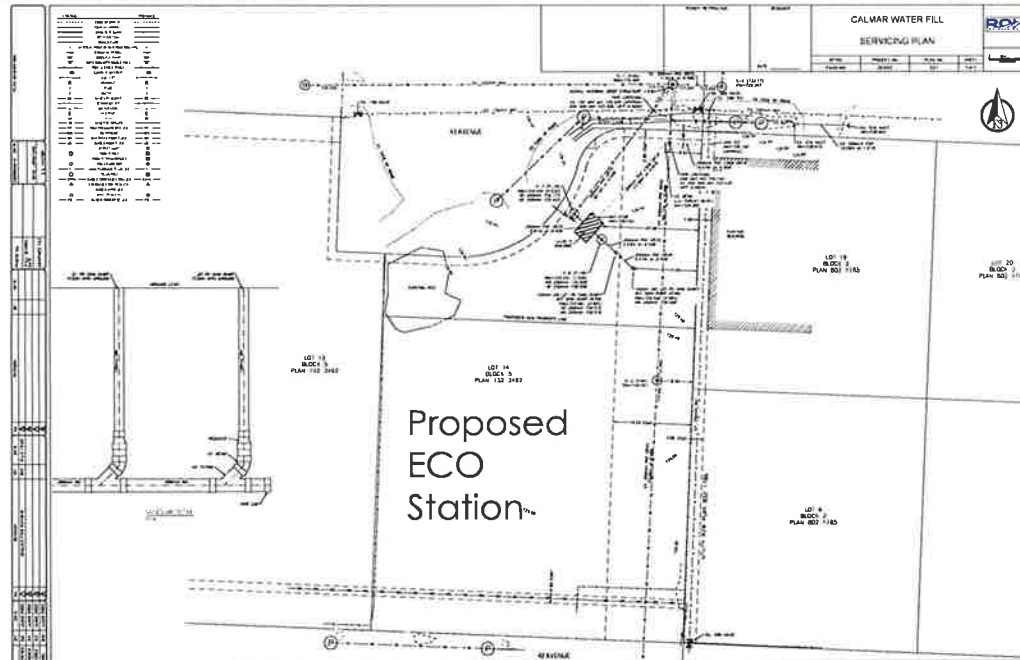


*The past teaches us that when solutions are not presented habits do not change.*

## □ Solution – Local access

- Bringing a local Eco Station to the town will provide local access to services to shape the future community.
  1. **Removes barriers** to low income families, medically challenged and elderly allowing them to participate in the program. Distance to services can be the greatest hurdle for some.
  2. **Impacts our future** by the educating the children with opportunities for school engagement in the proper disposal of waste and reusable's.
  3. **Caring for the community** with the opportunity to partner with rural towns to recover some expenses.
  4. **Building an Eco conscience community** is a crucial role in sustainable future.

## Site Plan



## Building for the Future

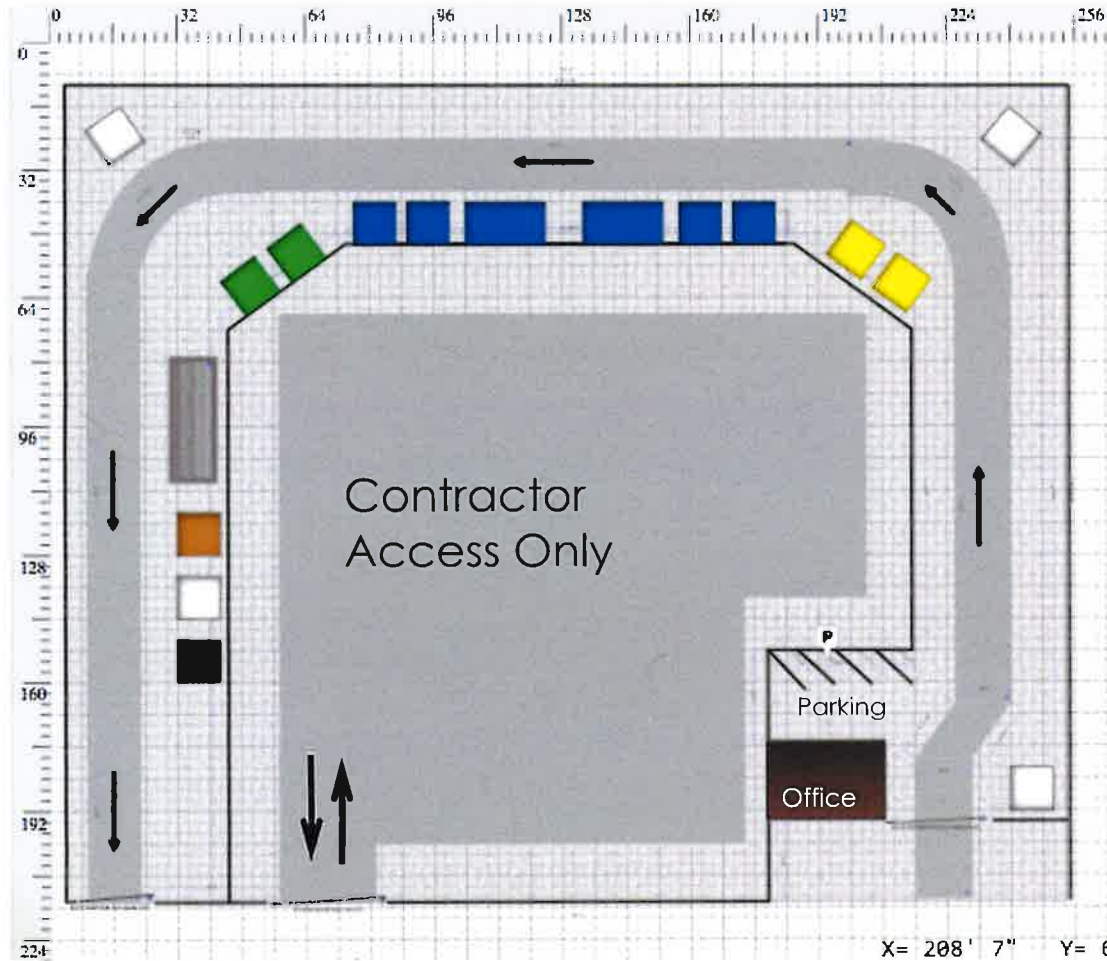
### Site Plans Include:

- Drive through access
- Availability to town water and sewer for site building.
- Close proximity to other town services. (Water station and Sani dump)
- Space to meet the demand of a growing community.



## My Commitment in the project

- Provide site for long term lease.
- Full perimeter security fence.
- Three security gates for entry and exit points.



Represented Size:

Lot: 1.5 acres +/-  
250' length X  
204' width

Building size  
represented:  
20' x 30' Office

Entrance gate: 25'

Exit gate: 22'

Contractors gate:  
30'

Square bins: 10' 8"

Blue Rectangular  
bins: 20' x 10.8'

Driving path: 13.5'

Large Steel Shed:  
30' X 10.8'

Proposed Eco Station Layout

*Do We need environment approval.*

## Town's preparations to make.

- Inquire about contract company to provide services.
- Source out government grants that may be available to environmental projects.
- Reach out to neighboring rural communities for partnerships.

City of Leduc  
1 Alexandra Park  
Leduc, AB T9E 4C4



# INVOICE

Date	Invoice Number
01/01/2023	CINV-10000526

Payment Terms	Due Date
Net 30	31/01/2023

Bill To:
TOWN OF CALMAR BOX 750 CALMAR, AB T0C 0V0

Remit To:
City of Leduc 1 Alexandra Park Leduc, AB T9E 4C4

Inquiries	Email	
Phone #: 780-980-7162	receivables@leduc.ca	
Purchase Order Number		Customer ID 100273
Description		Amount
TOWN OF CALMAR'S SHARE OF ECO STATION EXPENSES FROM JANUARY 1 TO DECEMBER 31, 2022		1,670.00

<b>GST #</b> R106930258	<b>Net Amount:</b> <b>Tax</b> <b>Total Invoice Amount</b>	<b>1,670.00</b> <b>83.50</b> <b>CAD 1,753.50</b>
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<b>Customer ID</b> 100273	<b>Invoice #</b> CINV-10000526	<b>Total Due</b> CAD 1,753.50
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If you would like to pay this invoice by check or credit card, please provide the following information and return a copy of this invoice to the attention of the Accounts Receivable Department at the Remit To address above:

Credit Card Type (please check one):  VISA  MasterCard  American Express  Check

Credit Card Number: \_\_\_\_\_ Expiration Date (MM/YY): \_\_\_\_\_

Card Holder Name (please print): \_\_\_\_\_ Signature: \_\_\_\_\_

**Eco Station Cost Sharing**

**City of Leduc/Leduc County/City of Beaumont/Town of Calmar**

**January 1, 2022 to December 31, 2022**

**GL: 4410-9250-400-001**

	<b>Revenue - User Fees</b>	<b>Salaries/Wages/ Benefits</b>	<b>Other Expenses</b>	<b>Net</b>
January - December 2022	78,566.88	(224,051.43)	(238,493.66)	(383,978.21)
2022 Toxic Roundup Grant	9,470.15			9,470.15
<b>Total</b>	<b>\$88,037.03</b>	<b>(\$224,051.43)</b>	<b>(\$238,493.66)</b>	<b>(\$374,508.06)</b>

<b>Municipality</b>	<b>Percentage</b>	
City of Leduc	76.30%	(285,759.48)
Leduc County	21.56%	(80,735.39)
City of Beaumont	1.69%	(6,343.19)
Town of Calmar	0.45%	(1,670.00)
<b>Total</b>	<b>100.00%</b>	<b>(374,508.06)</b>

<b>Visitors to Eco-Station</b>	<b>Number</b>	<b>%</b>
City of Leduc Residents	40,725	76.30%
Leduc County Residents	11,506	21.56%
City of Beaumont Residents	904	1.69%
Town of Calmar	238	0.45%
<b>Total Residents</b>	<b>53,373</b>	<b>100%</b>



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council
Meeting Date:	April 17, 2023
Originated By:	Acting DCS Bryans
Title:	2023 Final Budget
Approved By:	CAO Losier
Agenda Item Number:	9 A & B

**BACKGROUND/PROPOSAL:**

On December 19, 2022, Council adopted the Interim Operating Budget for 2023. Subsequently in February 2023 during a Special Council meeting further budget considerations were brought forward, as well as looking at a proposed tax rate for 2023. Lastly, at the April 3 meeting, discussion occurred about the potential final adjustments to the draft operational and capital budgets. The attached documentation shows these adjustments.

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

The draft budget has been discussed over several months. To proceed with the mil rate bylaw and to meet the MGA requirements, Council needs to finalise the budget. Administration is confident that the budget will enable the Town to address its 2023 needs. As the Town builds stronger reserves, it will become possible to finalise the budget prior to the operational year starting, but for 2023, this was not possible.

**Option 1:** Council directs Administration to conduct further changes to the budget and come back at a subsequent meeting.

**Option 2:** Council adopts the budget as presented.

**Option 3:** Council amends the draft budget to its satisfaction and adopt it as amended.

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

There is no cost for Council to adopt the budget, but there are financial consequences attached to this action. The budget is the main tool for funding the Town's operation and capital projects. As indicated in the MGA, funds can only be used if in the budget and/or approved by Council.

**RECOMMENDED ACTIONS:**

That Council chooses option 2.



Account Number	Account Description	2022 Budget	2022 - 2023 % Variation	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2023 Budget Comments
1-00-00-110	GEN - Residential Taxes	(2,275,600.00)	6%	(2,414,796.00)	(2,377,000.00)	(2,406,000.00)	(2,425,000.00)	enabled by assessment growth
1-00-00-111	GEN - Non-Residential Taxes	(607,200.00)	5%	(636,558.00)	(651,000.00)	(655,000.00)	(670,000.00)	nominal increase Minimum taxes payable for all properties @ \$500. This is based on 2022 calculations (2022 Budget amount was not based on the actual, but was based of of \$1,000 minimum)
1-00-00-112	Minimum Tax Levy	(33,900.00)	-76%	(8,100.00)	(8,000.00)	(8,000.00)	(8,000.00)	
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	(130,000.00)	-100%	0.00	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	0.00	Prior to 2022 we have never budgeted for uncollected taxes Adjusted to be based on actual Fortis \$19,000 x 12 Months Apex \$29,750 x 12 Months (35% max)
1-00-00-130	GEN - Franchise Agreements	(568,200.00)	6%	(600,000.00)	(600,000.00)	(600,000.00)	(600,000.00)	
1-00-00-510	GEN - Penalties & Costs	(115,200.00)	22%	(140,000.00)	(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	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)	(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)	(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	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	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)	(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)	(27,300.00)	MSI Operating \$27,300 No other government contributions are expected that apply to general administration
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-12-00-920	ADMIN - Drawn from Reserves	(150,400.00)	-100%	0.00	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)	(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	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	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	0.00	No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00	#DIV/0!	0.00	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	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)	(15,000.00)	Anticipated revenue from weed enforcement to offset expense Based on anticipated enhanced services and historical data (prior to bylaws becoming priority)
1-26-00-510	ENFORCEMENT - Provincial Fines	(10,900.00)	405%	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)	
1-26-00-520	ENFORCEMENT - Animal License Fee's	(2,900.00)	-66%	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	Based on 3 year average (after cost decreased) Based on 5 year average (we are charging twice the amount of other similar mun.)
1-26-00-521	ENFORCEMENT - Business License Fee	(20,200.00)	-10%	(18,100.00)	(18,400.00)	(18,800.00)	(18,800.00)	
1-26-00-522	ENFORCEMENT - Regional Business License	(100.00)	0%	(100.00)	(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	0.00	Nothing scheduled
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00	#DIV/0!	0.00	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	0.00	No projects are planned for this year





1-62-00-590	COMM SER - Other General Revenue	0.00	#DIV/0!	(7,500.00)	(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	0.00	No Revenue Projected
1-62-00-920	Transfer From Reserves	0.00	#DIV/0!	0.00	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)	(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)	(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)	(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)	(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)	(500.00)	Canada Day grant
1-72-00-920	Transfer From Reserve	0.00	#DIV/0!	0.00	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)	(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)	(8,000.00)	CSJ Grant Administration will review user fees during budget process for
1-72-02-410	REC FAC - Ice Rental Fees	(120,000.00)	4%	(125,000.00)	(125,000.00)	(130,000.00)	(130,000.00)	Council's consideration
1-72-02-510	REC FAC - Arena-Concessiona Sales	(100.00)	-100%	0.00	0.00	0.00	0.00	
1-72-02-590	REC FAC - General Revenue	(2,000.00)	0%	(2,000.00)	(2,100.00)	(3,000.00)	(3,000.00)	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	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	0.00	
1-74-00-410	CULTURE - Fines & Membership Fees	(1,000.00)	0%	(1,000.00)	(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)	(700.00)	Miscellaneous revenue for general purposes
1-74-00-590	CULTURE - Book Sales	(300.00)	0%	(300.00)	(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)	(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)	(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)	(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)	(2,600.00)	Leduc County distribution
1-97-00-745	REQUISITION- Education Levy- Residential	(592,000.00)	-5%	(564,260.00)	(575,545.20)	(587,056.10)	(598,797.23)	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	(178,900.00)	-1%	(176,720.00)	(180,254.40)	(183,859.49)	(187,536.68)	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	(7,100.00)	0%	(7,100.00)	(7,242.00)	(7,386.84)	(7,534.58)	As per requisition
1-97-00-757	REQUISITION - Rural Policing Levy	(66,100.00)	-100%	0.00	0.00	0.00	0.00	Reallocated
		<u>(6,907,100.00)</u>		<u>(7,094,534.00)</u>	<u>(7,130,641.60)</u>	<u>(7,190,202.43)</u>	<u>(7,242,768.48)</u>	
2-11-00-110	COUNCIL - Wages & Salaries	77,700.00	-100%	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	2,400.00	-100%	0.00	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	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	1,500.00	-100%	0.00	0.00	0.00	0.00	Reallocated to Administration This budget line is for shared training sessions and not specific to individual Council members. Would include RMA, FCM, and other initiatives.
2-11-00-148	COUNCIL - Training & Development	1,600.00	525%	10,000.00	1,600.00	1,600.00	1,600.00	The primary expense to this line item is based on a percentage of cost for filling the postage meter
2-11-00-215	COUNCIL - Freight & Postage	700.00	0%	700.00	700.00	700.00	700.00	
2-11-00-217	COUNCIL - Telephone	7,200.00	0%	7,200.00	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 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
2-11-00-220	COUNCIL - Advertising	4,600.00	-35%	3,000.00	3,000.00	3,000.00	3,000.00	

								Basic Membership fees \$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	4,800.00	2022 Membership \$664.73
2-11-00-223	COUNCIL - Special Projects	20,000.00	100%	40,000.00	15,000.00	15,000.00	20,000.00	playground at school in 2023
								\$1,500 Leduc & District t 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	3,750.00	\$1,000 Calmar Seniors Club
2-11-00-231	COUNCIL - Audit Fees	1,800.00	-100%	0.00	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	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	3,200.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	3,500.00	-57%	1,500.00	1,500.00	1,500.00	1,500.00	Based on 5 year average
								Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)
2-11-00-511	COUNCIL - Special Events Hosting	6,000.00	-33%	4,000.00	4,000.00	4,000.00	4,000.00	Moved to Admin
2-11-00-512	COUNCIL - Janitor Contract	1,400.00	-100%	0.00	0.00	0.00	0.00	\$0 for previous 5 years, excluding new laptops in 2021
2-11-00-520	Equipment, Parts, Repairs & Maintenance	6,000.00	-83%	1,000.00	1,000.00	1,000.00	1,500.00	Council Chambers allocation
2-11-00-540	COUNCIL - Power	1,300.00	75%	2,275.00	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	1,750.00	Council Chambers allocation
								Budget based on prior year expenses (adjusted in 2025 for election)
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,000.00	0%	2,000.00	2,000.00	4,000.00	2,250.00	Transfer to Election Reserve for Next Election
2-11-00-761	COUNCIL - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Monthly Remuneration 12 @ \$ 694.62
								Deputy Mayor 12 @ \$ 100.00
								60 - 0-3 Hour Meetings @ \$ 75.00
								32 - 3-5 Hour Meetings @ \$ 125.00
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	18,600.00	0%	18,600.00	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	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	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	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	1,000.00	Out of Town Travel
								Monthly Remuneration 12 @ \$ 694.62
								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	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	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	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	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	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	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	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	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	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	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	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	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	0.00	Out of Town Travel (combined with training)
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. 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	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	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	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	0.00	Out of Town Travel (combined with training)
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	2,500.00	48%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. 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	1,000.00	Out of Town Travel
2-12-00-100	ADMIN - Annual Depreciation	0.00	#DIV/0!	0.00	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	302,000.00	Per distribution
2-12-00-115	ADMIN - Overtime	2,600.00	-81%	500.00	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	45,000.00	15% of Wages to cover variation of benefit coverage
2-12-00-136	ADMIN - Workers' Compensation Board Fees	2,500.00	188%	7,200.00	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	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	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	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	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	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	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	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	2,700.00	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	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	45,000.00	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	20,000.00	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	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	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	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	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	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	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	12,225.00	
								Trinus \$5500 x 12 = \$66,000 Postage Machine \$2,000 (new lease) Photocopier \$5,000 Central Square Support \$15,000 Software licenses (Adobe) \$2,000
2-12-00-513	ADMIN - Equipment Leases & Contracts	102,100.00	13%	115,000.00	101,000.00	101,500.00	101,500.00	Work on website/hosting
2-12-00-516	ADMIN - Alarm Maintenance	700.00	-29%	500.00	600.00	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	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	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	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	7,500.00	Based on 5 year average not including 2022 budget/actual 50% of the revenue raised through franchise fees as per reserve policy
2-12-00-761	ADMIN - Transfer to Reserves	263,600.00	21%	319,000.00	290,000.00	290,000.00	290,000.00	Based on 2022 actual
2-12-00-810	ADMIN - Bank Charges & Fees	6,000.00	37%	8,200.00	8,500.00	8,500.00	8,500.00	
2-12-00-831	ADMIN - Debenture Principle	0.00	#DIV/0!	0.00	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	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	#DIV/0!	0.00	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	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	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	0.00	Not budgeted for, although disposals of assets get coded through this GL
2-12-00-999	ADMIN - Contingency Fund	80,800.00	-27%	59,000.00	45,000.00	45,000.00	45,000.00	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	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	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	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	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	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	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
								Fee Per Incident X (times) Actual Incident Responses = Town's
2-23-00-514	FIRE - Contracted Services & Communications	165,000.00	1%	166,000.00	168,000.00	170,000.00	172,000.00	Annual Cost for Service
2-23-00-540	FIRE - Power	2,600.00	75%	4,550.00	4,550.00	4,600.00	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	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	45,000.00	

2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00	#DIV/0!	0.00	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	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	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	0.00	reallocated to training and development
2-24-00-148	DISASTER - Training & Development	7,000.00	43%	10,000.00	10,500.00	11,000.00	11,000.00	Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management Basic Emergency Management - \$900
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	0%	1,000.00	1,000.00	1,000.00	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	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	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	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	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	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	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	133,000.00	
2-26-00-115	ENFORCEMENT - Overtime	2,200.00	-100%	0.00	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	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	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	0.00	reallocated to training and development
2-26-00-148	ENFORCEMENT - Training & Development	4,500.00	40%	6,300.00	10,000.00	10,500.00	11,000.00	AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training Mental Health Training
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00	0%	300.00	300.00	300.00	300.00	Vehicle maintenance for course trips
2-26-00-211	ENFORCEMENT - Vehicle Allowance	3,600.00	-100%	0.00	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	1,200.00	0.00
2-26-00-217	ENFORCEMENT - Telephone	2,500.00	-28%	1,800.00	2,000.00	2,200.00	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	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	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	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	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	0.00	Allocation changed to be 100% through Administration Budget dollars are for possible legal advice on bylaw enforcement
2-26-00-233	ENFORCEMENT - Legal Fees	1,000.00	100%	2,000.00	2,000.00	2,000.00	2,000.00	Calmar does not operate a pound, this is for fees charged by kennels when an animal is picked up
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	4,500.00	11%	5,000.00	5,000.00	5,000.00	5,000.00	
2-26-00-270	ENFORCEMENT - Insurance	3,000.00	8%	3,250.00	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	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	1,000.00	Cat Cages

								Dispatch fees \$2,228 License (Program)- \$1,650 Animal Control- \$500
2-26-00-513	ENFORCEMENT - Contracted Services	5,400.00	11%	6,000.00	6,000.00	6,000.00	6,000.00	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	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	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	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	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	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	0.00	
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	#DIV/0!	0.00	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	30,000.00	Offset for municipal fine revenue for weeds & snow removal
2-32-00-110	ROADS - Wages & Salaries	197,900.00	-37%	124,293.45	130,000.00	132,000.00	136,000.00	Per distribution
2-32-00-115	ROADS - Overtime	11,900.00	-41%	7,000.00	7,200.00	7,500.00	7,850.00	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	10,000.00	
2-32-00-117	ROADS - Casual Labour	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-32-00-130	ROADS - Employer Contributions	28,400.00	-34%	18,644.02	19,500.00	19,800.00	20,250.00	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	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	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	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	0.00	Vehicle allowance eliminated
2-32-00-212	ROADS - Mileage	1,600.00	-69%	500.00	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	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	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	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	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	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	20,000.00	Based on 5 year average
2-32-00-252	ROADS - R/R Ditch Maintenance	25,000.00	-100%	0.00	0.00	0.00	0.00	No expenses in the last 5 years in this GL (activity needed every 5 years. Is being done in 2022)
2-32-00-253	ROADS - Roadway Maintenance	50,000.00	0%	50,000.00	50,000.00	58,000.00	58,000.00	Crack filling, line painting, pothole patching etc. Curb repairs, curb crossing and general repairs based on 5 year average
2-32-00-254	ROADS - Sidewalk Maintenance	50,000.00	-30%	35,000.00	35,000.00	35,000.00	35,000.00	
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	0%	2,000.00	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	17,000.00	Allocation distributed to this department
2-32-00-510	ROADS - Printing & Stationary	600.00	0%	600.00	600.00	600.00	600.00	Allocation distributed to this department grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	16,800.00	-11%	15,000.00	15,000.00	15,000.00	15,000.00	Crack filling, other items not possible in house based on 5 year average
2-32-00-513	ROADS - Contracted Services	26,000.00	-35%	17,000.00	17,000.00	17,000.00	17,000.00	
2-32-00-516	ROADS - Alarm	600.00	-100%	0.00	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	47,000.00	Cutting edges, roller blades, sweeper brooms etc. based on 5 year average

								Varies based on all equipment, vehicles and machinery.
2-32-00-521	ROADS - Fuel & Oil	25,000.00	20%	30,000.00	32,000.00	35,000.00	35,000.00	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	12,000.00	Oil changes, brakes, tires etc., based on 5 year average metal detectors, shovels, hammers, saws 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	5,000.00	
2-32-00-524	ROADS - Traffic Safety Devices	5,000.00	-20%	4,000.00	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	54,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases Construction Signs, Barricades, etc.
2-32-00-531	ROADS - Safety Equipment	5,000.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	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	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	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	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	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	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	182,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615) Streets & Sewer (4000900) Gravel Truck (4001324)
2-32-00-832	ROADS - Debenture Interest	83,500.00	-5%	79,000.00	74,000.00	69,000.00	63,500.00	Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	146,800.00	-15%	124,293.45	130,000.00	132,000.00	135,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,900.00	-15%	5,000.00	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	-13%	18,644.02	19,500.00	19,800.00	20,100.00	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	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	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	7,000.00	AWWOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	3,000.00	-100%	0.00	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	1,000.00	-50%	500.00	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	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	5,500.00	Based on 5 year average
2-41-00-220	WATER - Advertising	500.00	0%	500.00	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	700.00	AWWOA, Water magazines etc.
2-41-00-231	WATER - Audit Fees	4,200.00	-100%	0.00	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	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	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	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	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	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	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	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	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	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	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	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	60,000.00	Water line breaks, valve replacements, hydrant repairs etc. inc. 2022 hwy 795 carryforward

2-41-00-523	WATER - Small Tools	1,000.00	-50%	500.00	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	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	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	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	0.00	No allocation budgeted
2-41-00-831	WATER - Debenture Principle	62,900.00	5%	65,900.00	68,700.00	33,000.00	34,000.00	Sewer Line (3100062) 51 St Water Line (4001773) 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	11,300.00	Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-42-00-110	SEWER - Wages & Salaries	118,500.00	5%	124,293.45	130,000.00	132,000.00	135,000.00	As per distribution
2-42-00-115	SEWER - Overtime	2,400.00	0%	2,400.00	2,400.00	2,500.00	2,500.00	2% of Wages and Salaries used for calculation
2-42-00-130	SEWER - Employer Contributions	17,100.00	9%	18,644.02	19,500.00	19,800.00	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	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	0.00	AWWOA, AWWA
2-42-00-148	SEWER - Training & Development	1,500.00	100%	3,000.00	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	0.00	Removed
2-42-00-215	SEWER - Freight & Postage	800.00	25%	1,000.00	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	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	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	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	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	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	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	11,000.00	Allocation distributed to this department
2-42-00-510	SEWER - Printing & Stationary	500.00	0%	500.00	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	600.00	Enzymes etc. Effluent sampling (2021 lagoon dredge expensed here \$220k)
2-42-00-513	SEWER - Contracted Services	15,000.00	13%	17,000.00	17,000.00	60,000.00	60,000.00	weed haresting in 2025
2-42-00-516	SEWER - Alarm	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No alarms budgeted
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	0%	15,000.00	15,000.00	15,000.00	15,000.00	Lift station pumps, alarms, etc. Aerators
2-42-00-521	SEWER - Fuel & Oil	2,000.00	15%	2,300.00	2,350.00	2,400.00	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	1,500.00	Allocation distributed to this department
2-42-00-523	SEWER - Small Tools	500.00	0%	500.00	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	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	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	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	180,000.00	Transfer of lagoon water sales to reserve Sewer Line (3100062)
2-42-00-831	SEWER - Debenture Principle	79,300.00	4%	82,600.00	86,600.00	53,100.00	55,400.00	50 St Widening (4000150) Sewer Line (3100062)
2-42-00-832	SEWER - Debenture Interest	15,600.00	-24%	11,800.00	7,800.00	4,200.00	2,000.00	50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	118,500.00	-29%	84,668.65	88,000.00	90,000.00	95,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	1,200.00	0%	1,200.00	1,200.00	1,250.00	1,250.00	1% of Wages and Salaries used for calculation
2-43-00-130	GARBAGE - Employer Contributions	17,100.00	-26%	12,700.30	18,000.00	18,600.00	19,350.00	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	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	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	4,100.00	-100%	0.00	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	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	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	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	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	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	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	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	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	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	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	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	39,000.00	Per distribution
2-51-00-115	FAMILY SERV - Overtime	800.00	-38%	500.00	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	5,825.00	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	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	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	2,600.00	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	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	0%	500.00	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	800.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	1,200.00	-38%	750.00	800.00	850.00	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	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	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	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	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	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	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	800.00	Allocation distributed to this department
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	0%	800.00	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	300.00	General supplies
2-51-00-513	FAMILY SERV - Contracted Services	0.00	0%	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	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	600.00	75%	1,050.00	1,100.00	1,150.00	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	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	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	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	0.00	
2-61-00-110	MUNI DEV - Wages & Salaries	93,900.00	-5%	88,780.00	89,500.00	91,000.00	93,000.00	Per distribution
2-61-00-115	MUNI DEV - Overtime	800.00	-100%	0.00	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	14,000.00	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	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	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	2,600.00	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.00	No budget is anticipated
2-61-00-540	MUNI DEV - Admin Power	100.00	75%	175.00	185.00	200.00	200.00	No budget is anticipated
2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation distributed to this department
2-62-00-110	COMM SER - Wages & Salaries	86,000.00	37%	118,000.00	121,500.00	125,800.00	128,000.00	No budget is anticipated
2-62-00-115	COMM SER - Overtime	1,200.00	96%	2,350.00	2,450.00	2,550.00	2,550.00	Per distribution
2-62-00-130	COMM SER - Employer Contributions	12,900.00	37%	17,700.00	18,225.00	18,870.00	19,200.00	2% of Wages and Salaries used for calculation
2-62-00-136	COMM SER - Workers' Compensation Board Fees	1,100.00	191%	3,200.00	3,200.00	3,200.00	3,200.00	15% of salary allocated to this cost center
2-62-00-140	COMM SER - Meals & Lodging	500.00	-100%	0.00	0.00	0.00	0.00	8% of \$40k premium based on wage distribution
2-62-00-148	COMM SER - Training & Development	1,000.00	100%	2,000.00	2,000.00	2,000.00	2,000.00	reallocated to training and development
2-62-00-210	COMM SER - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	EDAC Conference
2-62-00-212	COMM SER - Mileage	6,000.00	-67%	2,000.00	2,000.00	2,000.00	2,000.00	No budget is anticipated
2-62-00-215	COMM SER - Freight & Postage	200.00	250%	700.00	700.00	700.00	700.00	For business visit
2-62-00-217	COMM SER - Telephone	600.00	0%	600.00	600.00	600.00	600.00	Based on 5 year average
2-62-00-220	COMM SER - Advertising	4,000.00	525%	25,000.00	17,000.00	17,000.00	17,000.00	\$50 x 12 months
2-62-00-222	COMM SER - Memberships & Subscriptions	1,000.00	550%	6,500.00	6,500.00	6,500.00	7,000.00	2 x \$2,500 promo video \$10,000 bag project \$5,000 swag \$5,000 for promotional items for volunteers, Council, staff, and other.
2-62-00-223	COMM SER - Promotion & Research	154,500.00	-98%	3,200.00	3,200.00	3,200.00	3,200.00	Executive Pulse - Biz Database - Alliance membership EDA EDAC \$2000 Chamber
2-62-00-231	COMM SER - Audit Fees	900.00	-100%	0.00	0.00	0.00	0.00	\$2,000 swag for Council/admin to give to businesses on their anniversary
2-62-00-510	COMM SER - Printing & Stationary	900.00	0%	900.00	900.00	900.00	900.00	\$1,200 donuts/pizza/sweets/swag for business visits
								Allocation changed to be 100% Administration
								Based on 5 year average

2-62-00-511	COMM SER - Miscellaneous	600.00	0%	600.00	600.00	600.00	600.00	Committee meeting hosting New business welcome Way finding signage 4 x \$1100 for business breakfast program + \$300 for advertising
2-62-00-513	COMM SER - Contracted Services	6,000.00	-22%	4,700.00	4,700.00	4,700.00	5,000.00	Allocation distributed to this department
2-62-00-540	COMM SER - Power	100.00	75%	175.00	185.00	200.00	200.00	No budget is anticipated
2-62-00-761	COMM SER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	3 year DIG program expires in 2023 (opportunity for new program in 2024-25)
2-62-00-900	COMM SER - Grants to Others	85,000.00	-59%	35,000.00	20,000.00	20,000.00	20,000.00	Per distribution
2-72-00-110	REC FAC - Arena - Wages & Salaries	218,800.00	-48%	114,196.00	115,000.00	117,000.00	119,000.00	Getaway Employees (6 weeks and 1 week before and after)
2-72-00-112	REC FAC - Arena - Getaway Supervisors Contract	0.00	#DIV/0!	20,000.00	20,000.00	20,000.00	20,000.00	2% of Wages and Salaries used for calculation
2-72-00-115	REC FAC - Overtime	4,300.00	-47%	2,280.00	2,300.00	2,350.00	2,350.00	15% of salary allocated to this cost center
2-72-00-130	REC FAC - Employer Contributions	30,800.00	-35%	20,129.40	20,250.00	20,550.00	20,850.00	8% of \$40k premium based on wage distribution
2-72-00-136	REC FAC - Workers' Compensation Board Fees	4,100.00	-22%	3,200.00	3,200.00	3,200.00	3,200.00	reallocated to training and development
2-72-00-140	REC FAC - Meals & Lodging	1,000.00	-100%	0.00	0.00	0.00	0.00	ARPA or sports and recreation conferences
2-72-00-148	REC FAC - Training & Development	1,700.00	71%	2,900.00	3,200.00	3,400.00	3,400.00	No budget is anticipated
2-72-00-210	REC FAC - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Getaway Staff
2-72-00-212	REC FAC - Mileage	900.00	11%	1,000.00	1,100.00	1,200.00	1,200.00	Allocation distributed to this department
2-72-00-215	REC FAC - Freight & Postage	700.00	7%	750.00	800.00	800.00	800.00	Based on 5 year average
2-72-00-217	REC FAC - Telephone	200.00	700%	1,600.00	1,700.00	1,800.00	1,800.00	various medium
2-72-00-220	REC FAC - Advertising	4,000.00	-50%	2,000.00	2,000.00	2,000.00	2,000.00	Get Away and community event
2-72-00-221	REC FAC - Promotions & Hosting	39,000.00	-62%	15,000.00	16,000.00	16,000.00	16,000.00	Alberta Recreation & Parks Association etc
2-72-00-222	REC FAC - Memberships & Subscriptions	800.00	13%	900.00	1,000.00	1,100.00	1,100.00	Volunteer honourariums
2-72-00-225	REC FAC - Volunteer Recognition	1,000.00	10%	1,100.00	1,200.00	1,300.00	1,300.00	Changed to be expensed 100% through Admin
2-72-00-231	REC FAC - Audit Fees	800.00	-100%	0.00	0.00	0.00	0.00	
2-72-00-250	REC FAC - Facility Maintenance	4,000.00	3%	4,100.00	4,200.00	4,300.00	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	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	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	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	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	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	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	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	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	0.00	
2-72-01-110	REC FAC - Wages & Salaries	60,600.00	79%	108,209.00	108,750.00	109,000.00	112,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	1,300.00	38%	1,800.00	2,000.00	2,200.00	2,200.00	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	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	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	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	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	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	500.00	Parks promotions etc
2-72-01-231	REC FAC - Audit Fees	2,600.00	-100%	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-01-250	REC FAC - Facility Maintenance	38,000.00	32%	50,000.00	50,000.00	51,000.00	51,000.00	General Misc. 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	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	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	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	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	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	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	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	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	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	112,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	1,300.00	38%	1,800.00	2,000.00	2,200.00	2,200.00	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	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	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	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	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	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	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	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	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	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	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	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	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	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	15,400.00	Garbage pickup, cable, internet, etc
2-72-02-516	REC FAC - Alarm	500.00	0%	500.00	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	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	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	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	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	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	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	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	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	0.00	#DIV/0!	5,596.91	5,597.49	5,227.15	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	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	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	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	1,200.00	
2-72-05-221	Christmas in the Park	0.00	#DIV/0!	11,500.00	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	8,800.00	
2-74-00-110	CULTURE - Wages & Salaries	147,500.00	-9%	134,000.00	140,200.00	142,300.00	145,000.00	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
2-74-00-115	CULTURE - Overtime	0.00	#DIV/0!	0.00	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	30,000.00	Percentage of salary allocated to this cost center Does not include Town Administration staff

								Percentage of salary allocated to this cost center. Does not
2-74-00-136	CULTURE - Workers' Compensation Board Fees	3,100.00	-35%	2,000.00	2,000.00	2,000.00	2,000.00	included Town Administration staff
2-74-00-140	CULTURE - Meals	700.00	-71%	200.00	300.00	400.00	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	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	1,000.00	Board & Program Honorariums
2-74-00-212	CULTURE - Mileage	800.00	-50%	400.00	500.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	0%	100.00	100.00	100.00	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	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	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	1,000.00	0%	1,000.00	1,200.00	0.00	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	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	1,200.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	0%	2,100.00	2,200.00	2,300.00	2,400.00	Audit fees
2-74-00-233	Legal Fees	0.00	#DIV/0!	0.00	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	100.00	limited building repairs
2-74-00-270	CULTURE - Insurance	1,300.00	29%	1,671.00	1,700.00	1,800.00	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	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	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	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	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	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	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	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	3,700.00	Allocation distributed to this department
2-74-00-590	CULTURE - Other General Expenses	(45,000.00)	-58%	(19,071.00)	0.00	0.00	0.00	Council budget adjustment
2-74-00-761	CULTURE - Transfer to Reserves	0.00	#DIV/0!	0.00	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	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	1,800.00	-100%	0.00	0.00	0.00	0.00	Audit fees to be paid by Administration
2-74-01-250	CULTURE - Building Repairs & Maintenance	1,000.00	0%	1,000.00	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	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	0.00	Office Equipment
2-97-00-745	REQUISITION - Education - Residential	592,000.00	-5%	564,260.00	575,545.20	587,056.10	598,797.23	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-750	REQUISITION - Education - Non-Residential	178,900.00	-1%	176,720.00	180,254.40	183,859.49	187,536.68	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	7,242.00	7,386.84	7,534.58	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	0.00	Reallocated
		<b>6,907,100.00</b>		<b>7,094,460.69</b>	<b>7,129,999.16</b>	<b>7,187,944.99</b>	<b>7,266,177.04</b>	
		0.00		(73.31)	(642.44)	(2,257.44)	23,408.56	(SURPLUS)/DEFICIT

- \*\* taxes changed to reflect proposed mill rates from war room
- \*\* ASFF updated for 2023 requisition
- \*\* corrected library audit fee to include library audit in their cost but remove the town expense and allocate to administration
- \*\* entered the library adjustment of -19,071 to bring to \$175k as per resolution R-23-02-0075
- \*\* min tax levy updated to actual
- \*\* added 8.4K to 2-11-00-148 for general Council training and activities
- \*\* added 15K to 2-12-00-513 for website improvement
- \*\* added 14K to 2-12-00-999 (contingency)
- \*\* added 8K to 2-62-00-220 for promotional material and swag

\*\* added 29K to transfer to reserve

**TOWN OF CALMAR**

**2023 - 2027 Capital Expenditures Budget**

Project Description	2023 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
51 Street Sanitary repair	900,000	573,255			326,745		MSI & CCBF & Infrastructure reserve
47 Ave Sanitary line	143,000				143,000		Infrastructure Reserve
Walking path behind school	33,000				33,000		Infrastructure Reserve
Retaining wall Woodland	30,000				30,000		Infrastructure Reserve (potential contribution from CIB)
John Deere Mower	92,000				49,000	43,000	Leduc County & reserve
New aerators 4 X 10hp	64,000					64,000	2022 Special tax (infrastructure reserve)
Pumphouse PLC	14,000				14,000		Infrastructure Reserve
Asset Management Software	15,000				15,000		Infrastructure Reserve

<b>Total</b>	<b>1,291,000</b>	<b>573,255</b>	<b>0</b>	<b>0</b>	<b>610,745</b>	<b>107,000</b>	
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Approved this 19th day of December, 2022

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

Project Description	2024 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Arena Ceilling (insulation)	65,000				34,450	30,550	Arena Reserve & Leduc County
New aerators 8 X 7.5hp	120,000				100,000	20,000	2022 Special tax + Infrastructure reserve
Replacement of Outdoor Rink Boards	88,000				46,640	41,360	Infrastructure reserve & Leduc County
30 X 40 Sand and Salt shelter	68,500	68,500					MSI
6 in water pump	70,000	60,676			9,324		MSI & Infrastructure reserve
Age 2- 5 playground West View	54,000	54,000					MSI
Pickup Truck for Peace Officer	75,000	75,000					MSI
CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	20,000				20,000		Infrastructure reserve
Solar ligthing for walkway	138,000	133,515			4,485		CCBF & reserve

<b>Total</b>	<b>698,500</b>	<b>391,691</b>	<b>0</b>	<b>0</b>	<b>214,899</b>	<b>91,910</b>	
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Approved this 19th day of December, 2022

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



Project Description	2025 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 49 Street (similar to 52 St)	530,000		530,000				
Upgrade 50 A Ave	85,000		85,000				
Upgrade to 48 Street	112,000		112,000				
Upgrade to 48 Ave	132,000		132,000				
Overlay on 48 Ave (asphalt overlay)	182,000		182,000				
47 Ave Overlay	212,000	212,000					LGFF
New electronic sign	130,000	130,000					CCBF
CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	7,000				7,000		Infrastructure
CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	7,000				7,000		Infrastructure
Security camera for arena	17,000					17,000	Infrastructure resere and other sources

<b>Total</b>	<b>1,414,000</b>	<b>342,000</b>	<b>1,041,000</b>	<b>0</b>	<b>14,000</b>	<b>17,000</b>	
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Approved this 19th day of December, 2022

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

Project Description	2026 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Sidewalk maintenance/repairs	300,000	258,176			41,824		LGFF & Infrastructure reserve
Walking trails	150,000	133,515			16,485		CCBF & Infrastructure reserve

<b>Total</b>	<b>450,000</b>	<b>391,691</b>	<b>0</b>	<b>0</b>	<b>58,309</b>	<b>0</b>	
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Approved this 19th day of December, 2022

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

Project Description	2027 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Community Service Master Plan	27,000	27,000					CCBF
Sidewalk maintenance/repairs	300,000	258,176			41,824		LGFF & Infrastructure reserve
New stands at arena	400,000	106,515			293,485		CCBF & reserve
<b>Total</b>	<b>727,000</b>	<b>391,691</b>	<b>0</b>	<b>0</b>	<b>335,309</b>	<b>0</b>	

Approved this 19th day of December, 2022

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

<b>Total (next 5 years)</b>	<b>4,580,500</b>	<b>391,691</b>	<b>0</b>	<b>0</b>	<b>335,309</b>	<b>0</b>	
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Mayor Sean Carnahan  
Council Report March 2023

In addition to regular council meetings, Committee of the Whole meetings and various correspondence and administration duties

**March 10-11<sup>th</sup> – Leduc Regional Housing Foundation** – attended the Leduc regional housing foundation strategic planning session. Review of the foundations long term strategy to provided affordable housing options for seniors and all others in need of affordable programs. The housing foundation is regarded as one of Alberta’s leaders in effective housing management, offering lodge programs for seniors, below market housing options for low-income individuals and rent subsidy programs for individuals in need. The session reviewed marketing, promotion, governance board build and our future goals.

**March 16<sup>th</sup> – Leduc Regional Housing Foundation-** attend the finance committee meeting where we reviewed financial results for Jan & Feb along with a review of the audited 2022 audited financial statements and made recommendation that the audited financial statements be forward to the board for approval

**March 22<sup>nd</sup> – Subdivision Division Appeal Board Hearing** - attended SDAB hearing as the acting chair of the Municipal planning commission to provide information related to development permit #2023-003D. Provided MPC thoughts on the development, answered questions from board and asked questions of the appellant and board.

**March 23<sup>rd</sup> – Leduc Regional Housing Foundation** - Attended regular meeting of LRHF board. The board approved the LRHF audited 2022 financial statements. Board had discussion related to security breach and the safety of all residents and staff in the lodges and asked for a plan for additional security which may include a buzz in intercom system. Approved 2022 allowance for doubtful accounts along with approval of write off of uncollectible accounts. Reviewed letter from GOA stating that there would be no increase in government funding for the operational budgets for programs offered by LRHF, including operation of government owned residential properties. We need to reach out to our MLA’s and other Ministry heads to put pressure on for increased funding. We adopted changes to Board terms of reference, board chair position description, board members position description and also adopted a pilot project on a risk management matrix for 1 year. LRHF was awarded our grant application from the GOA for the Gaetz Landing II build project.

**March 24<sup>th</sup>** – Attended ribbon cutting ceremony for Keno Pizza – Calmar welcomes the addition of a new restaurant into our community located on main street.

**March 27<sup>th</sup>** - Subdivision **Authority Meeting**- Met to discuss the Subdivision Application 2022-0025 for 8 new industrial lots on Highway 39. This is exciting news for our community with the possibility of continued development and growth of Calmar.

**March 28<sup>th</sup>** – **Regular meeting of Library Board** – **reviewed** letter from Minister of Municipal affairs providing information related to increase in base grant and operational funding from the province. The increase will boost operating grant funding to \$4.75 per capita and \$6.50 per capita for Library services funding. This is good news for the library. The board was awarded a \$1500 grant from Leduc County seniors grant funding to assist with a program called Sharing in the Kitchen.

**March 29<sup>th</sup> – 31<sup>st</sup>** - **Presidents' Summit/Municipal Spring Leaders Caucus** - attended a 3 day Alberta Municipality lead conference with municipal council members from all areas of the province. The conference had a large focus on the importance of collaboration, both within our community and with our regional partners. Sessions on how to effectively lead and partake in collaborative planning and discussions. I left the event with 2 key take aways, build strong relationships that can with stand the pressures of the known and always remember there is a friendly solution for all parties involved although it may not be completely what your goal was. There is always compromise to get to a solution that meets the needs of all parties. There was panel discussion with RCMP that discussed the future of policing in the province and how the RCMP are planning to increase coverage and response times in the province. Discussion was also had on the passing down of the RCMP costs from the Federal government to the province and inevitably the municipalities. Heard from Premier Smith and opposition leader Notley, who both made promises for the future funding and prosperity of our province. I found it interesting that both leaders talked about future funding but did not really dive into where the funding was going to come from. Everyone wants more but no one want to pay more and the cost of providing current levels of service are rising.

## Council Report

Don Faulkner

April 17, 2023

**High Performance Governance** is all about our **Organizational Ability to Lead, Imagine New Possibilities and Achieve Operational Excellence.**

Mar. 6/23, Regular Council Meeting

- Refer to Calmar Web Site for agenda and minutes.

Mar. 8/23, Seniors Meeting

- Business from the minutes, \$4500 quote for LED lights, Apr. 5<sup>th</sup> Easter Dinner/Monthly Meeting, Vi Coates memorial plaque \$50, Strawberry Tea May 12<sup>th</sup> (\$8), no reply on grants.
- New Business, recruitment for new members via social media/chronicle/events, looking at creating a room as a office, maintenance to be done as needed, looking for all building keys, exterior signage talked about (**to be brought up with Sandra, street signage**),
- I'm being added as a regular agenda item under committee reports to talk about town points of interest. I talked about volunteer appreciation.
- Next meeting April 5<sup>th</sup>.

Mar. 20/23, Regular Council Meeting

- Refer to Calmar Web Site for agenda and minutes.

Mar. 23/23, Capital Region Southwest Water Service Commission Meeting

- Shawn Olson presented the Manager's Report, items included: Nisku Booster Station Land Acquisition and RFP (*Land Procurement & Third-Party Agreements and Construction*), Town of Calmar Developments, City of Beaumont Developments, Regional Water Customers Group (RWCG), Leduc County Road Closure, City of Beaumont Utility Masterplan, Statistics Canada Job Vacancy and Wage Survey, AGM Guest Speaker, May & September 2023 Meetings, EIA Reservoir 2 and Commission Facility Locates.
- Treasurer's Report prepared by Lauren Padgham, Treasurer, items included: 2022 Financial Update, Water sales and purchases, Revenue Variances and Expenditure Variances.

Mar. 24/23, Ribbon Cutting “Keno’s Pizza”

- Another new business in Calmar, I wish them success.

Mar. 27/23, Calmar Business Brunch

- If attendance is an indicator, changing the day of the week to a Monday and the breakfast into a brunch was a good call. We do listen don’t we 😊

Mar. 28/23, L&DRWMC Tour of Goodwill facilities

- Took the tour of their west end warehouse and I am impressed. The L&DRWMC decided to allow Goodwill to take over the take it or leave it area of our facility and after seeing their diversion and comparing it to the past diversion, it’s a no brainer. In the past we would allow the public to access this area and besides the liability of the public coming and going, if the items were not “taken” they would end up in the landfill. Now with Goodwill dealing with these items there is a far higher rate of diversion, which is part of our long-term strategy.

Mar. 29-31/23, Presidents’ Summit/Spring 2023 Municipal Leaders Caucus

- The President’s Summit starts with the premise that Municipalities face a wide array of financial, political, social, cultural, and environmental pressures. In response, Alberta Municipalities (ABmunis) initiated the **Future of Municipal Government (FOMG)** project to explore and assess options for government structures that will enable municipalities to build thriving communities into the future.
- In the morning we had various topics and speakers on the following topics: “The Future is Engaged”, “The Future is Collaborative”, and “The Future is Facilitated (the role of facilitation, mediation, and arbitration in supporting intermunicipal relationships)”.
- In the afternoon we had a table discussion on the morning topics, a “Message from FCM President (Taneen Rudyk)”, “Cross Country Check-up Panel” (followed by a table discussion).
- The following morning, we had some breakout sessions, I attended “One Big Happy Family? Opportunities and challenges for collaboration in metropolitan regions (Edmonton Metropolitan Region), which I found interesting as Don Iverson (former mayor of Edmonton) and Rod Shaigec (former mayor of Parkland County) played nice as they sang the praises of their past work (lol). We finished off the President’s Summit with a summary.
- Municipal Leader’s Caucus started the afternoon off with “ABmunis Election Strategy: THINK ALBERTA, VOTE LOCAL” (How your municipality can support the campaign in the lead up to the election.), panel representing the RMCP (new RCMP programs and key policing priorities for 2023), presentations by FCSS, Community Rail Advocacy Alliance, and about the Victim Services Program Redesign.

- The next morning, we had Remarks from the Premier, a journalists view of Albert's Political Landscape Leading up to Election 2023, followed by the Opposition Leader's Remarks, and finishing off with the Minister of Municipal Affairs Remarks.
- I feel that this was a worthwhile conference, with topics and discussions on things that are important to our community. I feel it was beneficial for us to go to.

Mar. 29/23, Leduc & District Regional Waste Management Commission regular meeting

- Curtis Friesen, Partner with Metrix Group LLP, present the 2022 Draft Financial Statements and Auditors Report, for the year ending December 31, 2022. I have the full report and can make it available upon request.
- Shawn Olson, Acting Commission Manager, provided an overview of the Manager's Report that was circulated with the agenda. Items included: Public Drop Off (PDO), Organics Processing, Shredder/Baler, and Annual Report (Digital copies of the final Annual Reports will be provided at the next Board meeting).
- Mike Horvath provided an overview of the Operator's Report that was circulated with the agenda. Items included: Seasonal Landfill Operations, Security Concerns, Landfill Tonnage, and Waste Diversion.
- GOODWILL ALBERTA PILOT PROJECT, Following Board approval of the 1-year "Take-it or Leave-it" pilot program trial with Goodwill Industries of Alberta, Administration has been actively working with Goodwill to discuss implementation and to draft a public information sheet.

## Krista Gardner Councillor Report

### March 2023

Mar 1<sup>st</sup>- Alberta Municipalities Webinar “Report on Alberta’s 2023 Budget”

Mar 2<sup>nd</sup>- Calmar Youth Leadership

FCSS Coordinator MacDonald, Recreation Coordinator Miller, and I attended a kick-off event for our Youth Leadership program at Calmar Secondary School. We had a large number of kids attend and had an informal discussion about what they see the needs for youth are in Calmar and what types of activities the Youth Leadership should be planning. I am excited to see what things we can come up with!

Mar 6<sup>th</sup> - Regular Meeting of Council

Mar 15<sup>th</sup>- Recreation Board Meeting

The Rec Board had Economic Development Officer McIntosh present on the current status of the Market on Main. Much conversation was had about their role during Calmar Days. Ms. McIntosh also spoke about the Town’s success in seeking partners for sponsorship of local events. I’m excited to see greater connections between the Town and our business community. The Rec Board has had applications from three new members. Keep an eye out for those to come to Council for approval. Rec Coordinator Miller has been working with our local sports organizations to help ensure smooth upcoming seasons. Calmar Minor Soccer, Highway 39 Softball and Calmar T-Ball all look like they will be successful this year! The Town will be opening the Mike Karbonik Arena for free skating during Spring Break for a final hurrah before taking the ice out for the summer, starting April 1<sup>st</sup>. Hopefully, we get lots of participants! Canada Day, the Summer Getaway, and Calmar Days are well into the planning stages. More info to come as things are finalized.

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I joined Recreation Coordinator Miller, FCSS Coordinator MacDonald and Family School Liaison Worker Tera for lunch with kids at Calmar Secondary School. There was some confusion regarding participation and we had lower numbers than anticipated. We still managed to have a good conversation with ideas for activities for teens in Town. I think this group needs some clarification on what their mandate is and what the expectation for participation will be.

Mar 19<sup>th</sup>- Communities in Bloom AGM

I dropped into the CIB AGM (as a resident since this is now Councillor McKeag-Reber’s committee). I was thrilled to see new members and was happy to share some information about how we have done things in the past and areas for improvement. I have also provided Councillor McKeag-Reber with my documents from last year’s Sponsorship Drive.



Mar 20<sup>th</sup>- Yellowhead Regional Library

The YRL received and approved the 2022 Audited Financial Statements. The organization remains in good shape financially. Full documents are available at [www.yrl.ab.ca](http://www.yrl.ab.ca). The Board also approved a transfer of the funds remaining in the General Fund at year end into the Operational Contingency in order to zero out the General Fund- an amount of \$81,154. The Board approved the submission of the 2022 Alberta Library System Survey to Municipal Affairs Public Library Service Branch. Some highlights from the report include that YRL represents 53 municipalities and 3 school boards. They employ twenty-six staff to service the region. They delivered interlibrary loans involving 1,140,800 items with a total of 2,448 stops and over 165,000 miles of driving in 2022. YRL staff also provided support to local libraries with 44 libraries visited, 64 consulting visits in person and 1,329 virtual consulting sessions. The YRL board then received a presentation on how best to advocate on behalf of libraries during the upcoming provincial election.

Mar 20<sup>th</sup>- Regular Meeting of Council

Mar 23<sup>rd</sup>- Capital Region Southwest Water Services Commission

The CRSWSC approved the Manager's Report- key highlights include plans for a ground-breaking ceremony and media release for the new \$21M Nisku Booster Station. The Regional Water Customers Groups has begun a cost-of-service review- more information to come later in the year. We discussed potential speakers for the upcoming AGM. The Treasurer of the Commission, Ms. Padgham, presented her report to the Board for approval- key highlights include that the audit has been completed and will be presented to the Board at the AGM in April. So far in January and February, the Town of Calmar has purchased 30,428 m<sup>3</sup> of water from the commission.

Mar 27<sup>th</sup> -Town of Calmar Business Brunch

I attended this brunch with Councillors Faulkner and McKeag-Reber. I was glad to see a large turnout and enjoyed conversation with a variety of business owners. We had a brief presentation from Recreation Coordinator Miller about upcoming events in the Town and the opportunities to get involved.

Mar 27<sup>th</sup>- Subdivision Authority Meeting

The Subdivision Authority met to discuss an application for subdivision of land in an industrial area. The application was approved, creating eight new lots for development.

Mar 29<sup>th</sup>-31<sup>st</sup> Alberta Municipalities President's Summit and Spring Leaders' Caucus

This was my first ABmunis event as a member of the board and it provided a different perspective. I began with a pre-event run through of all the sessions before the arrival of most attendees. The President's Summit focussed on the outcomes of the Future of Municipal Government project which highlighted the importance of collaboration for success. I was tasked

with facilitating group discussion during “The Future is Engaged”, “The Future is Collaborative” and “The Future is Facilitated” sessions and had great conversations with both Towns and Villages representatives. We also heard from leaders of ABmunis counterparts- Randy Goulden, President of Saskatchewan Urban Municipalities Association, Denys Volkov, Exec Director of Association of Manitoba Municipalities and Brittany Merrifield, Secretary/Treasurer of Union of Municipalities of New Brunswick- talking about their experiences of intermunicipal collaboration, their relationships with their provincial governments and lessons learned that could apply to our members. During Breakout sessions, I attended “Working for the Win-Win: Making Community Centred Collaboration Work”. My assignment was to facilitate the discussion regarding relationship building and we had great conversations about the importance of getting to know your regional counterparts on a personal level, outside of Council Chambers. We also discussed how to overcome past challenges and move forward in a positive and collaborative way- finding that win-win scenario. My first big stage experience for ABMunis was the first session for the Spring Municipal Leaders’ Caucus, where I presented ABmunis upcoming provincial election strategy to the room of ~350. Our goal is to spark a non-partisan conversation about which party and/or candidate will support your local priorities and community needs. Our hope is to encourage local leaders to get involved in informing voters and encouraging their participation in the election process. We then heard a presentation from the Alberta RCMP senior leadership team, a review of the “Community Builders in Action” photography project- which had travelled the previous summer across the province taking photos of community events in order to celebrate and promote the work that municipalities do, a presentation about the importance of the work that FCSS is doing in our communities, a review of the upcoming changes to the Victim Services model and finally voting on 2 requests for decision to provide direction on advocacy work. On Friday morning, we heard from Premier Danielle Smith, who took questions following her address. We then had a panel of journalists and pollsters, speaking about the political landscape of Alberta in the lead up to a provincial election. Next up was Rachel Notley, the leader of the Official Opposition. Our last speaker was Municipal Affairs Minister, Rebecca Schulz. This was a very busy 3 days, and I am grateful to have the opportunity to participate. I left with numerous ideas that I would like to implement in Calmar.

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## **Council Report March 2023**

Councillor Jaime McKeag Reber

**March 6<sup>th</sup> Regular Meeting of Council-** See meeting minutes

**March 15<sup>th</sup> Recreation Board meeting-** Another great meeting with new faces! I am excited for some of the new volunteers who are potentially joining our rec board. Goals of improving relationships with local sports and programming are in the works with organizations such as T-Ball and Youth Soccer. The Rec Board is working heavily on balancing the usage of our facilities with lucrative prospects and making sure our Calmar and Leduc County residents get their fair share of optimal time.

This summer is going to be a BIG one for Calmar with the relaunching of the Summer Getaway Program, our first giant Canada Day party and of course, Calmar days. I really think we are going to knock it out of the park this summer with cost effective programming for our residents but also really incredible events that will draw crowds from the Edmonton region to show just how amazing Calmar is.

We have moved our meetings to once a month as summer gets closer and we continue to work on these bigger events.

**March 20<sup>th</sup> Regular Meeting of Council-** Please see meeting minutes

**March 24<sup>th</sup> Leduc County Business Summit-** This was a very interesting event put on by Leduc County with 3 different Panels of guest speakers of business and land owners in our region. Some of my biggest takeaways from the event is that EVERYONE said that need for improved internet to successfully run their companies is important. Most companies need Skilled Trades workers and are fighting the costs of increased importation pricing and delayed shipping.

There was a lot of discussion about how Leduc County could improve their Nisku industrial region by working on re-beautification of older areas and increasing their affordable transportation to the Airport region for daily workers. I found this part of the conversation to be intriguing as we continue to work with new subdivision plans for our industrial areas and when we speak about the Community Revitalization Plan for Mainstreet. How something looks ultimately affects how it feels and no matter the type of industry, people want to work and do business where it looks and feels clean, pleasant, and taken care of.

**March 27<sup>th</sup> Calmar Business Brunch-** I was able to attend for the last portion of the Business Brunch and had a great conversation with one of our new retail business owners on main street. I am curious to learn more about our rental rates in town versus surrounding areas.

While we as a town have no control or input on how landowners price their spaces, I do believe that Calmar as a whole is pretty competitive and that could be a solid win in trying to attract more business to Calmar.

**March 27<sup>th</sup> Subdivision Authority Meeting-** We met to discuss the Subdivision Application 2022-0025 for 8 new industrial lots on Highway 39. I am excited for the possibility of new development and the continued growth of Calmar.

**March 29<sup>th</sup>-31<sup>st</sup> Presidents Summit/Municipal Spring Leaders Caucus** – This was a thought provoking 3 days immersed in municipal discussions that overall left me with knowledge that it is so important to work collaboratively with our region partners in order for everyone to prosper.

All Municipalities, big and small, are facing a lot of the same concerns and issues as we move forward with downloading cost from the provincial and federal governments and how things have always been done need to change. There were several speakers and then break out sessions during the three days with conversations surrounding how to better communicate and ways municipalities can work together instead of against each other.

One thing that stuck the most for me where I believe the frame work has been put forward but not acted on is a Regional Emergency Management collaboration. Not only to decrease costs for training but to also learn from our neighbors exactly our biggest risk factors are, and how, in the event of an emergency we can help each other and know our roles in times of crisis to be effective immediately.

We also got to hear from Danielle Smith, current Premier of Alberta and Rachel Notley, Leader of the Opposition. This was my first time hearing our Premier speak since being Elected. Both made promises for the future of Alberta and I hope that who ever gets in in the upcoming election remembers they promises they made about how important municipalities are in the next term.

# Carey Benson Councilor Report March 2023

## March 6<sup>th</sup>, 2023, Regular Meeting of Council

- Our Regular meeting of council kicked off with a discussion on Amending the Municipal Development Plan framework which would provide flexibility by introducing requirements for a development strategy. By having this amendment we can help new businesses with a made for them Development Strategy that will help in their development/growth in Calmar. At the end of the discussion, it was voted on that we would refer the bylaw back to administration for further amending.
- During our New Business portion, we received a request for discussion (RFD) from a resident that requested we help with hydro vac his backyard for a retaining wall. The resident wanted to put his retaining wall near one of the Town's infrastructure line and had told us that since the line was so close to his property hydro vac was the only option. A motion was brought forth to pay up to \$400 towards the expense of the hydro vac involvement by the Town and the Town will be selecting the contractor to complete the work.
- Continuing under New Business, council received an RFD for the Calmar Enforcement Ride-A-Long Program. This is something I inquired about before running for council and its great to see that Calmar has a ride a long program. This opportunity will allow residents to witness how and what we do within the Enforcement department in Calmar. Once someone requests a ride a long there is a vetting process to be done to make sure participants are there for the right reasons. I'm looking forward to my ride along in mid April.
- Council received reports from all the departments within the Town of Calmar administration side of operations. 9 reports in total were given. Its great to see what some of the high lights are in the reports as well as where the departments are heading.
- Final item of the night was a closed session.

## March 20<sup>th</sup>, 2023, Regular Meeting of Council

- Representatives from Leduc County FCSS came and did their annual update all things related to Family and Community Support Services. FCSS is guided by five principles for its success, and they are: Prevention, Volunteerism, Community Development, Local Autonomy, and accountability. FCSS also provides voluntary support to anyone who may need it. Throughout the presentation we learnt that FCSS has a Counselling and Housekeeping Subsidy and that 14% of its clients come from Calmar. At the end of the presentation, they highlighted their priorities for 2023, some of them included: Community workshops, hosting their 2<sup>nd</sup> Regional Youth Wellness Conference, a development of Community Trauma Response and Recovery Committee, promote awareness of family violence and elder abuse awareness and one on one coaching to set goals and build skills.
- We had a member of the public come in and requested that a penalty of late fee's be waved on his utility bill. The resident explained his side of the story and said that he always paid his bills on time and that he didn't receive an invoice for 3 of his properties he has. His notion was that no invoice no payment. After asking if administration sent the resident his 5 invoices, administration said that they did send all the invoices via Canada post. A motion was made to wave the penalties and was carried.



- We had two closed sessions before the end of the regular meeting.

### **March 27<sup>th</sup>, 2023, Subdivision Authority Meeting**

- The Town of Calmar's Subdivision Authority received an application to create 8 new industrial lots and 2 new Public Utility Lots in the Hwy-39 Industrial Park just north of the current industrial area. Council had a good conversation on what the owners would like to have done on that land and how the lots would be sized and divided into those 8 parcels. At the end council decided to move forward to Conditionally approve the application with set conditions for the owners to acted on.

### **March 28<sup>th</sup>, 2023, Library Board Meeting**

- The Calmar Library offers a fun program called the Take and Make kits where participants can make or play with all kinds of wonderful activities for a wide age range. Some examples of what's in the kits are: Bird Feeders, Knit n' Stitch and Escape Room. The library has seen a 60% increase in participants from January to February.
- The library applied and received a \$1500 grant from Leduc County Seniors Grant Funding for running a program called "Sharing in the Kitchen" which brings youth and seniors together.
- Finally, we went over a letter we received from Minister Rebecca Schulz who is our Minister of Municipal Affairs. In the letter she talks about an increase in funding of the Base Grant which ends up being \$9000 and for regional system boards, per capita rates have been increased to \$4.75 for operating grant and to \$5.60 for Library Services Funding



RECEIVED

March 15, 2023

APR 04 2023

His Worship Sean Carnahan  
Town of Calmar  
PO Box 750  
Calmar AB T0C 0V0

TOWN OF CALMAR - INT. *AB*

Dear Mr. Carnahan,

I am writing to introduce you to [Wellspring Alberta](#), an extraordinary resource for people living with cancer and their caregivers and supporters.

In Alberta, Wellspring is the only organization that devotes itself exclusively to supporting those facing cancer by attending to the non-medical aspects of living with illness. Our vast array of evidence-informed programs are designed to inform, empower and nurture individuals – to give them a network of resources, tools to manage illness, and a vastly skilled community of support.

If you've heard of Wellspring, you may have heard the good news that last fall, Wellspring Calgary and Wellspring Edmonton merged to form one Wellspring Alberta – a stronger, unified cancer support organization province-wide. This is great news for Albertans and their families who are living with cancer.

At Wellspring all programs and services are offered free of charge and without the need for referral. Those who seek our services can access us at any of our three centres in the province (see addresses below), or join our online community. We are also in the process of establishing satellite Wellspring locations in rural Alberta communities.

Since inception in 2007, Wellspring Alberta has been devoted to its mission to ensure no one has to face cancer alone. After 16 years, we remain steadfast in this commitment and we have expanded and evolved to meet the ever-increasing demand for our services.

This is where I want to ask for your assistance. As Mayor, you have the ability to reach many people and help us to extend this lifeline of support. It is my request that you share the enclosed brochures with any of your constituents who may benefit from the programs, services and supports provided by Wellspring.

I also wish to personally invite you to come and tour one of our three centres, so you can learn about the programs and services we offer and see first-hand the impact of the work we do.

On behalf of those living with cancer and those who love and care for them, I want to thank you in advance for taking an interest in Wellspring, and for helping to ensure no one has to face cancer alone.

With sincere gratitude,

A handwritten signature in cursive script that reads 'N. Noble'.

Natalie Noble  
CEO, Wellspring Alberta

Encl.

**Wellspring Alberta**  
1.866.682.3135  
wellspringalberta.ca  
BN# 809013675RR0001

**Carma House**  
1404 Home Rd NW  
Calgary, AB T3B 1G7

**Randy O'Dell House**  
3910 Seton Dr SE  
Calgary, AB T3M 2N9

**Edmonton House**  
11306 65 Ave NW  
Edmonton, AB T6H 2Z8



If you or a loved one has cancer, Wellspring is here for you.

Wellspring Alberta provides free evidence-informed programs and support for anyone living with cancer, including caregivers and family members.

We provide professionally-led programs that help with the many new life challenges you may experience following a diagnosis and treatment for cancer. At Wellspring, people gather to support each other, exchange information, and share a sense of hope – all in the warm, caring atmosphere of our centres, and in our welcoming online community.

Our focus is always on the person, not the illness, and all who reach out to Wellspring are cared for in a safe community of compassion.



Wellness begins where you are;  
Wellspring will meet you there.

## ONLINE HOUSE

To learn more about our online programs,  
visit [wellspringalberta.ca](http://wellspringalberta.ca)

## HOUSE LOCATIONS

### Calgary

Carma House  
1404 Home Road NW  
Calgary, AB T3B 1G7

Randy O'Dell House  
3910 Seton Drive SE  
Calgary, AB T3M 2N9

### Edmonton

Edmonton House  
11306 65 Ave NW  
Edmonton, AB T6H 2Z8



1.866.682.3135  
[wellspringalberta.ca](http://wellspringalberta.ca)



It's important to us that we acknowledge we live, work and play on traditional territories in Alberta of the many First Nations Treaties 6, 7 and 8, Metis and Inuit whose footsteps have marked these lands for centuries and the gifts provided by Elders and Knowledge Keepers.



**No one  
has to face  
cancer  
alone.**

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





"Wellspring has helped me to better understand my cancer, feel less isolated, and live a more enriched life. Both online and in-person, my Wellspring community is here for me... affirming, supporting and sustaining me."

SANDI ANDERSON,  
WELLSPRING MEMBER



## Choose what's right for you

We offer a variety of professionally-led programs available in-person, online, and over the phone on topics people living with cancer tell us are most important to them.

- |                           |                         |
|---------------------------|-------------------------|
| Art programs              | Men's group             |
| Brain fog                 | Music                   |
| Caregiver groups          | Nutrition               |
| Exercise                  | Outdoor programs        |
| Gardening                 | Reiki                   |
| Incurable cancer group    | Tai Chi                 |
| Indigenous sharing circle | Work & finance programs |
| Kid friendly programs     | Yoga                    |
| Meditation                | Young adult programs    |

Visit [wellspringalberta.ca](http://wellspringalberta.ca) to see all of our programs.

## Peer support

Wellspring offers peer support with trained volunteers who have experienced cancer. During this supportive, affirming exchange, volunteers offer a compassionate listening ear and practical orientation to Wellspring's programs, services and resources.

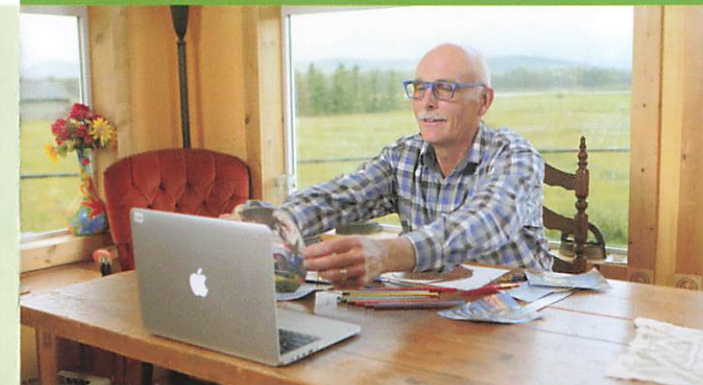
## Participating in Wellspring programs is free

Adults who have a cancer diagnosis and caregivers are welcome to become Wellspring Alberta members free of charge, without referral, and at any point in their journey. Kids are also welcome at our family programs.

- ▶ Complete our membership form at [wellspringalberta.ca](http://wellspringalberta.ca)
- ▶ You will receive a welcome email and can begin registering for programs available online, over the phone, or at one of our Calgary or Edmonton houses

## Online programs

Wellspring Alberta's vision is to ensure no one has to face cancer alone. For those who don't live near our houses, or who prefer to take programs where they are, we provide online or over the phone support.







RECEIVED

MAR 31 2023

TOWN OF CALMAR - INT. *B*

ADMINISTRATION OFFICE  
5118 - 50 AVENUE  
LEDUC, ALBERTA T9E 6V4  
PHONE: 780.986.2814  
FAX: 780.986.4881  
WWW.LEDUCREGIONALHOUSING.CA

March 28, 2023

Mayor Carnahan & Council  
Town of Calmar  
Box 750  
Calmar, Alberta  
T0C 0V0

Dear Mayor Carnahan & Council:

**RE: 2022 AUDITED FINANCIAL STATEMENT**

Please find enclosed a copy of Leduc Regional Housing Foundation's 2022 Audited Financial Statement.

If you have any questions, do not hesitate to contact me at 780.986.2814.

Sincerely yours,  
LEDUC REGIONAL HOUSING FOUNDATION

*Margot Hagarty*  
Margot Hagarty  
Executive Director

:tvo  
Enclosure

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Financial Statements**  
**Year Ended December 31, 2022**

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Index to Financial Statements**  
**Year Ended December 31, 2022**

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KINGSTON  
ROSS  
PASNAK LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Suite 1500, 9888 Jasper Avenue NW  
Edmonton, Alberta T5J 5C6  
T. 780.424.3000 | F. 780.429.4817 | W. krpgroup.com

March 23, 2023  
Edmonton, Alberta

## INDEPENDENT AUDITOR'S REPORT

---

To the Directors of Leduc Regional Housing Foundation

### Opinion

We have audited the financial statements of Leduc Regional Housing Foundation (the Foundation), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2022, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### Basis for Opinion

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

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

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

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

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

(continues)



Independent Auditor's Report to the Directors of Leduc Regional Housing Foundation  
(continued)

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

---

**Kingston Ross Pask LLP**  
Chartered Professional Accountants

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2022**

	2022	2021
<b>REVENUES</b>		
Rent and recoveries	\$ 4,286,962	\$ 4,154,446
Management fees - Provincial Housing (Note 3)	895,521	816,778
Interest	202,037	62,240
Commercial rent	30,000	48,600
Special events	16,483	14,580
Donations	6,769	931
Other revenue (Note 4)	5,157	314,912
	<b>5,442,929</b>	<b>5,412,487</b>
<b>EXPENSES</b>		
Wages and employee benefits (Note 5)	3,291,521	3,475,885
Utilities and insurance	857,720	821,356
Maintenance	950,828	689,117
Food	525,925	497,270
Administration, supplies and staff development	176,773	164,876
Property taxes	169,198	177,350
Resident services	128,531	128,754
Advertising, dues and professional fees	108,872	70,925
Interest on long term debt (Note 6)	104,653	114,607
Travel	26,242	19,477
Board operations	18,779	11,982
Supportive living rent supplement	4,806	9,666
Bad debts	1,723	4,975
	<b>6,365,571</b>	<b>6,186,240</b>
<b>DEFICIENCY BEFORE GOVERNMENT FUNDING AND OTHER ITEMS</b>	<b>(922,642)</b>	<b>(773,753)</b>
<b>GOVERNMENT FUNDING</b>		
Lodge assistance grant	767,803	767,803
Municipal requisitions (Note 7)	500,000	499,995
Other provincial grants (Note 8)	498,635	66,963
Provincial COVID-19 funding	448,697	523,229
Supportive living rent supplement grant	2,418	4,861
	<b>2,217,553</b>	<b>1,862,851</b>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE OTHER ITEMS</b>	<b>1,294,911</b>	<b>1,089,098</b>
<b>OTHER ITEMS</b>		
Amortization of tangible assets (Note 9)	1,070,741	1,070,289
Amortization of capital allocations (Note 10)	(698,063)	(698,063)
	<b>372,678</b>	<b>372,226</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 922,233</b>	<b>\$ 716,872</b>

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2022**

	Unrestricted Net Assets	Invested in Tangible Capital Assets	Internally Restricted Net Assets	2022	2021
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ -	\$ 9,323,180	\$ 6,952,336	\$ 16,275,516	\$ 15,558,644
Excess of revenues over expenses	922,233	-	-	922,233	716,872
Amortization of tangible capital assets	1,070,741	(1,070,741)	-	-	-
Amortization of capital allocations	(698,064)	698,064	-	-	-
Principal payments on long term debt and other adjustments	(263,958)	263,310	-	(648)	-
Transfer to internally restricted net assets <i>(Note 11)</i>	(1,030,952)	-	1,030,952	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ -	\$ 9,213,813	\$ 7,983,288	\$ 17,197,101	\$ 16,275,516

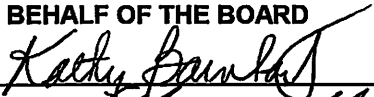
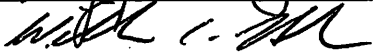
**LEDUC REGIONAL HOUSING FOUNDATION**

**Statement of Financial Position**

**December 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 8,482,693	\$ 8,036,970
Accounts receivable (Note 12)	126,656	191,728
Inventory (Note 13)	117,311	90,162
Prepaid expenses	40,440	40,436
	<b>8,767,100</b>	<b>8,359,296</b>
TANGIBLE CAPITAL ASSETS (Note 9)	<b>26,026,617</b>	<b>27,065,553</b>
RESTRICTED CASH (Note 14)	<b>155,854</b>	<b>160,691</b>
	<b>\$ 34,949,571</b>	<b>\$ 35,585,540</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 15)	\$ 142,790	\$ 226,697
Security deposits payable (Note 14)	155,854	160,691
Wages payable	50,681	57,097
Vacation payable	185,796	208,522
Current portion of long term debt (Note 6)	241,962	231,442
Deferred contributions - operations (Note 16)	77,202	88,728
Deferred contributions - tangible capital assets (Note 8)	327,343	825,979
	<b>1,181,628</b>	<b>1,799,156</b>
LONG TERM DEBT (Note 6)	<b>1,898,344</b>	<b>2,140,306</b>
UNAMORTIZED CAPITAL ALLOCATIONS (Note 10)	<b>14,672,498</b>	<b>15,370,562</b>
	<b>17,752,470</b>	<b>19,310,024</b>
<b>NET ASSETS</b>		
Invested in Tangible Capital Assets	9,213,813	9,323,180
Internally Restricted Net Assets (Note 11)	7,983,288	6,952,336
	<b>17,197,101</b>	<b>16,275,516</b>
	<b>\$ 34,949,571</b>	<b>\$ 35,585,540</b>

ON BEHALF OF THE BOARD

  
 \_\_\_\_\_ Chair  
  
 \_\_\_\_\_ Vice Chair

**LEDUC REGIONAL HOUSING FOUNDATION****Statement of Cash Flow****Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 922,233	\$ 716,872
Items not affecting cash:		
Amortization of tangible capital assets	1,070,741	1,070,289
Amortization of capital allocations	(698,063)	(698,063)
	<b>1,294,911</b>	<b>1,089,098</b>
Changes in non-cash working capital:		
Accounts receivable	65,072	(26,109)
Inventory	(27,149)	26,984
Accounts payable and accrued liabilities	(79,720)	(19,783)
Deferred contributions - operations	(11,526)	(44,988)
Prepaid expenses	(4)	1,444
Wages payable	(6,416)	(93,850)
Vacation payable	(22,726)	(7,467)
Security deposits payable	(4,837)	1,870
	<b>(87,306)</b>	<b>(161,899)</b>
Cash flow from operating activities	<b>1,207,605</b>	<b>927,199</b>
<b>INVESTING ACTIVITY</b>		
Purchase of tangible capital assets	<b>(31,805)</b>	-
<b>FINANCING ACTIVITIES</b>		
Change in deferred contributions - tangible capital assets	(498,635)	(381,421)
Repayment of long term debt	(231,442)	(221,381)
Cash flow used by financing activities	<b>(730,077)</b>	<b>(602,802)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>445,723</b>	<b>324,397</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>8,036,970</b>	<b>7,712,573</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 8,482,693</b>	<b>\$ 8,036,970</b>

# LEDUC REGIONAL HOUSING FOUNDATION

## Notes to Financial Statements

Year Ended December 31, 2022

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### 1. NATURE OF OPERATIONS

The Leduc Regional Housing Foundation (the "Foundation") is a management body established under the Alberta Housing Act to provide high quality housing and services to seniors, individuals and families of modest means in the communities within Leduc County and the City of Leduc. The Foundation is exempt from income tax under Section 149 of the Income Tax Act.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). Significant accounting policies in the preparation of the financial statements are summarized below.

#### Revenue recognition

Leduc Regional Housing Foundation follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably measured and collection is reasonably assured.

Externally restricted contributions for tangible capital assets are recorded as deferred contributions until spent. Once spent, they are transferred to summarized capital allocations which are amortized to revenue on the same basis as the tangible capital assets acquired by the contribution.

Donations, rent and recoveries, commercial rent, interest and management fees and other revenues are recognized as revenue in the year the service is provided, when amounts are measurable and collection is reasonably assured.

#### Financial instruments

All arm's length financial instruments are initially measured at fair value, and, unless otherwise noted, the Foundation subsequently measures its financial instruments at amortized cost.

The measurement basis for related party financial instruments is disclosed in Note 3.

#### Pension Plan

The Foundation participates in a multi-employer defined benefit pension plan; however, sufficient information is not available to use defined benefit accounting. Therefore, the Foundation accounts for the plan as if it were a defined contribution plan, recognizing contributions as an expense in the year to which they relate.

#### Cash and cash equivalents

Cash and cash equivalents consist of cash on deposit less cheques issued and outstanding, and petty cash.

#### Restricted cash

Restricted cash consists of cash held from security deposits.

(continues)

# LEDUC REGIONAL HOUSING FOUNDATION

## Notes to Financial Statements

Year Ended December 31, 2022

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Inventory

Inventory primarily consists of food and supplies. Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first in, first out basis. Net realizable value is calculated as replacement cost.

#### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings	35 years	Straight-line method
Automotive	8 years	Straight-line method
Computer equipment	3 years	Straight-line method
Furniture and equipment	10 years	Straight-line method
Leasehold improvements	35 years	Straight-line method

Tangible capital assets acquired during the year but not available for use are not amortized until they are available for use.

The Foundation regularly reviews the useful life of the tangible capital assets.

#### Internally restricted net assets

The Foundation's Board of Directors hold internally restricted net assets in various reserves to be used for specific purposes. These internally restricted amounts are not available for general purposes without approval by the Board of Directors.

#### Trust funds

Alberta Government self contained apartments and community housing, Planeview Manor Residents Club and Cloverleaf Manor Residents' Club have not been consolidated in the Foundation's financial statements. All revenue, expenses, assets, liabilities and net assets of these programs are excluded from these financial statements due to the lack of control the Foundation's Board of Directors has over their strategic policies, and in particular, the use of reserves and accumulated surplus.

#### Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible assets, collectibility of accounts receivable, accrual of accounts payables and accrued liabilities. All estimates are reviewed periodically and any necessary adjustments are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

**LEDUC REGIONAL HOUSING FOUNDATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

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**3. RELATED PARTY TRANSACTIONS**

The Foundation manages subsidized housing projects and a rent supplement program, as a Management Body, on behalf of the Province of Alberta. During the year, the Foundation charged management fees of \$895,521 (2021 - \$816,778).

The transactions with related parties are initially measured at cost, which is equal to the undiscounted cash flows received, or expected to be received, not including expected interest, less any previously recognized impairment losses.

**4. OTHER REVENUE**

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	2022	2021
Other	\$ (5,157)	\$ (314,912)

---

During the year, other revenue pertains to approved surplus from prior year (\$3,909) and tenant maintenance recovery (\$1,248) revenue. In prior year, management discovered that the previously restricted Lodge Renewal Grant provided by the Government of Alberta was no longer considered to be restricted. As a result, in prior year the balance was recognized into the statement of revenues and expenses. The balance is recorded within other revenue in order to distinguish the amount from other deferred contributions that have been recognized into income as part of regular operations.

**5. PENSION PLAN**

Substantially all of the employees of the Foundation are members of the Local Authorities Pension Plan (LAPP) which is a multi-employer final earnings contributory defined benefit pension plan. Benefits vest after 2 years of employment.

The current service cost of the LAPP was \$301,159 (2021 - \$365,546), which is equal to the Foundation's required contributions for the year, net of the recovery of any amounts that did not vest. The service cost is included within wages and employee benefit expenditures.



**LEDUC REGIONAL HOUSING FOUNDATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

**6. LONG TERM DEBT**

	2022	2021
Leduc County debenture bearing interest at 4.40% per annum, repayable in semi annual blended payments of \$132,418. The loan matures on December 15, 2029 and is secured by buildings and land with a net book value of \$12,581,115.	\$ 1,581,026	\$ 1,770,121
City of Leduc debenture bearing interest of 5.00%, repayable in annual installments of \$72,429, including interest. The debenture matures on August 1, 2032 and is secured by building and land with a net book value of \$2,784,356.	559,280	601,627
	2,140,306	2,371,748
Amounts payable within one year	(241,962)	(231,442)
	<b>\$ 1,898,344</b>	<b>\$ 2,140,306</b>

Principal repayment terms are approximately:

2023	\$ 241,962
2024	252,960
2025	264,460
2026	276,356
2027	1,104,568
	<u>\$ 2,140,306</u>

**7. MUNICIPAL REQUISITIONS**

	2022	2021
Leduc County	\$ 229,035	\$ 226,015
City of Leduc	158,445	162,210
Town of Beaumont	78,390	77,700
Town of Devon	23,005	23,035
Town of Calmar	7,040	6,970
Town of Thorsby	2,575	2,580
Village of Warburg	1,510	1,485
	<b>\$ 500,000</b>	<b>\$ 499,995</b>

**LEDUC REGIONAL HOUSING FOUNDATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

**8. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS**

Deferred contributions related to tangible capital assets represent unspent restricted contributions (grants).

	<b>2022</b>	<b>2021</b>
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 825,979</b>	<b>\$ 1,207,400</b>
Recognition of the Lodge renewal grant	<b>(492,299)</b>	<b>(314,458)</b>
Capital maintenance and renewal spending	<b>(6,337)</b>	<b>(66,963)</b>
<b>BALANCE, END OF YEAR</b>	<b>\$ 327,343</b>	<b>\$ 825,979</b>
<b>COMPRISED OF:</b>		
ASHC - Fire and safety grant	<b>\$ 327,343</b>	<b>\$ 819,642</b>
Capital maintenance and renewal grant	<b>-</b>	<b>6,337</b>
	<b>\$ 327,343</b>	<b>\$ 825,979</b>

**LEDUC REGIONAL HOUSING FOUNDATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

**9. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	\$ 37,609,508	\$ 16,946,620	\$ 20,662,888	\$ 21,666,070
Land	5,060,894	-	5,060,894	5,060,894
Furniture and fixtures	535,110	396,173	138,937	172,980
Leasehold improvements	274,790	160,361	114,429	114,661
Automotive	196,433	172,636	23,797	38,168
Equipment	116,167	90,495	25,672	12,780
Computer equipment	10,000	10,000	-	-
	<b>\$ 43,802,902</b>	<b>\$ 17,776,285</b>	<b>\$ 26,026,617</b>	<b>\$ 27,065,553</b>

**10. UNAMORTIZED CAPITAL ALLOCATIONS**

The Foundation amortizes grants used for construction and acquisition of tangible capital assets as revenue on the same basis that the cost of the tangible capital assets are amortized. Since the receipt of the grants does not coincide with the amortization of the cost, the unamortized portion of the grants are recorded as a liability on the statement of the financial position. The changes in the unamortized capital allocations balance for the period are as follows:

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 15,370,562	\$ 16,068,625
Less:		
Amounts recognized as revenue	(698,064)	(698,063)
BALANCE, END OF YEAR	\$ 14,672,498	\$ 15,370,562

**11. INTERNALLY RESTRICTED NET ASSETS**

	2022	2021
Supportive Living Capital Reserve	\$ 6,231,036	\$ 5,731,037
Affordable Housing Capital Reserve	(1,100,000)	(1,400,000)
Affordable Housing Maintenance Reserve	936,228	705,276
Supportive Living Maintenance Reserve	500,000	500,000
Central Services Maintenance Reserve	457,735	457,735
Operating Reserve	382,163	382,163
Equipment Reserve	344,561	344,561
Donations Reserve	170,531	170,530
Health and Wellness Reserve	61,034	61,034
	<b>\$ 7,983,288</b>	<b>\$ 6,952,336</b>

During the year ended December 31, 2022, the Foundation transferred its unrestricted surplus that is noted on the statement of changes in net assets to its internally restricted fund in order to replenish the reserve funds associated with the Foundations various programs.

Affordable Housing Capital Reserve is shown as a negative balance to disclose the deficiency outstanding in the reserve as a result of a previous transfer to other reserves.

**LEDUC REGIONAL HOUSING FOUNDATION****Notes to Financial Statements****Year Ended December 31, 2022****12. ACCOUNTS RECEIVABLE**

	<b>2022</b>	<b>2021</b>
Miscellaneous receivable	\$ 77,400	\$ 107,564
Goods and Services Tax receivable	27,656	79,559
Rent receivable	21,046	9,511
Allowance for doubtful accounts	(1,723)	(4,906)
WCB receivable	2,277	-
	<b>\$ 126,656</b>	<b>\$ 191,728</b>

Included in miscellaneous receivable is \$11,440 (2021 - \$97,838) in provincial COVID-19 funding.

**13. INVENTORY**

	<b>2022</b>	<b>2021</b>
Supplies	\$ 60,515	\$ 59,660
Food	56,796	30,502
	<b>\$ 117,311</b>	<b>\$ 90,162</b>

During the year the Foundation expensed \$547,195 (2021 - \$530,458) of inventory into food and resident services. In addition, inventory was written down by \$3,238 (2021 - \$399) as a result of inventory obsolescence identified by management.

**14. RESTRICTED CASH**

Cash includes security deposits of \$155,854 (2021 - \$160,691) received from tenants. The funds are kept in a separate bank account as required by the Residential Tenancies Act. The deposits have an equal and offsetting liability on the statement of financial position.

**15. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2022</b>	<b>2021</b>
Trade accounts payable	\$ 125,374	\$ 165,874
Accrued interest on long term debt	14,776	15,947
Other accrued liabilities	2,640	40,791
Government remittances payable	-	4,085
	<b>\$ 142,790</b>	<b>\$ 226,697</b>

# LEDUC REGIONAL HOUSING FOUNDATION

## Notes to Financial Statements

Year Ended December 31, 2022

### 16. DEFERRED CONTRIBUTIONS - OPERATIONS

	2022	2021
Prepaid rent	\$ 61,854	\$ 70,962
Homelessness Eviction	10,000	10,000
Lodge Renewal	5,342	7,760
United Way	6	6
	<b>\$ 77,202</b>	<b>\$ 88,728</b>

### 17. TRUST FUNDS

A summary of trust funds held by the Foundation is as follows:

	2022	2021
Provincial Housing	\$ 503,655	\$ 451,923
Cloverleaf Manor Residents Club	144,518	142,470
Planeview Manor Residents Club	73,349	83,681
	<b>\$ 721,522</b>	<b>\$ 678,074</b>

Trust funds administered by the Foundation have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

### 18. FINANCIAL INSTRUMENTS

The Foundation is exposed to various risks through its financial instruments. The following analysis provides information about the Foundation's risk exposure and concentration as of December 31, 2022. Unless otherwise noted, the Foundation's risk exposure has not changed from the prior year.

#### **(a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Foundation is exposed to credit risk from tenants. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Foundation has a significant number of tenants which minimizes concentration of credit risk.

#### **(b) Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Foundation manages exposure through its normal operating and financing activities. The Foundation is exposed to interest rate risk primarily through its long-term debt.

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Statement of Operations - Central Services**  
**Year Ended December 31, 2022**

**(Schedule 1)**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Management fees	\$ 1,204,336	\$ 1,205,801
Management fees - Provincial Housing	895,521	816,778
Interest	40,250	14,021
Donations	6,719	911
	<b>2,146,826</b>	<b>2,037,511</b>
<b>EXPENSES</b>		
Wages and employee benefits	1,409,899	1,504,622
Administration, supplies and staff development	131,216	122,323
Advertising, dues and professional fees	106,119	66,085
Maintenance	91,296	65,309
Utilities and insurance	59,328	51,439
Travel	23,102	18,027
Board operations	18,779	11,982
Property taxes	10,882	9,815
Food	298	-
	<b>1,850,919</b>	<b>1,849,602</b>
<b>EXCESS BEFORE GOVERNMENT FUNDING AND OTHER ITEMS</b>	<b>295,907</b>	<b>187,909</b>
<b>GOVERNMENT FUNDING</b>		
Provincial COVID-19 funding	-	17,931
<b>OTHER ITEMS</b>		
Amortization of tangible assets	59,520	59,520
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 236,387</b>	<b>\$ 146,320</b>

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Statement of Operations - Affordable Housing**  
**Year Ended December 31, 2022**

**(Schedule 2)**

	2022	2021
<b>REVENUES</b>		
Rent and recoveries	\$ 1,555,266	\$ 1,518,349
Commercial rent	30,000	48,600
Other revenue	1,248	454
	<b>1,586,514</b>	<b>1,567,403</b>
<b>EXPENSES</b>		
Maintenance	584,224	707,239
Utilities and insurance	330,540	314,879
Property taxes	158,317	167,535
Interest on long term debt	105,823	115,884
Resident services	28,494	15,895
Administration, supplies and staff development	2,150	2,169
Bad debts	1,723	4,906
Advertising, dues and professional fees	-	428
	<b>1,211,271</b>	<b>1,328,935</b>
<b>EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER ITEMS</b>	<b>375,243</b>	<b>238,468</b>
<b>OTHER ITEMS</b>		
Amortization of tangible assets	732,542	732,542
Amortization of capital allocations	(574,886)	(574,886)
	<b>157,656</b>	<b>157,656</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 217,587</b>	<b>\$ 80,812</b>

**LEDUC REGIONAL HOUSING FOUNDATION**  
**Statement of Operations - Supportive Living**  
**Year Ended December 31, 2022**

**(Schedule 3)**

	2022	2021
<b>REVENUES</b>		
Rent and recoveries	\$ 2,731,696	\$ 2,636,097
Interest	161,788	48,219
Special events	16,483	14,580
Other revenue	3,909	314,458
Donations	50	20
	<b>2,913,926</b>	<b>3,013,374</b>
<b>EXPENSES</b>		
Wages and employee benefits	1,881,622	1,971,263
Maintenance	1,486,422	1,135,917
Food	525,627	497,270
Utilities and insurance	467,852	455,038
Resident services	92,087	98,103
Administration, supplies and staff development	43,408	40,385
Supportive living rent supplement	4,806	9,666
Travel	3,139	1,450
Advertising, dues and professional fees	2,753	4,412
	<b>4,507,716</b>	<b>4,213,504</b>
<b>DEFICIENCY BEFORE GOVERNMENT FUNDING AND OTHER ITEMS</b>	<b>(1,593,790)</b>	<b>(1,200,130)</b>
<b>GOVERNMENT FUNDING</b>		
Lodge assistance grant	767,803	767,803
Provincial COVID-19 funding	448,697	505,297
Municipal requisitions	500,000	499,995
Other provincial grants	498,635	66,963
Supportive living rent supplement grant	2,418	4,861
	<b>2,217,553</b>	<b>1,844,919</b>
<b>OTHER ITEMS</b>		
Amortization of tangible assets	278,679	278,227
Amortization of capital allocations	(123,177)	(123,177)
	<b>155,502</b>	<b>155,050</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 468,261</b>	<b>\$ 489,739</b>



**LEDUC REGIONAL HOUSING FOUNDATION****Statement of Operations - Planeview Place (Supportive Living)****(Schedule 4)****Year Ended December 31, 2022**

	2022	2021
<b>REVENUES</b>		
Rent and recoveries	\$ 2,128,846	\$ 2,014,086
Interest	161,788	48,219
Special events	9,298	4,792
Donations	50	-
Other revenue	-	314,458
	<b>2,299,982</b>	<b>2,381,555</b>
<b>EXPENSES</b>		
Wages and employee benefits	1,284,474	1,319,805
Maintenance	1,169,890	748,858
Food	385,405	352,169
Utilities and insurance	349,104	332,387
Resident services	59,371	68,140
Administration, supplies and staff development	36,910	20,469
Travel	1,719	731
Advertising, dues and professional fees	1,129	3,326
	<b>3,288,002</b>	<b>2,845,885</b>
<b>DEFICIENCY BEFORE GOVERNMENT FUNDING AND OTHER ITEMS</b>	<b>(988,020)</b>	<b>(464,330)</b>
<b>GOVERNMENT FUNDING</b>		
Lodge assistance grant	513,286	513,283
Other provincial grants	498,635	66,963
Municipal requisitions	334,254	334,251
Provincial COVID-19 funding	234,467	293,070
	<b>1,580,642</b>	<b>1,207,567</b>
<b>OTHER ITEMS</b>		
Amortization of tangible assets	261,292	261,057
Amortization of capital allocations	(122,012)	(122,012)
	<b>139,280</b>	<b>139,045</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 453,342</b>	<b>\$ 604,192</b>

**LEDUC REGIONAL HOUSING FOUNDATION****Statement of Operations - Cloverleaf Manor (Supportive Living)****(Schedule 5)****Year Ended December 31, 2022**

	2022	2021
<b>REVENUES</b>		
Rent and recoveries	\$ 602,849	\$ 622,011
Special events	7,185	9,789
Other revenue	3,909	-
Donations	-	20
	<b>613,943</b>	<b>631,820</b>
<b>EXPENSES</b>		
Wages and employee benefits	597,148	651,458
Maintenance	316,532	386,656
Food	140,222	145,101
Utilities and insurance	118,748	122,650
Resident services	32,717	29,963
Administration, supplies and staff development	6,497	19,916
Advertising, dues and professional fees	1,625	1,087
Travel	1,420	718
	<b>1,214,909</b>	<b>1,357,549</b>
<b>DEFICIENCY BEFORE GOVERNMENT FUNDING AND OTHER ITEMS</b>	<b>(600,966)</b>	<b>(725,729)</b>
<b>GOVERNMENT FUNDING</b>		
Lodge assistance grant	254,517	254,520
Provincial COVID-19 funding	214,230	212,227
Municipal requisitions	165,746	165,744
	<b>634,493</b>	<b>632,491</b>
<b>OTHER ITEMS</b>		
Amortization of tangible assets	17,387	17,170
Amortization of capital allocations	(1,165)	(1,165)
	<b>16,222</b>	<b>16,005</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 17,305</b>	<b>\$ (109,243)</b>



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April 12, 2023

Office of the Minister  
Environment & Protected Areas  
224 Legislature Building  
10800 – 97 Avenue  
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper from EPR Program Revisions

Dear Minister Savage,

Print media (newspapers) are essential to the lifeblood of Alberta. Newspapers provide a traditional sense, and source of information to our residents. In what has become ever consistent in social media and internet-based forms of news, newspapers rely on facts, sourcing their stories and identifying truths.

The past number of years have been challenging for both business and small business. The continued rise in costs, accompanied by the downturn in the economy has forced job loss and ultimately business closure. Looking to enforce further constraints on what is one of our oldest and most relied upon industries truly seems unfair.

The newspaper industry has already looked at ways to reduce costs and become both more efficient and compliant, such as reducing paper thickness, which has come at a cost. This cost is not only monetary, but also content based. The reduction in paper-based weight has also reduced the amount of content which can be provided to our residents, once again, affecting them.

By expecting newspapers to have the same level of compliance with the EPR Program as plastics, seem short-sighted and unrealistic. The Provincial Government needs to recognize the importance of newspapers to Albertans and stand to make the same move as the Ontario Government. Please exempt newspapers from the revised EPR Program.

Sincerely,

*Debora L. Dueck*

Debora Dueck  
Mayor

C.C  
Jackie Lovely, MLA Camrose  
All Alberta Municipalities  
Kerry Anderson, Tofield Mercury