

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD
IN PERSON AND VIRTUALLY ON NOVEMBER 6, 2023,
COMMENCING AT 6:30PM**

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

AGENDA

- | <u>ITEM</u> | <u>SOURCE</u> |
|--------------------|---|
| 1. | Call to Order |
| 2. | Adoption of Agenda |
| 3. | Public Hearings – None |
| 4. | Delegations – None |
| 5. | Adoption of Minutes
a) Organizational Meeting – October 16, 2023
b) Regular Council Meeting – October 16, 2023
c) Special Meeting of Council – October 23, 2023 |
| 6. | Unfinished Business – None |
| 7. | Bylaws or Policies – None |
| 8. | New Business
a) Library Board Appointment |
| 9. | Financial
a) Financial Statement as of October 31, 2023
b) Budget 2024 Initial Discussion |
| 10. | Department Reports – None |
| 11. | Council and Committee Reports – None |
| 12. | Action Items – None |
| 13. | Correspondence - None |
| 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) |
| 16. | Adjournment |

**ORGANIZATIONAL MEETING OF COUNCIL TO BE HELD
IN PERSON AND VIRTUALLY ON OCTOBER 16, 2023
COMMENCING AT 5:30 PM**

GoToMeeting

Public Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Organizational Meeting of Council of October 16, 2023, to order at the hour of 5:37 pm.

PRESENT: Mayor Carnahan, Councillors Gardner, Faulkner, McKeag Reber and Benson, CAO Losier, ADCS Bryans & DIG Melesko

2. **ADOPTION OF AGENDA:**

Moved by Councillor McKeag Reber that the agenda is hereby adopted as presented.

**CARRIED
R-23-10-0285**

3. **ESTABLISH REGULAR MEETING DATES**

Moved by Councillor Benson that Council pass a motion to adopt the scheduled meeting dates as amended (adjust September's meeting date to account for Labour Day).

**CARRIED
R-23-10-0286**

4. **COUNCIL PROCEDURAL BYLAW**

Moved by Mayor Carnahan that Council pass a motion to give first reading to Bylaw #2023-27 - Procedural Bylaw as amended (start time adjusted to 6:30pm, removal of item B in Section 57).

**CARRIED
R-23-10-0287**

5. **COUNCIL CODE OF CONDUCT BYLAW**

Discussion only

6. **ESTABLISH BANKING INSTITUTIONS**

Moved by Councillor McKeag Reber that Council pass a motion to continue to use ATB as our financial institution.

**CARRIED
R-23-10-0288**

7. **ESTABLISH COUNCIL REMUNERATION**

Moved by Councillor Faulkner that Council pass a motion to direct Administration to include the 8% COLA increase for 2024 budget consideration, taking into account that there was no COLA adjustment for previous years.

**CARRIED
R-23-10-0289**

8. **APPOINTMENT TO COMMITTEE AND BOARDS**

Moved by Councillor Gardner that Council appoints the members as outlined in the Organizational Members Table as per the attached list attached hereto and forming part of these minutes.

**CARRIED
R-23-10-0291**

**ORGANIZATIONAL MEETING OF COUNCIL TO BE HELD
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COMMENCING AT 5:30 PM**

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Moved by Councillor Gardner that Councillor McKeag Reber be appointed Deputy Mayor from November 1, 2023 to October 2024.

**CARRIED
R-23-10-0292**

Moved by Councillor McKeag Reber that Mayor Sean Carnahan and Councillor Carey Benson be appointed to the Library Board for a term of one year starting October 17, 2023.

**CARRIED
R-23-10-0293**

9. ADJOURNMENT:

The Special Council Meeting adjourned at 6:57 pm.

These minutes signed this 06th day of November 2023.

Mayor Carnahan

CAO Losier

**REGULAR MEETING OF COUNCIL
OF THE TOWN OF CALMAR WAS HELD IN PERSON
AND VIRTUALLY ON MONDAY OCTOBER 16, 2023**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of October 16, 2023, to order at the hour of 7:04 pm.

PRESENT: Mayor Carnahan, Councillors Faulkner, Gardner, McKeag Reber & Benson, CAO Losier, ADCS Bryans & DIG Melesko

2. **ADOPTION OF AGENDA:**

Moved by Councillor McKeag Reber that the agenda is hereby adopted as presented.

**CARRIED
R-23-10-0294**

3. **PUBLIC HEARINGS: None**

4. **DELEGATIONS:**

- a) **Communities in Bloom** – Annual Report

Mayor Carnahan thanked Communities in Bloom for their presentation at the time being 7:27 pm.

- b) **RCMP** – Q1 Community Policing Report

Mayor Carnahan thanked the RCMP for their presentation at the time being 7:47 pm.

- c) **MLA Boitchenko** – Goals & Objectives

Mayor Carnahan thanked MLA Boitchenko for his presentation at the time being 8:21 pm.

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting** – October 02, 2023

Moved by Councillor Faulkner that the minutes of the Regular Council Meeting of October 02, 2023, are hereby approved as presented.

**CARRIED
R-23-10-0295**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES:**

- a) **Bylaw #2023-26** – Amendment to the Land Use Bylaw

Moved by Councillor McKeag Reber that Council pass a motion to give first reading to Bylaw #2023-26.

**CARRIED
R-23-10-0296**

8. **NEW BUSINESS:**

- a) **2024 North Saskatchewan Watershed Alliance** – Contribution Request

Moved by Councillor Faulkner that Council pass a motion to accept this as information at this time and direct Administration to include this request in the 2024 budget considerations.

**CARRIED
R-23-10-0297**

**REGULAR MEETING OF COUNCIL
OF THE TOWN OF CALMAR WAS HELD IN PERSON
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- b) **831 Black Knights Royal Canadian Air Cadets Squadron – Donation Request**

Moved by Councillor Benson that Council pass a motion to accept this as information at this time and direct Administration to include this request in the 2024 budget considerations.

**CARRIED
R-23-10-0298**

- c) **Franchise Fees 2024**

Moved by Mayor Carnahan that Council pass a motion to direct Administration to maintain the current level of Franchise Fees.

**CARRIED
R-23-10-0299**

*Recess @ 8:45pm
Reconvene @ 8:50pm*

9. FINANCIAL:

- a) **Budget 2024 – Initial Discussion**

10. DEPARTMENT REPORTS:

- a) **Communication**
b) **Recreation**

Moved by Councillor Faulkner that the Regular Meeting of Council extend past 10:00pm.

**DEFEATED
R-23-10-0301**

Moved by Councillor McKeag Reber that the remainder of the agenda be tabled until the Special Meeting of Council on October 23, 2023.

**CARRIED
R-23-10-0302**

- c) **Asset Management**

11. COUNCIL AND COMMITTEE REPORTS:

- a) **Mayor Carnahan**
b) **Councillor Faulkner**
c) **Councillor Gardner**
d) **Councillor McKeag Reber**
e) **Councillor Benson**

12. ACTION ITEM: None

13. CORRESPONDENCE:

- a) **Calmar Legion – Invitation for Remembrance Day**

14. CLARIFICATION OF AGENDA BUSINESS – (Open mic)

**REGULAR MEETING OF COUNCIL
OF THE TOWN OF CALMAR WAS HELD IN PERSON
AND VIRTUALLY ON MONDAY OCTOBER 16, 2023**

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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)

16. ADJOURNMENT:

The Regular Council Meeting adjourned at 10:04 pm.

These minutes signed this 06th day of November 2023.

Mayor Carnahan

CAO Losier

Un-Approved Minutes

**SPECIAL MEETING OF COUNCIL TO BE HELD
IN PERSON AND VIRTUALLY ON OCTOBER 23, 2023
COMMENCING AT 6:30 PM**

GoToMeeting
Public Access Code: 738-393-413

1. **CALL TO ORDER:** Mayor Carnahan called the Special Meeting of Council of October 23, 2023, to order at the hour of 6:34 pm.

PRESENT: Mayor Carnahan, Councillors Faulkner, Gardner, McKeag Reber, Benson, CAO Losier, Acting DCS Bryans

2. **ADOPTION OF AGENDA:**

Moved by Councillor McKeag Reber that the agenda is hereby adopted as presented.

**CARRIED
R-23-10-0303**

3. **BYLAWS or POLICIES:**

- a) **Bylaw #2023-27 – Council Procedural Bylaw**

Moved by Councillor Faulkner that Council passes a motion to give Bylaw #2023-27 – Council Procedural Bylaw second reading.

**CARRIED
R-23-10-0304**

Moved by Councillor Mc Keag Reber that Council passes a motion to give Bylaw #2023-27 – Council Procedural Bylaw third reading.

**CARRIED
R-23-10-0305**

4. **FINANCIAL:**

- a) **Budget 2024 Discussion**

*Recess @ 8:04pm
Reconvene @ 8:15pm*

5. **DEPARTMENT REPORT:**

- a) **Communication**
b) **Recreation**
c) **Asset Management**
d) **Growth Report**

Moved by Councillor McKeag Reber that Council passes a motion to accept these reports as information.

**CARRIED
R-23-10-0306**

6. **COUNCIL and COMMITTEE REPORTS:**

- a) **Mayor Carnahan**
b) **Councillor Faulkner**
c) **Councillor Gardner**
d) **Councillor McKeag Reber**
e) **Councillor Benson**

Moved by Councillor Faulkner that Council passes a motion to accept these reports as information.

**CARRIED
R-23-10-0307**

**SPECIAL MEETING OF COUNCIL TO BE HELD
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COMMENCING AT 6:30 PM**

GoToMeeting
Public Access Code: 738-393-413

7. CORRESPONDENCE:

a) Legion Invitation

Moved by Councillor Gardner that Council passes a motion to accept this as information.

**CARRIED
R-23-10-0308**

8. CLARIFICATION OF AGENDA BUSINESS – (Open mic)

Moved by Councillor McKeag Reber that Special Meeting of Council extend past 9:30pm.

**CARRIED
R-23-10-0309**

9. CLOSED SESSION:

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

b) Development - (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)

Moved by Councillor Benson that the Special Meeting of Council temporarily adjourn, and Council sit in Closed Session at this time being 9:22 pm.

**CARRIED
R-23-10-0310**

CAO Losier remained in the meeting for the Closed Session.

Moved by Councillor Gardner that the Special Meeting of Council reconvene from Closed Session at this time being 10:25 pm.

**CARRIED
R-23-10-0311**

10. ADJOURNMENT:

The Special Council Meeting adjourned at 10:26 pm.

These minutes signed this 06th day of November 2023.

Mayor Carnahan

CAO Losier

Town of Calmar Library Board
Box 328
4705 50 Ave
Calmar AB TOC 0V0

October 30, 2023

Mayor Carnahan and Council
Box 705
4901 50 Ave
Calmar AB TOC 0V0

Dear Mayor Carnahan and Members of the Town of Calmar Council,

I am writing on behalf of the Town of Calmar Library Board to formally recommend the appointment of Ms. Rachael Walker to the Calmar Public Library Board. Her extensive experience in various community organizations, and her passion for the library make her an exceptional choice for a 3-year term, commencing November 6, 2023, to November 6, 2026.

Rachael has been an integral part of the community for the past 25 years, residing both within Calmar proper and Leduc County. Throughout this time, Rachael served on the Board of Directors for Leduc Minor Football. Rachael was also an active participant in the PTA at New Humble School and Calmar School, advocating for educational needs of the children.

Currently, Rachael holds key positions on the Board of Directors of the Market on Main and the Calmar AG Society and Curling Club as the Member at Large for the AG Society.

Rachael's active membership in our library is a testament to her genuine passion for literature, education, and community engagement. Rachael's knowledge and enthusiasm for library services will undoubtedly enrich the board's discussions and initiatives. It is for these reasons that the Calmar Library Board endorse Rachael Walker and believe that she will be an invaluable asset to the Calmar Library Board.

Thank you for your time and consideration of this recommendation.

Sincerely,



Tracey Blush
Chair
Town of Calmar Library Board

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
REVENUE				
<u>00-General</u>				
1-00-00-110Residential Taxes	(\$2,414,796.00)	(\$2,417,180.40)	\$2,384.40	100.1%
1-00-00-111Non-Residential Taxes	(636,558.00)	(633,536.61)	(3,021.39)	99.5%
1-00-00-112Minimum Tax Levy	(8,100.00)	(8,116.94)	16.94	100.2%
1-00-00-115Special Tax	0.00	0.00	0.00	0.0%
1-00-00-116Allowance for Uncollected Tax	0.00	0.00	0.00	0.0%
1-00-00-130Franchise Agreements	(600,000.00)	(482,013.25)	(117,986.75)	80.3%
1-00-00-510Penalties & Costs	(140,000.00)	(135,151.14)	(4,848.86)	96.5%
1-00-00-515Tax Recovery Costs	0.00	(4,800.00)	4,800.00	0.0%
1-00-00-550Investment Return	(20,000.00)	(102,771.06)	82,771.06	513.9%
	(3,819,454.00)	(3,783,569.40)	(35,884.60)	99.1%
<u>11 - Legislative</u>				
1-11-00-590Other General Revenue	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>12 - Administration</u>				
1-12-00-490Administration Costs Recovered	(6,000.00)	(4,545.47)	(1,454.53)	75.8%
1-12-00-495Assessment Appeals	0.00	0.00	0.00	0.0%
1-12-00-551Tax Recovery Properties - Property	0.00	0.00	0.00	0.0%
1-12-00-590Other Revenue - Administration	(10,000.00)	(2,484.42)	(7,515.58)	24.8%
1-12-00-730Federal Government Grants	0.00	0.00	0.00	0.0%
1-12-00-840Provincial Government Grants	(27,300.00)	(54,684.00)	27,384.00	200.3%
1-12-00-850Conditional Grants - Other Governments	0.00	0.00	0.00	0.0%
1-12-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
1-12-01-540EVCharging Revenue	0.00	(171.58)	171.58	0.0%
	(43,300.00)	(61,885.47)	18,585.47	142.9%
<u>21 - Policing</u>				
1-21-00-590Policing - Other Revenue	(88,000.00)	(88,023.82)	23.82	100.0%
	(88,000.00)	(88,023.82)	23.82	100.0%
<u>23 - Fire</u>				
1-23-00-590Other General Revenue - Protective	0.00	0.00	0.00	0.0%
1-23-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>24 - Disaster Services</u>				
1-24-00-590Other General Revenues	0.00	0.00	0.00	0.0%
1-24-00-840Provincial Grant	0.00	0.00	0.00	0.0%
1-24-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>26 - Constabulary Services</u>				

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
1-26-00-350 Contract with Other Local Governments	0.00	0.00	0.00	0.0%
1-26-00-410 Municipal Fines	(15,000.00)	(15,170.00)	170.00	101.1%
1-26-00-510 Provincial Fines	(55,000.00)	(22,577.00)	(32,423.00)	41.0%
1-26-00-520 Animal License Fees	(1,000.00)	(1,160.00)	160.00	116.0%
1-26-00-521 Business License Fee	(18,100.00)	(18,095.00)	(5.00)	100.0%
1-26-00-522 Regional Business License	(100.00)	(50.00)	(50.00)	50.0%
1-26-00-590 Other General Revenue	0.00	624.00	(624.00)	0.0%
1-26-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-26-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
1-26-01-410 Municipal Fines	(15,000.00)	(1,560.00)	(13,440.00)	10.4%
	(104,200.00)	(57,988.00)	(46,212.00)	55.7%
<u>32 - Transportation</u>				
1-32-00-410 Costs Recovered	0.00	0.00	0.00	0.0%
1-32-00-590 Other General Revenue	(5,000.00)	(6,863.47)	1,863.47	137.3%
1-32-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(5,000.00)	(6,863.47)	1,863.47	137.3%
<u>41 - Water</u>				
1-41-00-410 Sale of Water	(620,000.00)	(532,078.21)	(87,921.79)	85.8%
1-41-00-490 Water Connection Fees	(8,000.00)	(4,665.00)	(3,335.00)	58.3%
1-41-00-500 Sale of Bulk Water	(50,000.00)	(50,313.07)	313.07	100.6%
1-41-00-510 Penalties and Costs	(5,000.00)	(3,952.51)	(1,047.49)	79.1%
1-41-00-590 Other Revenue Water	0.00	(87.60)	87.60	0.0%
1-41-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-41-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-41-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(683,000.00)	(591,096.39)	(91,903.61)	86.5%
<u>42 - Sanitary</u>				
1-42-00-410 Sanitary Sewer Fees	(400,000.00)	(349,021.59)	(50,978.41)	87.3%
1-42-00-500 Water & Sewer Infrastructure	(90,000.00)	(80,148.83)	(9,851.17)	89.1%
1-42-00-590 Other General Revenue	(200,000.00)	(76,362.00)	(123,638.00)	38.2%
1-42-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-42-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(690,000.00)	(505,532.42)	(184,467.58)	73.3%
<u>43 - Solid Waste</u>				
1-43-00-410 Garbage Service Fees	(190,000.00)	(159,100.80)	(30,899.20)	83.7%
1-43-00-500 Recycling Fees	(92,000.00)	(73,558.50)	(18,441.50)	80.0%
1-43-00-590 Other General Revenue	0.00	(7,339.61)	7,339.61	0.0%
1-43-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(282,000.00)	(239,998.91)	(42,001.09)	85.1%

TOWN OF CALMAR
Trial Balance

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	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	BUDGET	ACTUAL	VARIANCE	%
<u>51 - Family & Community Support</u>				
1-51-00-410 Fees & Programs	(500.00)	(220.00)	(280.00)	44.0%
1-51-00-590 Other General Revenue	(1,000.00)	(2,100.00)	1,100.00	210.0%
1-51-00-840 Provincial Grant	0.00	0.00	0.00	0.0%
1-51-00-850 Regional FCSS Grant	(37,500.00)	(37,548.00)	48.00	100.1%
1-51-01-590 Christmas Elves Program Revenues	(3,500.00)	(14,476.35)	10,976.35	413.6%
	(42,500.00)	(54,344.35)	11,844.35	127.9%
<u>61 - Planning</u>				
1-61-00-400 Land Sales	0.00	0.00	0.00	0.0%
1-61-00-410 Service Fees	(5,500.00)	(7,145.50)	1,645.50	129.9%
1-61-00-411 Subdivision Fees	(750.00)	(3,400.00)	2,650.00	453.3%
1-61-00-510 Safety Codes Council	0.00	0.00	0.00	0.0%
1-61-00-520 Development Permits	(2,000.00)	(3,200.00)	1,200.00	160.0%
1-61-00-530 Building Permits	(40,000.00)	(32,938.92)	(7,061.08)	82.3%
1-61-00-590 Other General Revenue	(1,000.00)	(4,244.07)	3,244.07	424.4%
1-61-00-730 Conditional Grants - Federal	0.00	0.00	0.00	0.0%
1-61-00-840 Conditional Grants - Provincial	0.00	0.00	0.00	0.0%
1-61-00-900 Off Site Levies	0.00	0.00	0.00	0.0%
1-61-00-920 Contributed from Reserves	0.00	0.00	0.00	0.0%
	(49,250.00)	(50,928.49)	1,678.49	103.4%
<u>62 - Economic Development</u>				
1-62-00-410 Promotional Revenue	0.00	(855.00)	855.00	0.0%
1-62-00-590 Other General Revenue	(7,500.00)	(47.62)	(7,452.38)	0.6%
1-62-00-840 Conditional Grant - Provincial	0.00	0.00	0.00	0.0%
1-62-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	(7,500.00)	(902.62)	(6,597.38)	12.0%
<u>72-00 - Parks General</u>				
1-72-00-590 Other General Revenues	(2,500.00)	(12,766.00)	10,266.00	510.6%
1-72-00-591 Fair Revenues - Calmar Days	(500.00)	(760.70)	260.70	152.1%
1-72-00-592 Program Center Rental	(2,000.00)	(2,520.00)	520.00	126.0%
1-72-00-850 Other Local Government Grants	(282,750.00)	(147,392.64)	(135,357.36)	52.1%
1-72-00-860 Grants from Others	(500.00)	(5,000.00)	4,500.00	1000.0%
1-72-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	(288,250.00)	(168,439.34)	(119,810.66)	58.4%
<u>72-01 - Parks Sportsgrounds</u>				
1-72-01-410 Rental Fees	(5,400.00)	(10,115.00)	4,715.00	187.3%
1-72-01-411 Community Hall Rental Fees	0.00	0.00	0.00	0.0%
1-72-01-590 Other General Revenue	0.00	(6,512.50)	6,512.50	0.0%
1-72-01-860 Grants from Others	(8,000.00)	0.00	(8,000.00)	0.0%

TOWN OF CALMAR
Trial Balance

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	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	BUDGET	ACTUAL	VARIANCE	%
	(13,400.00)	(16,627.50)	3,227.50	124.1%
<u>72-02 - Parks Arena</u>				
1-72-02-410Ice Rental Fees	(125,000.00)	(145,064.77)	20,064.77	116.1%
1-72-02-590Other General Revenue	(2,000.00)	(13,909.14)	11,909.14	695.5%
1-72-02-850Other Local Government Grants	0.00	0.00	0.00	0.0%
1-72-02-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	(127,000.00)	(158,973.91)	31,973.91	125.2%
<u>72-03 - Fair Revenue</u>				
1-72-03-591Calmar Days	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>74 - Library</u>				
1-74-00-410Fines & Memberships Fees	(1,000.00)	0.00	(1,000.00)	0.0%
1-74-00-490General Revenue	(700.00)	(697.39)	(2.61)	99.6%
1-74-00-590Book Sales	(300.00)	0.00	(300.00)	0.0%
1-74-00-840Provincial Library Operating Grant	(16,600.00)	(11,810.00)	(4,790.00)	71.1%
1-74-00-841Other Grants	(9,000.00)	(22,977.00)	13,977.00	255.3%
1-74-00-850Other Local Government Contributions	(73,400.00)	(38,048.00)	(35,352.00)	51.8%
1-74-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
1-74-01-850Other Local Government Contributions	(2,600.00)	0.00	(2,600.00)	0.0%
	(103,600.00)	(73,532.39)	(30,067.61)	71.0%
<u>97 - Requisitions</u>				
1-97-00-745Education Levy - Residential	(564,260.00)	(564,460.72)	200.72	100.0%
1-97-00-750Education Levy - Non-Residential	(176,720.00)	(176,642.73)	(77.27)	100.0%
1-97-00-755Leduc Foundation Levy	(7,100.00)	(7,103.45)	3.45	100.0%
1-97-00-757Rural Policing Levy	0.00	0.00	0.00	0.0%
	(748,080.00)	(748,206.90)	126.90	100.0%
TOTAL REVENUES	(7,094,534.00)	(6,606,913.38)	(487,620.62)	93.1%
Check Sum (Must be zero)	0.00	0.00	0.00	0.0%

EXPENSES

11 - Legislative

2-11-00-110Wages & Salaries	0.00	0.00	0.00	0.0%
2-11-00-115Overtime	0.00	0.00	0.00	0.0%
2-11-00-130Employer's Contributions	0.00	0.00	0.00	0.0%
2-11-00-136WCB Fees	0.00	0.00	0.00	0.0%
2-11-00-148Training & Development	10,000.00	155.00	9,845.00	1.6%
2-11-00-215Freight & Postage	700.00	328.43	371.57	46.9%
2-11-00-217Telephone	7,200.00	5,271.19	1,928.81	73.2%
2-11-00-220Advertising	3,000.00	1,313.26	1,686.74	43.8%

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-11-00-222 Memberships & Subscriptions	4,700.00	4,092.62	607.38	87.1%
2-11-00-223 Special Projects	40,000.00	40,279.70	(279.70)	100.7%
2-11-00-224 Other Projects	3,614.00	3,614.00	0.00	100.0%
2-11-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-11-00-250 Building Repairs & Maintenance	1,000.00	0.00	1,000.00	0.0%
2-11-00-270 Insurance	3,100.00	2,355.87	744.13	76.0%
2-11-00-510 Printing & Stationary	1,500.00	691.63	808.37	46.1%
2-11-00-511 Special Events Hosting	4,000.00	2,060.86	1,939.14	51.5%
2-11-00-520 Equipment, Parts Repairs & Maint	1,000.00	114.46	885.54	11.4%
2-11-00-540 Power	2,275.00	1,069.57	1,205.43	47.0%
2-11-00-541 Natural Gas	1,620.00	607.09	1,012.91	37.5%
2-11-00-590 Other General Expenses - Legislative	2,000.00	1,674.02	325.98	83.7%
2-11-01-110 Councillor Faulkner - Remuneration &	18,600.00	12,546.20	6,053.80	67.5%
2-11-01-130 Councillor Faulkner - Benefits	1,000.00	731.36	268.64	73.1%
2-11-01-140 Councillor Faulkner - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-01-148 Councillor Faulkner - Training &	3,700.00	1,724.55	1,975.45	46.6%
2-11-01-212 Councillor Faulkner - Mileage	1,000.00	55.24	944.76	5.5%
2-11-13-110 Councillor Gardner - Remuneration &	19,800.00	13,471.20	6,328.80	68.0%
2-11-13-130 Councillor Gardner - Benefits	1,000.00	786.40	213.60	78.6%
2-11-13-140 Councillor Gardner - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-13-148 Councillor Gardner - Training &	3,700.00	920.00	2,780.00	24.9%
2-11-13-212 Councillor Gardner - Mileage	1,000.00	261.82	738.18	26.2%
2-11-17-110 Mayor Carnahan - Remuneration & Fees	27,000.00	19,117.40	7,882.60	70.8%
2-11-17-130 Mayor Carnahan - Benefits	1,350.00	1,122.35	227.65	83.1%
2-11-17-140 Mayor Carnahan - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-17-148 Mayor Carnahan - Training &	3,700.00	2,141.42	1,558.58	57.9%
2-11-17-212 Mayor Carnahan - Mileage	1,000.00	83.96	916.04	8.4%
2-11-18-110 Councillor Benson - Remuneration &	18,600.00	9,196.20	9,403.80	49.4%
2-11-18-130 Councillor Benson - Benefits	1,000.00	509.57	490.43	51.0%
2-11-18-140 Councillor Benson - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-18-148 Councillor Benson - Training &	3,700.00	275.00	3,425.00	7.4%
2-11-18-212 Councillor Benson - Mileage	1,000.00	0.00	1,000.00	0.0%
2-11-19-110 Councillor McKeag - Remuneration &	18,600.00	12,296.20	6,303.80	66.1%
2-11-19-130 Councillor McKeag - Benefits	1,000.00	716.50	283.50	71.7%
2-11-19-140 Councillor McKeag - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-19-148 Councillor McKeag - Training &	3,700.00	1,768.35	1,931.65	47.8%
2-11-19-212 Councillor McKeag - Mileage	1,000.00	48.61	951.39	4.9%
	217,159.00	141,400.03	75,758.97	65.1%

12 - Administration

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-12-00-100 Amortization	0.00	0.00	0.00	0.0%
2-12-00-110 Wages & Salaries	288,185.00	243,757.10	44,427.90	84.6%
2-12-00-115 Overtime	500.00	292.40	207.60	58.5%
2-12-00-130 Employer Contributions	40,500.00	49,429.96	(8,929.96)	122.0%
2-12-00-136 Workers' Compensation Board Fees	7,200.00	5,728.20	1,471.80	79.6%
2-12-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-12-00-148 Training & Development	12,500.00	11,964.80	535.20	95.7%
2-12-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-12-00-212 Mileage	1,500.00	396.79	1,103.21	26.5%
2-12-00-215 Freight & Postage	5,500.00	2,586.98	2,913.02	47.0%
2-12-00-217 Telephone	5,500.00	6,367.39	(867.39)	115.8%
2-12-00-220 Advertising	2,000.00	595.00	1,405.00	29.8%
2-12-00-222 Memberships & Subscriptions	2,500.00	2,253.27	246.73	90.1%
2-12-00-223 Recognition & Bonuses	0.00	0.00	0.00	0.0%
2-12-00-231 Auditor	40,000.00	(69.95)	40,069.95	(0.2%)
2-12-00-232 Assessment Services	18,500.00	14,583.80	3,916.20	78.8%
2-12-00-233 Legal Fees	10,000.00	531.56	9,468.44	5.3%
2-12-00-250 Building Repairs & Maintenance	8,000.00	11,190.91	(3,190.91)	139.9%
2-12-00-270 Insurance	6,000.00	4,745.61	1,254.39	79.1%
2-12-00-290 Entertainment & Hospitality	1,000.00	0.00	1,000.00	0.0%
2-12-00-510 Printing & Stationary	4,500.00	2,998.28	1,501.72	66.6%
2-12-00-511 Household Goods & Miscellaneous	6,000.00	2,002.20	3,997.80	33.4%
2-12-00-512 Janitor Contract	12,225.00	9,830.00	2,395.00	80.4%
2-12-00-513 Equipment Leases & Contracts	115,000.00	99,450.93	15,549.07	86.5%
2-12-00-516 Alarm Maintenance	500.00	100.00	400.00	20.0%
2-12-00-520 Equipment Parts, Repairs, &	6,000.00	791.84	5,208.16	13.2%
2-12-00-540 Power	5,075.00	2,673.99	2,401.01	52.7%
2-12-00-541 Natural Gas	5,085.00	2,833.34	2,251.66	55.7%
2-12-00-590 Other General Expenses	7,500.00	1,988.41	5,511.59	26.5%
2-12-00-761 Transfer to Reserves	319,000.00	0.00	319,000.00	0.0%
2-12-00-810 Bank Charges & Fees	8,200.00	6,636.85	1,563.15	80.9%
2-12-00-831 Debenture Principle	0.00	0.00	0.00	0.0%
2-12-00-832 Debenture Interest	0.00	0.00	0.00	0.0%
2-12-00-910 Tax Cancellations	0.00	746.00	(746.00)	0.0%
2-12-00-920 Bad Debts	0.00	0.00	0.00	0.0%
2-12-00-999 Contingency Fund	59,000.00	6,765.00	52,235.00	11.5%
2-12-01-148 All Staff Training	1,000.00	0.00	1,000.00	0.0%
2-12-01-540 EV Power	0.00	7,725.86	(7,725.86)	0.0%
	998,470.00	498,896.52	499,573.48	50.0%

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
<u>21 - Policing</u>				
2-21-00-745 Provincial Policing Requisition	88,000.00	88,764.00	(764.00)	100.9%
	88,000.00	88,764.00	(764.00)	100.9%
<u>23 - Fire</u>				
2-23-00-250 Building Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-23-00-270 Insurance	2,400.00	1,825.57	574.43	76.1%
2-23-00-514 Contracted Services & Communications	166,000.00	96,049.39	69,950.61	57.9%
2-23-00-540 Power	4,550.00	0.00	4,550.00	0.0%
2-23-00-541 Natural Gas	13,860.00	0.00	13,860.00	0.0%
	186,810.00	97,874.96	88,935.04	52.4%
<u>24 - Disaster Services</u>				
2-24-00-110 Wages & Salaries	43,204.80	39,304.43	3,900.37	91.0%
2-24-00-115 Disaster - Overtime Earnings	0.00	0.00	0.00	0.0%
2-24-00-130 Employer Contributions	6,481.00	6,682.02	(201.02)	103.1%
2-24-00-136 WCB Fees	1,200.00	885.30	314.70	73.8%
2-24-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-24-00-148 Training & Development	10,000.00	2,234.66	7,765.34	22.3%
2-24-00-217 Disaster Services Emergency Line	1,000.00	751.15	248.85	75.1%
2-24-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-24-00-250 Building Repairs & Maintenance OH&S	4,000.00	701.41	3,298.59	17.5%
2-24-00-520 Equipment Parts, Repairs & Maintenance	3,000.00	1,116.44	1,883.56	37.2%
2-24-00-522 Vehicle Parts, Repairs & Maintenance	500.00	0.00	500.00	0.0%
2-24-00-590 Other General Expenses	22,200.00	667.42	21,532.58	3.0%
2-24-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-24-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
	91,585.80	52,342.83	39,242.97	57.2%
<u>26 - Constabulary Services</u>				
2-26-00-110 Wages & Salaries	141,211.20	86,478.71	54,732.49	61.2%
2-26-00-115 Overtime	0.00	0.00	0.00	0.0%
2-26-00-130 Employer Contributions	21,181.68	14,886.93	6,294.75	70.3%
2-26-00-136 WCB Fees	2,000.00	1,475.51	524.49	73.8%
2-26-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-26-00-148 Training & Development	6,300.00	2,701.38	3,598.62	42.9%
2-26-00-210 Vehicle Expense	300.00	0.00	300.00	0.0%
2-26-00-211 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-26-00-215 Freight & Postage	1,200.00	656.82	543.18	54.7%
2-26-00-217 Telephone	1,800.00	1,517.12	282.88	84.3%
2-26-00-220 Advertising	500.00	0.00	500.00	0.0%
2-26-00-222 Memberships & Subscriptions	4,000.00	4,777.49	(777.49)	119.4%

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-26-00-223 Victims Services	2,400.00	2,400.00	0.00	100.0%
2-26-00-225 Citizens on Patrol	0.00	0.00	0.00	0.0%
2-26-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-26-00-233 Legal Fees	2,000.00	0.00	2,000.00	0.0%
2-26-00-235 Vet & Pound Fees	5,000.00	2,529.58	2,470.42	50.6%
2-26-00-270 Insurance	3,250.00	2,470.92	779.08	76.0%
2-26-00-510 Printing & Stationary	1,000.00	1,515.89	(515.89)	151.6%
2-26-00-511 Household Goods & Miscellaneous	1,000.00	226.37	773.63	22.6%
2-26-00-513 Contracted Services	6,000.00	2,228.00	3,772.00	37.1%
2-26-00-520 Equipment Parts, Repairs & Maintenance	5,000.00	6,084.56	(1,084.56)	121.7%
2-26-00-521 Fuel & Oil	5,000.00	2,422.16	2,577.84	48.4%
2-26-00-522 Vehilce Parts, Repairs & Maintenance	2,500.00	434.09	2,065.91	17.4%
2-26-00-540 Power	700.00	3,825.85	(3,125.85)	546.6%
2-26-00-541 Natural Gas	1,390.00	4,530.85	(3,140.85)	326.0%
2-26-00-590 Other General Expenses	0.00	0.00	0.00	0.0%
2-26-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-26-01-240 Bylaw Enforcement	30,000.00	15,870.00	14,130.00	52.9%
	243,732.88	157,032.23	86,700.65	64.4%
<u>32 - Transportation</u>				
2-32-00-110 Wages & Salaries	124,293.45	114,012.55	10,280.90	91.7%
2-32-00-115 Overtime	7,000.00	3,147.43	3,852.57	45.0%
2-32-00-116 On Call	10,000.00	0.00	10,000.00	0.0%
2-32-00-117 Casual Labour	0.00	0.00	0.00	0.0%
2-32-00-130 Employer Contributions	18,644.02	16,391.93	2,252.09	87.9%
2-32-00-136 Workers Comensation Board Fees	2,800.00	2,065.70	734.30	73.8%
2-32-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-32-00-148 Training & Development	5,000.00	3,776.00	1,224.00	75.5%
2-32-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-32-00-212 Mileage	500.00	0.00	500.00	0.0%
2-32-00-215 Freight & Postage	600.00	197.06	402.94	32.8%
2-32-00-217 Telephone	3,000.00	2,404.96	595.04	80.2%
2-32-00-220 Advertising	500.00	0.00	500.00	0.0%
2-32-00-230 Engineering Fees	25,000.00	2,274.00	22,726.00	9.1%
2-32-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-32-00-250 Building Repairs & Maintenance	20,000.00	10,997.51	9,002.49	55.0%
2-32-00-252 R/R Ditch Maintenance	0.00	0.00	0.00	0.0%
2-32-00-253 Roadway Maintenance	50,000.00	34,195.10	15,804.90	68.4%
2-32-00-254 Sidewalk Maintenance	35,000.00	0.00	35,000.00	0.0%
2-32-00-260 Equipment Lease & Rental	2,000.00	(1,866.00)	3,866.00	(93.3%)

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-32-00-270Insurance	17,000.00	12,988.44	4,011.56	76.4%
2-32-00-510Printing & Stationary	600.00	438.13	161.87	73.0%
2-32-00-511Shop Supplies & Miscellaneous Supplies	15,000.00	12,510.29	2,489.71	83.4%
2-32-00-513Contracted Services	17,000.00	13,230.92	3,769.08	77.8%
2-32-00-516Alarm	0.00	100.00	(100.00)	0.0%
2-32-00-520Equipment Maintenance & Repair	47,000.00	39,908.24	7,091.76	84.9%
2-32-00-521Fuel & Oil	30,000.00	27,899.06	2,100.94	93.0%
2-32-00-522 Vehicle Parts, Repairs & Maintenance	12,000.00	2,975.92	9,024.08	24.8%
2-32-00-523 Small Tools	5,000.00	1,073.68	3,926.32	21.5%
2-32-00-524 Traffic Safety Devices	4,000.00	549.72	3,450.28	13.7%
2-32-00-530 Road Materials	48,000.00	20,102.08	27,897.92	41.9%
2-32-00-531 Safety Equipment	5,000.00	4,537.20	462.80	90.7%
2-32-00-540 Power	24,500.00	12,285.13	12,214.87	50.1%
2-32-00-541 Natural Gas	8,320.00	2,756.89	5,563.11	33.1%
2-32-00-542 Power - Street Lights	242,000.00	104,996.64	137,003.36	43.4%
2-32-00-590 Other General Expenses	5,000.00	0.00	5,000.00	0.0%
2-32-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-32-00-831 Debenture Principle	167,000.00	166,852.68	147.32	99.9%
2-32-00-832 Debenture Interest	79,000.00	78,672.26	327.74	99.6%
	1,030,757.47	689,473.52	341,283.95	66.9%
<u>41 - Water</u>				
2-41-00-110 Wages & Salaries	124,293.45	113,305.84	10,987.61	91.2%
2-41-00-115 Overtime	5,000.00	3,103.86	1,896.14	62.1%
2-41-00-116 On Call	0.00	0.00	0.00	0.0%
2-41-00-130 Employer Contributions	18,644.02	16,269.92	2,374.10	87.3%
2-41-00-136 Workers' Compensation Board Fees	2,800.00	2,065.70	734.30	73.8%
2-41-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-41-00-148 Training & Development	7,000.00	3,460.42	3,539.58	49.4%
2-41-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-41-00-212 Mileage	500.00	0.00	500.00	0.0%
2-41-00-215 Freight & Postage	800.00	328.43	471.57	41.1%
2-41-00-217 Telephone	5,500.00	3,979.58	1,520.42	72.4%
2-41-00-220 Advertising	500.00	0.00	500.00	0.0%
2-41-00-222 Memberships & Subscriptions	700.00	470.23	229.77	67.2%
2-41-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-41-00-250 Building Repairs & Maintenance	1,000.00	634.00	366.00	63.4%
2-41-00-253 Infrastructure Maintenance	0.00	0.00	0.00	0.0%
2-41-00-260 Equipment Lease & Rental	500.00	0.00	500.00	0.0%
2-41-00-270 Insurance	10,000.00	7,599.57	2,400.43	76.0%

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-41-00-300 Water Purchases	400,000.00	271,954.64	128,045.36	68.0%
2-41-00-510 Printing & Stationary	4,000.00	2,461.00	1,539.00	61.5%
2-41-00-511 Household Goods & Miscellaneous	2,000.00	1,685.09	314.91	84.3%
2-41-00-512 Janitor Service	0.00	0.00	0.00	0.0%
2-41-00-513 Contracted Services	5,000.00	7,533.53	(2,533.53)	150.7%
2-41-00-516 Alarm	0.00	0.00	0.00	0.0%
2-41-00-520 Equipment Parts, Repairs & Maintenance	30,000.00	42,610.20	(12,610.20)	142.0%
2-41-00-521 Fuel & Oil	3,000.00	1,215.60	1,784.40	40.5%
2-41-00-522 Infrastructure Repairs	60,000.00	65,816.25	(5,816.25)	109.7%
2-41-00-523 Small Tools	500.00	67.53	432.47	13.5%
2-41-00-530 Water Meters	20,000.00	18,791.40	1,208.60	94.0%
2-41-00-540 Power	40,250.00	16,706.89	23,543.11	41.5%
2-41-00-541 Natural Gas	23,400.00	9,030.35	14,369.65	38.6%
2-41-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-41-00-831 Debenture Principle	65,900.00	50,246.26	15,653.74	76.2%
2-41-00-832 Debenture Interest	17,500.00	10,470.44	7,029.56	59.8%
2-41-00-920 Bad Debts	0.00	93.80	(93.80)	0.0%
	848,787.47	649,900.53	198,886.94	76.6%
<u>42 - Sanitary</u>				
2-42-00-110 Wages & Salaries	124,293.45	113,312.87	10,980.58	91.2%
2-42-00-115 Overtime	2,400.00	3,104.30	(704.30)	129.3%
2-42-00-116 On Call	0.00	0.00	0.00	0.0%
2-42-00-130 Employer Contributions	18,644.02	16,272.33	2,371.69	87.3%
2-42-00-136 Workers' Compensation Board Fees	2,800.00	2,065.70	734.30	73.8%
2-42-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-42-00-148 Training & Development	3,000.00	3,363.07	(363.07)	112.1%
2-42-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-42-00-215 Freight & Postage	1,000.00	328.43	671.57	32.8%
2-42-00-217 Telephone	2,500.00	1,727.79	772.21	69.1%
2-42-00-230 Engineering Fees	0.00	0.00	0.00	0.0%
2-42-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-42-00-253 Infrastructure Maintenance	0.00	7,088.12	(7,088.12)	0.0%
2-42-00-254 Weed Control	1,500.00	0.00	1,500.00	0.0%
2-42-00-260 Equipment Lease & Rental	1,000.00	0.00	1,000.00	0.0%
2-42-00-270 Insurance	11,000.00	8,374.79	2,625.21	76.1%
2-42-00-510 Printing & Stationary	500.00	323.35	176.65	64.7%
2-42-00-511 Household Goods & Miscellaneous	600.00	243.10	356.90	40.5%
2-42-00-513 Contracted Services	17,000.00	25,630.44	(8,630.44)	150.8%
2-42-00-516 Alarm	0.00	0.00	0.00	0.0%

TOWN OF CALMAR
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-42-00-520 Equipment Parts, Repairs & Maintenance	15,000.00	13,191.29	1,808.71	87.9%
2-42-00-521 Fuel & Oil	2,300.00	1,200.24	1,099.76	52.2%
2-42-00-522 Vehicle Parts, Repairs & Maintenance	1,500.00	0.00	1,500.00	0.0%
2-42-00-523 Small Tools	500.00	0.00	500.00	0.0%
2-42-00-525 Water & Sewer Infrastructure	33,000.00	38,027.52	(5,027.52)	115.2%
2-42-00-530 Chemical Supplies	12,000.00	11,519.75	480.25	96.0%
2-42-00-540 Power	112,000.00	39,590.35	72,409.65	35.3%
2-42-00-761 Transfer to Reserves	180,000.00	0.00	180,000.00	0.0%
2-42-00-831 Debenture Principle	82,600.00	58,002.35	24,597.65	70.2%
2-42-00-832 Debenture Interest	11,800.00	7,708.36	4,091.64	65.3%
2-42-00-920 Bad Debts	0.00	0.00	0.00	0.0%
	636,937.47	351,074.15	285,863.32	55.1%
<u>43 - Solid Waste</u>				
2-43-00-110 Salaries & Wages	84,668.65	77,888.53	6,780.12	92.0%
2-43-00-115 Overtime	1,200.00	2,086.71	(886.71)	173.9%
2-43-00-130 Employer Contributions	12,700.30	11,634.15	1,066.15	91.6%
2-43-00-136 Workers' Compensation Board Fees	2,800.00	2,065.70	734.30	73.8%
2-43-00-215 Freight & Postage	800.00	328.43	471.57	41.1%
2-43-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-43-00-270 Insurance	3,300.00	2,507.86	792.14	76.0%
2-43-00-300 Landfill Fees & Charges	48,000.00	12,513.49	35,486.51	26.1%
2-43-00-510 Printing & Stationary	500.00	323.35	176.65	64.7%
2-43-00-513 Contracted Services	27,000.00	18,099.75	8,900.25	67.0%
2-43-00-514 Garbage Service Contract	91,000.00	73,063.23	17,936.77	80.3%
2-43-00-515 Recycling Service Contract	40,000.00	27,242.98	12,757.02	68.1%
2-43-00-540 Power	2,100.00	538.97	1,561.03	25.7%
2-43-00-541 Natural Gas	9,700.00	3,372.70	6,327.30	34.8%
2-43-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	323,768.95	231,665.85	92,103.10	71.6%
<u>49 - Recycling</u>				
2-49-00-513 Recycling Contracted Services	0.00	0.00	0.00	0.0%
2-49-00-515 Recycling Service Contract	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>51 - Family & Community Services</u>				
2-51-00-110 Wages & Salaries	36,600.00	29,697.20	6,902.80	81.1%
2-51-00-115 Overtime	500.00	0.00	500.00	0.0%
2-51-00-130 Employer Contributions	5,490.00	5,122.74	367.26	93.3%
2-51-00-136 Workers' Compensation Board Fees	1,600.00	1,475.50	124.50	92.2%
2-51-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%

TOWN OF CALMAR
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-51-00-148 Training & Development	2,500.00	0.00	2,500.00	0.0%
2-51-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-51-00-212 Mileage	500.00	43.42	456.58	8.7%
2-51-00-215 Freight & Postage	700.00	328.43	371.57	46.9%
2-51-00-217 Telephone	750.00	932.70	(182.70)	124.4%
2-51-00-220 Advertising	2,100.00	1,300.00	800.00	61.9%
2-51-00-221 Program Hosting Expense	8,000.00	7,504.86	495.14	93.8%
2-51-00-222 FCSS Municipal Cost Share Portion	13,800.00	13,551.00	249.00	98.2%
2-51-00-225 Volunteer Recognition	2,000.00	500.00	1,500.00	25.0%
2-51-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-51-00-260 Office Rental	0.00	0.00	0.00	0.0%
2-51-00-270 Insurance	600.00	455.97	144.03	76.0%
2-51-00-510 Printing & Stationary	800.00	791.11	8.89	98.9%
2-51-00-511 Household & Miscellaneous Goods	300.00	0.00	300.00	0.0%
2-51-00-520 Equipment Parts, Repairs & Maintenance	400.00	0.00	400.00	0.0%
2-51-00-540 Power	1,050.00	534.73	515.27	50.9%
2-51-00-541 Natural Gas	1,625.00	607.10	1,017.90	37.4%
2-51-00-590 Other General Expenses	500.00	185.92	314.08	37.2%
2-51-01-511 Christmas Elves Prog. Donation Exp.	5,750.00	0.00	5,750.00	0.0%
2-51-01-512 Christmas Elves Prog. Hosting Exp.	0.00	0.00	0.00	0.0%
	85,565.00	63,030.68	22,534.32	73.7%
<u>61 - Planning & Development</u>				
2-61-00-110 Wages & Salaries	88,780.00	76,344.54	12,435.46	86.0%
2-61-00-115 Overtime	0.00	0.00	0.00	0.0%
2-61-00-130 Employer Contributions	13,317.00	8,290.22	5,026.78	62.3%
2-61-00-136 Workers' Compensation Board Fees	1,600.00	1,475.50	124.50	92.2%
2-61-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-61-00-148 Training & Development	2,500.00	1,665.78	834.22	66.6%
2-61-00-150 S.D.A.B. Meeting Fees	1,000.00	480.00	520.00	48.0%
2-61-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-61-00-215 Freight & Postage	1,500.00	656.82	843.18	43.8%
2-61-00-217 Telephone	1,200.00	834.28	365.72	69.5%
2-61-00-220 Advertising	3,200.00	7,211.02	(4,011.02)	225.3%
2-61-00-221 Title & Land Seaches	1,000.00	1,232.00	(232.00)	123.2%
2-61-00-222 Memberships & Subscriptions	1,300.00	759.02	540.98	58.4%
2-61-00-223 Subdivision & Development Costs	0.00	400.00	(400.00)	0.0%
2-61-00-230 Engineering Fees	40,000.00	13,096.75	26,903.25	32.7%
2-61-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-61-00-232 Inspection Fees	18,000.00	12,744.63	5,255.37	70.8%

TOWN OF CALMAR
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-61-00-233 Legal Fees	12,500.00	11,367.50	1,132.50	90.9%
2-61-00-234 Planning Fees	0.00	0.00	0.00	0.0%
2-61-00-510 Printing & Stationary	800.00	451.07	348.93	56.4%
2-61-00-513 Contracted Services	30,000.00	23,617.97	6,382.03	78.7%
2-61-00-515 Other Contracted Services	0.00	0.00	0.00	0.0%
2-61-00-520 Cost of Land Sold	0.00	0.00	0.00	0.0%
2-61-00-540 Admin Power	175.00	0.00	175.00	0.0%
2-61-00-591 Cost of Land Re-Sale	0.00	0.00	0.00	0.0%
2-61-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	216,872.00	160,627.10	56,244.90	74.1%

62 - Economic Development

2-62-00-110 Wages & Salaries	118,000.00	91,916.46	26,083.54	77.9%
2-62-00-115 Overtime	2,350.00	346.76	2,003.24	14.8%
2-62-00-130 Employer Contributions	17,700.00	13,387.62	4,312.38	75.6%
2-62-00-136 Workers' Compensation Board Fees	3,200.00	2,655.92	544.08	83.0%
2-62-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-62-00-148 Training & Development	2,000.00	2,378.61	(378.61)	118.9%
2-62-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-62-00-212 Mileage	2,000.00	55.27	1,944.73	2.8%
2-62-00-215 Freight & Postage	700.00	328.43	371.57	46.9%
2-62-00-217 Telephone	600.00	450.00	150.00	75.0%
2-62-00-220 Advertising	25,000.00	7,814.23	17,185.77	31.3%
2-62-00-222 Memberships & Subscriptions	6,500.00	676.57	5,823.43	10.4%
2-62-00-223 Promotion & Research	3,200.00	9,971.92	(6,771.92)	311.6%
2-62-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-62-00-510 Printing & Stationary	900.00	757.13	142.87	84.1%
2-62-00-511 Miscellaneous	600.00	163.56	436.44	27.3%
2-62-00-513 Contracted Services	4,700.00	3,817.71	882.29	81.2%
2-62-00-540 Power	175.00	0.00	175.00	0.0%
2-62-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-62-00-900 Grants to Others	35,000.00	14,000.00	21,000.00	40.0%
	222,625.00	148,720.19	73,904.81	66.8%

72-00 - Parks General

2-72-00-110 Wages & Salaries	114,196.00	101,372.98	12,823.02	88.8%
2-72-00-112 Getaway Supervisors Contract	20,000.00	17,444.02	2,555.98	87.2%
2-72-00-115 Overtime	2,280.00	7,077.32	(4,797.32)	310.4%
2-72-00-130 Employer Contributions	20,129.40	14,952.05	5,177.35	74.3%
2-72-00-136 Workers' Compensation Board Fees	3,200.00	2,655.92	544.08	83.0%
2-72-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-72-00-148 Training & Development	2,900.00	0.00	2,900.00	0.0%
2-72-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-72-00-212 Mileage	1,000.00	0.00	1,000.00	0.0%
2-72-00-215 Freight & Postage	750.00	366.87	383.13	48.9%
2-72-00-217 Telephone	1,600.00	2,228.00	(628.00)	139.3%
2-72-00-220 Advertising	2,000.00	0.00	2,000.00	0.0%
2-72-00-221 Promotions & Hosting	15,000.00	3,989.84	11,010.16	26.6%
2-72-00-222 Memberships & Subscriptions	900.00	315.00	585.00	35.0%
2-72-00-225 Volunteer Recognition	1,100.00	125.00	975.00	11.4%
2-72-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-00-250 Facility Maintenance	4,100.00	0.00	4,100.00	0.0%
2-72-00-270 Insurance	2,800.00	2,127.88	672.12	76.0%
2-72-00-510 Printing & Stationary	3,000.00	2,431.48	568.52	81.0%
2-72-00-511 Household & Miscellaneous Supplies	1,000.00	25.00	975.00	2.5%
2-72-00-513 Contracted Services	1,000.00	1,128.68	(128.68)	112.9%
2-72-00-540 Power	4,900.00	2,188.27	2,711.73	44.7%
2-72-00-541 Natural Gas	3,950.00	1,542.29	2,407.71	39.0%
2-72-00-590 Communities in Bloom	30,000.00	27,381.28	2,618.72	91.3%
2-72-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-00-823 Financing - Solar Panels	0.00	0.00	0.00	0.0%
	235,805.40	187,351.88	48,453.52	79.5%
 <u>72-01 - Parks Sportsgrounds</u>				
2-72-01-110 Wages & Salaries	108,209.00	107,818.22	390.78	99.6%
2-72-01-115 Overtime	1,800.00	4,288.06	(2,488.06)	238.2%
2-72-01-117 Casual Labour - Parks	38,000.00	19,287.97	18,712.03	50.8%
2-72-01-130 Employer Contributions	16,231.35	22,507.54	(6,276.19)	138.7%
2-72-01-136 Workers' Compensation Board Fees	2,400.00	1,770.60	629.40	73.8%
2-72-01-140 Meals & Lodging	1,500.00	891.09	608.91	59.4%
2-72-01-148 Training & Development	3,000.00	2,351.94	648.06	78.4%
2-72-01-220 Advertising	500.00	0.00	500.00	0.0%
2-72-01-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-01-250 Facility Maintenance	50,000.00	29,186.22	20,813.78	58.4%
2-72-01-260 Equipment Lease & Rental	2,000.00	168.40	1,831.60	8.4%
2-72-01-270 Insurance	4,900.00	3,742.52	1,157.48	76.4%
2-72-01-511 Miscellaneous Supplies	10,000.00	5,150.51	4,849.49	51.5%
2-72-01-513 Contracted Services	22,000.00	26,866.33	(4,866.33)	122.1%
2-72-01-520 Equipment Parts, Repair & Maintenance	16,300.00	6,524.38	9,775.62	40.0%
2-72-01-521 Fuel & Oil	9,500.00	8,316.03	1,183.97	87.5%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-72-01-522 Vehicle Parts, Repairs & Maintenance	2,700.00	1,432.77	1,267.23	53.1%
2-72-01-523 Small Tools	1,300.00	543.28	756.72	41.8%
2-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	290,340.35	240,845.86	49,494.49	83.0%
<u>72-02 Parks Arena</u>				
2-72-02-110 Wages & Salaries	108,209.00	106,519.24	1,689.76	98.4%
2-72-02-115 Overtime	1,800.00	4,635.61	(2,835.61)	257.5%
2-72-02-117 Arena - Casual Labour	15,000.00	23,463.95	(8,463.95)	156.4%
2-72-02-130 Employer Contributions	16,231.35	22,176.29	(5,944.94)	136.6%
2-72-02-136 Workers' Compensation Board Fees	2,400.00	1,770.60	629.40	73.8%
2-72-02-140 Meals & Lodging	2,100.00	1,871.39	228.61	89.1%
2-72-02-148 Training & Development	3,500.00	3,262.05	237.95	93.2%
2-72-02-215 Freight & Postage	700.00	328.26	371.74	46.9%
2-72-02-217 Telephone	2,500.00	2,014.95	485.05	80.6%
2-72-02-222 Memberships	900.00	441.00	459.00	49.0%
2-72-02-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-02-250 Facility Maintenance	20,000.00	20,836.28	(836.28)	104.2%
2-72-02-270 Insurance	30,900.00	23,488.62	7,411.38	76.0%
2-72-02-510 Printing & Stationary	600.00	323.25	276.75	53.9%
2-72-02-511 Household & Miscellaneous Supplies	11,000.00	11,625.29	(625.29)	105.7%
2-72-02-513 Contracted Services	15,300.00	8,094.38	7,205.62	52.9%
2-72-02-516 Alarm	500.00	100.00	400.00	20.0%
2-72-02-520 Equipment Parts, Repair & Maintenance	14,000.00	13,666.49	333.51	97.6%
2-72-02-521 Fuel & Oil	1,500.00	704.72	795.28	47.0%
2-72-02-523 Small Tools	600.00	155.48	444.52	25.9%
2-72-02-540 Power	87,500.00	19,386.26	68,113.74	22.2%
2-72-02-541 Natural Gas	32,350.00	14,301.79	18,048.21	44.2%
2-72-02-590 Safety Equipment	3,000.00	1,670.50	1,329.50	55.7%
2-72-02-591 Donations	0.00	0.00	0.00	0.0%
2-72-02-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-02-821 Debenture Interest	5,956.91	4,456.74	1,500.17	74.8%
2-72-02-822 Debenture Principle	11,816.65	8,873.43	2,943.22	75.1%
2-72-02-920 Bad Debts	0.00	0.00	0.00	0.0%
	388,363.91	294,166.57	94,197.34	75.7%
<u>72-03 - 06 Fair Expenses</u>				
2-72-03-221 Calmar Fair Days	30,000.00	22,606.88	7,393.12	75.4%
2-72-04-221 Farmer's Day/Canada Day	1,000.00	22,251.71	(21,251.71)	2225.2%
2-72-05-221 Christmas in the Park	11,500.00	9,851.38	1,648.62	85.7%
2-72-06-221 First Night	8,500.00	0.00	8,500.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
	51,000.00	54,709.97	(3,709.97)	107.3%
<u>74 - Library</u>				
2-74-00-110 Wages & Salaries	134,000.00	86,866.96	47,133.04	64.8%
2-74-00-115 Overtime	0.00	0.00	0.00	0.0%
2-74-00-130 Employer Contributions	24,000.00	13,460.26	10,539.74	56.1%
2-74-00-136 Workers' Compensation Board Fees	2,000.00	1,475.45	524.55	73.8%
2-74-00-140 Meals	200.00	0.00	200.00	0.0%
2-74-00-148 Training & Development	1,000.00	185.47	814.53	18.5%
2-74-00-150 Honorariums	1,000.00	62.00	938.00	6.2%
2-74-00-212 Mileage	400.00	0.00	400.00	0.0%
2-74-00-215 Freight & Postage	100.00	5.30	94.70	5.3%
2-74-00-217 Telephone	1,000.00	1,508.80	(508.80)	150.9%
2-74-00-220 Advertising & Promotions	0.00	0.00	0.00	0.0%
2-74-00-222 Memberships	1,000.00	72.28	927.72	7.2%
2-74-00-223 Special Projects	2,000.00	2,670.37	(670.37)	133.5%
2-74-00-224 Subscriptions	1,200.00	211.38	988.62	17.6%
2-74-00-231 Audit Fees	2,100.00	2,215.50	(115.50)	105.5%
2-74-00-233 Legal Fees	0.00	0.00	0.00	0.0%
2-74-00-250 Building Repairs & Maintenance	100.00	0.00	100.00	0.0%
2-74-00-270 Insurance	1,671.00	1,269.89	401.11	76.0%
2-74-00-510 Printing & Stationary	1,000.00	1,170.56	(170.56)	117.1%
2-74-00-511 Household & Miscellaneous Supplies	400.00	176.45	223.55	44.1%
2-74-00-512 Janitor Contract	3,000.00	2,041.71	958.29	68.1%
2-74-00-520 Equipment Parts, Repair & Maintenance	500.00	3,883.11	(3,383.11)	776.6%
2-74-00-521 Furnishings	0.00	0.00	0.00	0.0%
2-74-00-523 Books & Videos	10,000.00	5,935.21	4,064.79	59.4%
2-74-00-540 Power	4,200.00	3,422.26	777.74	81.5%
2-74-00-541 Natural Gas	3,200.00	3,330.15	(130.15)	104.1%
2-74-00-590 Other General Expenses	(19,071.00)	0.00	(19,071.00)	0.0%
2-74-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-74-01-222 Yellowhead Membership Fees	11,000.00	11,191.10	(191.10)	101.7%
2-74-01-231 Audit Fees	0.00	0.00	0.00	0.0%
2-74-01-250 Building Repairs & Maintenance	1,000.00	2,874.08	(1,874.08)	287.4%
2-74-01-270 Insurance	2,300.00	1,747.90	552.10	76.0%
2-74-01-520 Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
2-74-01-590 Other General Expense	0.00	0.00	0.00	0.0%
	189,800.00	145,776.19	44,023.81	76.8%
<u>97 - Requisitions</u>				
2-97-00-745 Education Requisitions - Residential	564,260.00	445,161.53	119,098.47	78.9%

TOWN OF CALMAR
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-97-00-750 Education Requisitions - Non-Residential	176,720.00	132,970.32	43,749.68	75.2%
2-97-00-755 Leduc Foundation Requisition	7,100.00	7,103.00	(3.00)	100.0%
2-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	748,080.00	585,234.85	162,845.15	78.2%
TOTAL EXPENSES	7,094,460.70	4,838,887.91	2,255,572.79	68.2%
Check Sum (Must be zero)	0.00	0.00		
NET (SURPLUS)/LOSS	(73.30)	(1,768,025.47)		

ASSETS

3-00-00-110 Payroll Advance	0.00	0.00	0.00	0.0%
3-00-00-111 Prepays	0.00	19,582.40	(19,582.40)	0.0%
3-00-00-112 Petty Cash	0.00	300.00	(300.00)	0.0%
3-00-00-113 Petty Cash - Library	0.00	200.00	(200.00)	0.0%
3-00-00-114 Petty Cash - Arena	0.00	0.00	0.00	0.0%
3-00-00-115 Petty Cash - Recreation	0.00	200.00	(200.00)	0.0%
3-00-00-116 Petty Cash - Vending Machine for Arena	0.00	30.00	(30.00)	0.0%
3-00-00-117 Petty Cash - Fire Department	0.00	0.00	0.00	0.0%
3-00-00-120 General Bank Account	0.00	3,904,830.05	(3,904,830.05)	0.0%
3-00-00-121 Alberta Treasury Branch	0.00	0.00	0.00	0.0%
3-00-00-122 CIBC Investments	0.00	0.00	0.00	0.0%
3-00-00-123 Tax Sale Proceeds - Trust Asset	0.00	0.00	0.00	0.0%
3-00-00-124 XMAS Elves - ATB	0.00	17,617.35	(17,617.35)	0.0%
3-00-00-210 Current Property Taxes Receivable	0.00	500,080.97	(500,080.97)	0.0%
3-00-00-212 Arrears of Property Taxes Receivable	0.00	416,283.05	(416,283.05)	0.0%
3-00-00-214 Allowance for Doubtful Tax Accounts	0.00	0.00	0.00	0.0%
3-00-00-270 Construction Advances Receivable	0.00	0.00	0.00	0.0%
3-00-00-280 Utilities Receivable	0.00	212,689.62	(212,689.62)	0.0%
3-00-00-290 Accounts Receivable	0.00	28,852.60	(28,852.60)	0.0%
3-00-00-291 Utility/Tax Clearing Account	0.00	(76.16)	76.16	0.0%
3-00-00-292 Cash Receipts Suspense	0.00	0.00	0.00	0.0%
3-00-00-294 Accrued Interest Receivable	0.00	0.00	0.00	0.0%
3-00-00-295 GST Receivable	0.00	17,498.76	(17,498.76)	0.0%
3-00-00-296 Education Tax Underlevy	0.00	0.00	0.00	0.0%
3-00-00-297 Non-Res Education Tax Underlevy	0.00	0.00	0.00	0.0%
3-00-00-301 General Investments	0.00	0.00	0.00	0.0%
3-00-00-302 Tax Sale Investments TA# 0169	0.00	0.00	0.00	0.0%
3-00-00-303 Tax Sale Investment TA# 0123	0.00	0.00	0.00	0.0%
3-00-00-304 Tax Sale Investment TA# 0457	0.00	0.00	0.00	0.0%
3-00-00-305 Land Held for Resale	0.00	200,000.00	(200,000.00)	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
3-00-00-410AMFC Investment	0.00	0.00	0.00	0.0%
3-00-00-510Engineering Structures	0.00	26,221,289.22	(26,221,289.22)	0.0%
3-00-00-511 Accum Amort - Engineered Structures	0.00	(11,782,523.79)	11,782,523.79	0.0%
3-00-00-520Buildings	0.00	14,746,531.56	(14,746,531.56)	0.0%
3-00-00-521 Accum Amort - Buildings	0.00	(5,487,648.62)	5,487,648.62	0.0%
3-00-00-530Machinery & Equipment	0.00	3,843,708.12	(3,843,708.12)	0.0%
3-00-00-531 Accum Amort - Machinery & Equipment	0.00	(1,789,882.58)	1,789,882.58	0.0%
3-00-00-540Land for Own Use	0.00	1,292,122.94	(1,292,122.94)	0.0%
3-00-00-541 Accum Amort - Land Improvements	0.00	(104,602.47)	104,602.47	0.0%
3-00-00-550Vehicles	0.00	617,803.98	(617,803.98)	0.0%
3-00-00-551 Accum Amort - Vehicles	0.00	(449,093.49)	449,093.49	0.0%
3-00-00-560Land Improvements	0.00	251,417.43	(251,417.43)	0.0%
3-12-00-295GST - 57.14 - Municipal Purposes	0.00	8,273.74	(8,273.74)	0.0%
3-12-00-296GST - 42.86 - Municipal Purposes	0.00	0.00	0.00	0.0%
3-41-00-290Payroll Clearing Account	0.00	0.00	0.00	0.0%
TOTAL ASSESTS	0.00	32,685,484.68	(32,685,484.68)	0.0%
Check Sum	0.00	0.00		

LIABILITES

4-00-00-120Deferred Revenue - Conditional Grants	0.00	(190,098.85)	190,098.85	0.0%
4-00-00-121 Deferred Revenue - Education Tax	0.00	0.00	0.00	0.0%
4-00-00-122 Deferred Revenue - Operating	0.00	0.00	0.00	0.0%
4-00-00-123 Tax Sale Proceeds - Trust Liability	0.00	0.00	0.00	0.0%
4-00-00-124 Deferred Revenue - Developer	0.00	0.00	0.00	0.0%
4-00-00-125 Deferred Revenue - Business Licenses	0.00	0.00	0.00	0.0%
4-00-00-200 Vacation Pay Payable	0.00	(49,581.81)	49,581.81	0.0%
4-00-00-201 Sick Pay Payable	0.00	(49,077.44)	49,077.44	0.0%
4-00-00-202 Overtime Payable	0.00	(5,364.65)	5,364.65	0.0%
4-00-00-210 E.I. Rebate	0.00	(1,583.34)	1,583.34	0.0%
4-00-00-230 C.P.P.	0.00	0.00	0.00	0.0%
4-00-00-231 UIC Payable	0.00	(0.04)	0.04	0.0%
4-00-00-232 Income Tax Payable	0.00	7.00	(7.00)	0.0%
4-00-00-240 Fire Fighters Association Fees Payable	0.00	0.00	0.00	0.0%
4-00-00-250 AMEBS Payable	0.00	5,737.30	(5,737.30)	0.0%
4-00-00-260 GST Payable	0.00	(2,496.47)	2,496.47	0.0%
4-00-00-265 Safety Codes Council	0.00	(160.90)	160.90	0.0%
4-00-00-271 R.R.S.P. Contributions	0.00	0.00	0.00	0.0%
4-00-00-290 Accounts Payable Suspense	0.00	0.00	0.00	0.0%
4-00-00-300 Short Term Operating Loan	0.00	0.00	0.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
4-00-00-310 Debentures Payable	0.00	(3,816,260.89)	3,816,260.89	0.0%
4-00-00-323 Long Term Loan - Treasury Branch	0.00	0.00	0.00	0.0%
4-00-00-400 Accrued Liabilites	0.00	0.00	0.00	0.0%
4-00-00-410 Accrued Interest Debentures	0.00	2,461.79	(2,461.79)	0.0%
4-00-00-430 Capital Lease Debt	0.00	(202,007.97)	202,007.97	0.0%
4-00-00-663 Equity in Fixed Assets	0.00	(23,280,515.00)	23,280,515.00	0.0%
4-00-00-900 Accumulated Surplus	0.00	0.00	0.00	0.0%
4-00-00-990 Accumulated Deficit	0.00	(740,112.50)	740,112.50	0.0%
4-00-00-991 Prior Period Adjustment	0.00	0.00	0.00	0.0%
4-41-00-470 Bulk Water Deposits	0.00	(4,260.00)	4,260.00	0.0%
4-41-00-471 Deposits - Water Meters	0.00	0.00	0.00	0.0%
4-42-00-421 Prepaid Local Improvements - Sewer	0.00	0.00	0.00	0.0%
4-42-00-422 Lagoon Key Deposit	0.00	(60.00)	60.00	0.0%
4-61-00-470 Mobile Home Performance Deposit	0.00	0.00	0.00	0.0%
4-61-00-473 Development Agreement Deposits	0.00	(172,779.94)	172,779.94	0.0%
4-61-00-474 Construction Deposits	0.00	(108,500.00)	108,500.00	0.0%
4-61-00-475 Southbridge Phase 2 - Development	0.00	(213,080.19)	213,080.19	0.0%
4-61-00-476 Security Deposit SB Hayduk	0.00	(6,160.00)	6,160.00	0.0%
4-61-00-477 Incentive Grant Reserve	0.00	0.00	0.00	0.0%
4-62-00-290 Ticket Sales Payable	0.00	0.00	0.00	0.0%
4-72-00-470 Recreation Facility Deposits	0.00	(653.55)	653.55	0.0%
4-72-00-475 First Night Celebration Donations	0.00	0.00	0.00	0.0%
4-77-00-635 Reserve from Sale of Karen's Cafe	0.00	0.00	0.00	0.0%
4-77-00-636 Land Sale Reserve	0.00	0.00	0.00	0.0%
4-77-00-710 Operating Contingency Reserve	0.00	(381,874.70)	381,874.70	0.0%
4-77-00-715 Debenture Stabilization Reserve	0.00	(55,344.00)	55,344.00	0.0%
4-77-00-720 Incentive Reserve Grant	0.00	(53,000.00)	53,000.00	0.0%
4-77-00-900 Off Site Levy Reserve	0.00	0.00	0.00	0.0%
4-77-00-901 Water Offsite Reserve	0.00	(69,795.77)	69,795.77	0.0%
4-77-00-902 Sewer Offsite Reserve	0.00	(112,950.13)	112,950.13	0.0%
4-77-00-903 Transportation Offsite reserve	0.00	(48,277.95)	48,277.95	0.0%
4-77-00-905 Infrastructure Reserve	0.00	(1,124,652.08)	1,124,652.08	0.0%
4-77-00-910 Fleet Services Reserve	0.00	0.00	0.00	0.0%
4-77-00-915 Water Play Park Reserve	0.00	0.00	0.00	0.0%
4-77-00-920 Arena Compressor Reserve	0.00	0.00	0.00	0.0%
4-77-00-925 Town Hall Reserve	0.00	(78,776.86)	78,776.86	0.0%
4-77-00-930 Protective Services Reserves	0.00	0.00	0.00	0.0%
4-77-00-935 Disaster Services Reserve	0.00	(1,308.46)	1,308.46	0.0%
4-77-00-940 Constabulary Reserve	0.00	0.00	0.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
4-77-00-945 Transportation Reserve	0.00	0.00	0.00	0.0%
4-77-00-949 Parks Trail Reserve	0.00	(3,156.46)	3,156.46	0.0%
4-77-00-950 Parks Facility Reserve	0.00	(61,164.73)	61,164.73	0.0%
4-77-00-951 Arena Building Reserve	0.00	(51,809.85)	51,809.85	0.0%
4-77-00-955 Library Facility Reserve	0.00	(188.89)	188.89	0.0%
9-99-99-999 Clearing Account	0.00	1,080.37	(1,080.37)	0.0%
TOTAL LIABILITIES	0.00	(30,875,766.96)	30,875,766.96	0.0%
Check Sum	0.00	0.00	0.00	0.0%
 NET (SURPLUS)/LOSS		(1,768,025.47)		
NET CAPITAL		(41,692.25)		
		(32,685,484.68)		

CAPITAL REVENUE

5-11-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-11-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-11-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-12-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-12-00-636 Debenture Borrowing - Office Reno's	0.00	0.00	0.00	0.0%
5-12-00-640 Contributed from Reserve	(15,000.00)	0.00	(15,000.00)	0.0%
5-12-00-650 Conditional Grants	0.00	(99,578.56)	99,578.56	0.0%
5-23-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-23-00-635 From Borrowing	0.00	0.00	0.00	0.0%
5-23-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-23-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-23-00-900 Revenue Acct - Contributed from Other	0.00	0.00	0.00	0.0%
5-23-00-910 Sale of Fixed Assets	0.00	0.00	0.00	0.0%
5-24-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-24-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-24-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-26-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-26-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-26-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-32-00-550 Investment Interest	0.00	0.00	0.00	0.0%
5-32-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-32-00-635 From Borrowing	0.00	0.00	0.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
5-32-00-640Contributed from Reserve	0.00	0.00	0.00	0.0%
5-32-00-650Conditional Grants	0.00	0.00	0.00	0.0%
5-32-00-900Contributed from Other	0.00	0.00	0.00	0.0%
5-32-00-910Sale of F/A	0.00	0.00	0.00	0.0%
5-32-01-636Debenture Borrow	0.00	0.00	0.00	0.0%
5-41-00-550Investment Interest	0.00	0.00	0.00	0.0%
5-41-00-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-41-00-636Debenture Borrowing	0.00	0.00	0.00	0.0%
5-41-00-640Contributed from Reserve	(14,000.00)	0.00	(14,000.00)	0.0%
5-41-00-650Conditional Grants	0.00	0.00	0.00	0.0%
5-42-00-550Investment Interest	0.00	0.00	0.00	0.0%
5-42-00-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-42-00-635From Borrowing	0.00	0.00	0.00	0.0%
5-42-00-640Contributed from Reserve	(690,745.00)	0.00	(690,745.00)	0.0%
5-42-00-650Conditional Grants	(573,255.00)	(397,652.00)	(175,603.00)	69.4%
5-42-00-910Sale of Fixed Assets	0.00	0.00	0.00	0.0%
5-61-00-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-61-00-635From Borrowing	0.00	0.00	0.00	0.0%
5-61-00-640Contributed from Reserve	0.00	0.00	0.00	0.0%
5-61-00-650Conditional Grants	0.00	0.00	0.00	0.0%
5-62-00-630Community/Economic Development	0.00	0.00	0.00	0.0%
5-72-00-635From Borrowing	0.00	0.00	0.00	0.0%
5-72-00-640Contributed From Reserves	0.00	0.00	0.00	0.0%
5-72-00-910Sale of Fixed Assets	0.00	0.00	0.00	0.0%
5-72-01-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-72-01-640Contributed from Reserve	(112,000.00)	0.00	(112,000.00)	0.0%
5-72-01-650Conditional Grants	0.00	0.00	0.00	0.0%
5-72-01-670Parks - County Cost Share	(43,000.00)	(10,193.00)	(32,807.00)	23.7%
5-72-01-900Parks - Contributed from Other	0.00	0.00	0.00	0.0%
5-72-02-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-72-02-640Contributed from Reserve	0.00	0.00	0.00	0.0%
5-72-02-650Conditional Grants	0.00	0.00	0.00	0.0%
5-72-02-660Federal Grants	0.00	0.00	0.00	0.0%
5-72-02-900Arena - Contributed from Other	0.00	0.00	0.00	0.0%
5-74-00-550Investment Interest	0.00	0.00	0.00	0.0%
5-74-00-630Contributed from Operating	0.00	0.00	0.00	0.0%
5-74-00-640Contributed from Reserve	0.00	0.00	0.00	0.0%
5-74-00-650Conditional Grants	0.00	0.00	0.00	0.0%
5-74-00-900Library - Contributed from Other	0.00	0.00	0.00	0.0%

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2023	2023	2023	2023
BUDGET	ACTUAL	VARIANCE	%
(1,448,000.00)	(507,423.56)	(940,576.44)	35.0%

CAPITAL EXPENSE

6-11-00-630 Legislative	0.00	0.00	0.00	0.0%
6-12-00-630 Administrative	15,000.00	0.00	15,000.00	0.0%
6-23-00-630 Protective Services	0.00	0.00	0.00	0.0%
6-23-00-761 Transfer to Reserve	0.00	0.00	0.00	0.0%
6-24-00-630 Disaster Services	0.00	0.00	0.00	0.0%
6-26-00-630 By-Law & Constabulary Services	0.00	0.00	0.00	0.0%
6-32-00-61043 Street Intersection	0.00	0.00	0.00	0.0%
6-32-00-620 Transportation/Building	0.00	0.00	0.00	0.0%
6-32-00-630 Transportation	0.00	0.00	0.00	0.0%
6-32-00-640 Transportation/Land	0.00	0.00	0.00	0.0%
6-32-00-650 Transportation Vehicles	0.00	0.00	0.00	0.0%
6-32-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
6-32-01-610 Lateral Upgrades	0.00	0.00	0.00	0.0%
6-32-01-630 Transportation - 2005	0.00	0.00	0.00	0.0%
6-32-02-610 Roads/Sidewalks Upgrades	0.00	0.00	0.00	0.0%
6-32-02-630 Transportation - 2006	0.00	0.00	0.00	0.0%
6-32-03-63049 Ave & 47 St Upgrades	0.00	0.00	0.00	0.0%
6-32-04-630 Electronic Sign	0.00	0.00	0.00	0.0%
6-41-00-610 Water Reservoir Expansion	0.00	0.00	0.00	0.0%
6-41-00-630 Water Services	14,000.00	0.00	14,000.00	0.0%
6-41-00-761 Water - Transfer to Reserve	0.00	0.00	0.00	0.0%
6-42-00-610 Sewer Mains	0.00	0.00	0.00	0.0%
6-42-00-630 Sanitary Sewer	1,264,000.00	373,095.35	890,904.65	29.5%
6-51-00-630 Family & Community Services	0.00	0.00	0.00	0.0%
6-61-00-630 Planning & Development	0.00	0.00	0.00	0.0%
6-62-00-630 Community/Economic Development	0.00	0.00	0.00	0.0%
6-72-00-630 Recreation Admin. Equipment	0.00	0.00	0.00	0.0%
6-72-01-630 Recreation Sportsgrounds	92,000.00	92,635.96	(635.96)	100.7%
6-72-01-640 Parks Land	63,000.00	0.00	63,000.00	0.0%
6-72-01-650 Parks Vehicles	0.00	0.00	0.00	0.0%
6-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
6-72-02-620 Arena Building	0.00	0.00	0.00	0.0%
6-72-02-630 Arena	0.00	0.00	0.00	0.0%
6-72-02-761 Transfer to Reserve - Arena	0.00	0.00	0.00	0.0%
6-74-00-620 Library Building	0.00	0.00	0.00	0.0%
6-74-00-630 Library/Culture Services	0.00	0.00	0.00	0.0%
	1,448,000.00	465,731.31	982,268.69	32.2%

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Trial Balance

11/01/23 4:10 PM

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	BUDGET	ACTUAL	VARIANCE	%
Totals:	0.00	(41,692.25)	41,692.25	0.0%



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
1-32-00-410	PUB WRKS - Cost Recovered	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Not a budget item
1-32-00-590	PUB WORKS - Other General Revenue	-5,000.00	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Cost recovery for service provided to individuals and organizations
1-32-00-920	PUB WORKS - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-41-00-410	WATER - Sale of Water	-620,000.00	0%	-620,000.00	-620,000.00	-620,000.00	-620,000.00	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2023 actual
1-41-00-490	WATER - Water Connection Fees	-8,000.00	0%	-8,000.00	-8,000.00	-8,000.00	-8,000.00	Cost of connecting the water meter
1-41-00-500	WATER - Sale of Bulk Water	-50,000.00	-50%	-25,000.00	-25,000.00	-25,000.00	-25,000.00	Reduction based on the decommissioning of the bulk water station agreement and alternative purchase agreement
1-41-00-510	WATER - Penalties and Costs	-5,000.00	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Based on 2022 actual
1-41-00-590	WATER - Other Revenue Water	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-41-00-920	WATER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
		0.00						
1-42-00-410	SEWER - Sanitary Sewer Fees	-400,000.00	0%	-400,000.00	-400,000.00	-400,000.00	-400,000.00	Sewer collection and treatment - All accounts thru regular billing process. Budget dollars are based on 2023 actual
1-42-00-500	SEWER - Water & Sewer Infrastructure	-90,000.00	0%	-90,000.00	-90,000.00	-90,000.00	-90,000.00	Regular billing fee for Infrastructure dollars intended to cover maintenance of lines, reservoir and lagoons. Budget Dollars are based on 2023 actual
1-42-00-590	SEWER - Other General Revenue	-200,000.00	-50%	-100,000.00	-100,000.00	-100,000.00	-100,000.00	Sale of lagoon water
1-42-00-920	SEWER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
		0.00						
1-43-00-410	GARBAGE - Garbage Service Fees	-190,000.00	0%	-190,000.00	-190,000.00	-190,000.00	-190,000.00	Regular billing to cover weekly garbage pickup and disposal. Budget Dollars are based on 2023 Actual
1-43-00-500	GARBAGE - Recycling Fees	-92,000.00	0%	-92,000.00	-92,000.00	-92,000.00	-92,000.00	Regular billing to cover monthly recycling pickup and disposal. Budget Dollars are based on 2023 Actual
1-43-00-590	GARBAGE - Other General Revenue	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-43-00-920	GARBAGE - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
		-1,660,000.00		-1,535,000.00	-1,535,000.00	-1,535,000.00	-1,535,000.00	



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
2-32-00-110	ROADS - Wages & Salaries	124,293.45	10%	136,762.45	131,000.00	133,000.00	136,000.00	Per distribution
2-32-00-115	ROADS - Overtime	7,000.00	-29%	5,000.00	5,200.00	5,400.00	5,600.00	Based on 2023 actuals
2-32-00-116	ROADS - On Call	10,000.00	300%	40,000.00	40,000.00	40,000.00	40,000.00	Adjusted base on actuals
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	18,644.02	10%	20,514.37	19,650.00	19,950.00	20,400.00	15% of salary allocated to this cost center
2-32-00-136	ROADS - Worker's 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
2-32-00-140	ROADS - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-32-00-148	ROADS - Training & Development	5,000.00	80%	9,000.00	6,500.00	6,500.00	6,500.00	APWA Course Equipment operator training (grader, loader etc.) need to get class 3 for the 3 new employees
2-32-00-210	ROADS - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-32-00-212	ROADS - Mileage	500.00	0%	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	3,000.00	0%	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	500.00	0%	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	-20%	20,000.00	22,000.00	24,000.00	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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-32-00-250	ROADS - Building Repairs & Maintenance	20,000.00	0%	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	0.00	#DIV/0!	0.00	0.00	0.00	10,000.00	No expenses in the last 5 years in this GL (activity needed every 5 years, was done in 2022)
2-32-00-253	ROADS - Roadway Maintenance	50,000.00	8%	54,000.00	58,000.00	58,000.00	58,000.00	Crack filling, line painting, pothole patching etc.
2-32-00-254	ROADS - Sidewalk Maintenance	35,000.00	0%	35,000.00	35,000.00	35,000.00	35,000.00	Curb repairs, curb crossing and general repairs based on 5 year average
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	Lift rentals, jackhammers, compressors etc.
2-32-00-270	ROADS - Insurance	17,000.00	24%	21,000.00	22,000.00	23,000.00	24,000.00	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
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	15,000.00	0%	15,000.00	15,000.00	15,000.00	15,000.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-513	ROADS - Contracted Services	17,000.00	0%	17,000.00	17,000.00	17,000.00	17,000.00	Crack filling, other items not possible in house based on 5 year average
2-32-00-516	ROADS - Alarm	0.00	#DIV/0!	100.00	100.00	100.00	100.00	
2-32-00-520	ROADS - Equipment Maintenance & Repair	47,000.00	0%	47,000.00	47,000.00	47,000.00	47,000.00	Cutting edges, roller blades, sweeper brooms etc. based on 5 year average
2-32-00-521	ROADS - Fuel & Oil	30,000.00	17%	35,000.00	36,000.00	37,000.00	38,000.00	Varies based on all equipment, vehicles and machinery. Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	12,000.00	0%	12,000.00	12,000.00	12,000.00	12,000.00	Oil changes, brakes, tires etc., based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	metal detectors, shovels, hammers, saws etc. based on 5 year average
2-32-00-524	ROADS - Traffic Safety Devices	4,000.00	0%	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	48,000.00	4%	50,000.00	52,000.00	54,000.00	54,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases
2-32-00-531	ROADS - Safety Equipment	5,000.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	Construction Signs, Barricades, etc.
2-32-00-540	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	24,500.00	-21%	19,250.00	20,250.00	21,250.00	22,250.00	Allocation distributed to this department
2-32-00-541	ROADS - Natural Gas	8,320.00	-3%	8,070.00	9,070.00	10,070.00	11,070.00	Allocation distributed to this department
2-32-00-542	ROADS - Power - Street Lights	242,000.00	-34%	160,000.00	163,000.00	166,000.00	169,000.00	Allocation distributed to this department
2-32-00-590	ROADS - Other General Expense	5,000.00	0%	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	167,000.00	3%	171,800.00	176,800.00	182,000.00	182,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-32-00-832	ROADS - Debenture Interest	79,000.00	-6%	74,000.00	69,000.00	63,500.00	63,500.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	124,293.45	10%	136,762.45	132,000.00	134,000.00	137,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,000.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	4% of Wages and Salaries used for calculation

2-41-00-116	WATER - On Call	0.00	#DIV/0!	0.00	0.00	0.00	0.00	As per actuals
2-41-00-130	WATER - Employer Contributions	18,644.02	10%	20,514.37	19,800.00	20,100.00	20,550.00	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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-41-00-148	WATER - Training & Development	7,000.00	0%	7,000.00	7,000.00	7,000.00	7,000.00	AWWVOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	500.00	0%	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	800.00	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	5,500.00	0%	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	700.00	0%	700.00	700.00	700.00	700.00	AWWVOA, Water magazines etc.
2-41-00-231	WATER - Audit Fees	0.00	#DIV/0!	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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Combined with 2-41-00-522
2-41-00-260	WATER - Equipment Lease & Rental	500.00	-50%	250.00	250.00	250.00	250.00	no expenses in this GL in the previous 5 years
2-41-00-270	WATER - Insurance	10,000.00	20%	12,000.00	13,000.00	14,000.00	15,000.00	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. Meter gun Handheld Support Service
2-41-00-513	WATER - Contracted Services	5,000.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	Water testing lab costs
2-41-00-516	WATER - Alarm	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no expense in this GL since 2019
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	30,000.00	0%	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	60,000.00	0%	60,000.00	60,000.00	62,000.00	64,000.00	Water line breaks, valve replacements, hydrant repairs etc. inc. 2022 hwy 795 carryforward (to cover potentially 3 events)
2-41-00-523	WATER - Small Tools	500.00	0%	500.00	500.00	500.00	500.00	metal detectors, shovels, hammers, saws etc. almost \$800 per meter and many are going to be replaced in near future. Need to plan to
2-41-00-530	WATER - Water Meters	20,000.00	100%	40,000.00	40,000.00	40,000.00	40,000.00	change them all.
2-41-00-540	WATER - Power	40,250.00	-36%	25,750.00	26,750.00	27,750.00	28,750.00	Allocation distributed to this department
2-41-00-541	WATER - Natural Gas	23,400.00	-28%	16,875.00	17,875.00	18,875.00	19,875.00	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	65,900.00	4%	68,700.00	33,000.00	34,000.00	34,000.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118)
2-41-00-832	WATER - Debenture Interest	17,500.00	-16%	14,700.00	12,300.00	11,300.00	11,300.00	Sewer Line (3100062) 51 St Water Line (4001773) 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	124,293.45	10%	136,762.45	132,000.00	134,000.00	137,000.00	As per distribution
2-42-00-115	SEWER - Overtime	2,400.00	4%	2,500.00	2,600.00	2,700.00	2,800.00	2% of Wages and Salaries used for calculation
2-42-00-116	SEWER - On Call	0.00	#DIV/0!	0.00	0.00	0.00	0.00	As per actuals
2-42-00-130	SEWER - Employer Contributions	18,644.02	10%	20,514.37	19,800.00	20,100.00	20,550.00	15% of salary allocated to this cost center
2-42-00-136	SEWER - 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
2-42-00-140	SEWER - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	AWWVOA, AWWA
2-42-00-148	SEWER - Training & Development	3,000.00	33%	4,000.00	4,000.00	4,000.00	3,000.00	AWWVOA, AWWA (new staff training)
2-42-00-210	SEWER - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Removed
2-42-00-215	SEWER - Freight & Postage	1,000.00	0%	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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no expenses to this GL in previous 5 years
2-42-00-231	SEWER - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-42-00-253	SEWER - Infrastructure Repair & Maintenance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	combined GL with 2-42-00-520
2-42-00-254	SEWER - Weed Control	1,500.00	0%	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	23%	13,500.00	14,500.00	15,500.00	16,500.00	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.
2-42-00-513	SEWER - Contracted Services	17,000.00	0%	17,000.00	60,000.00	60,000.00	60,000.00	Effluent sampling (2021 lagoon dredge expensed here \$220k) weed haresting in 2025

2-42-00-516	SEWER - Alarm	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No alarms budgeted
								Lift station pumps, alarms, etc.
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	0%	15,000.00	15,000.00	15,000.00	15,000.00	Aerators
2-42-00-521	SEWER - Fuel & Oil	2,300.00	2%	2,350.00	2,400.00	2,400.00	2,400.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	1,500.00	0%	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	33,000.00	6%	35,000.00	35,000.00	38,000.00	38,000.00	about 15K per vent (major)
2-42-00-530	SEWER - Chemical Supplies	12,000.00	0%	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	112,000.00	-33%	75,000.00	76,000.00	77,000.00	78,000.00	Allocation distributed to this department
2-42-00-761	SEWER - Transfer to Reserves	180,000.00	-44%	100,000.00	100,000.00	100,000.00	100,000.00	Transfer of lagoon water sales to reserve
								Sewer Line (3100062)
2-42-00-831	SEWER - Debenture Principle	82,600.00	5%	86,600.00	53,100.00	55,400.00	55,400.00	50 St Widening (4000150)
								Sewer Line (3100062)
2-42-00-832	SEWER - Debenture Interest	11,800.00	-34%	7,800.00	4,200.00	2,000.00	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	84,668.65	12%	94,811.72	90,000.00	92,000.00	94,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	1,200.00	-17%	1,000.00	1,000.00	1,000.00	1,000.00	1% of Wages and Salaries used for calculation
2-43-00-116	GARBAGE - On Call	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-43-00-130	GARBAGE - Employer Contributions	12,700.30	12%	14,221.76	13,500.00	13,800.00	14,100.00	15% of salary allocated to this cost center
2-43-00-136	GARBAGE - 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
2-43-00-215	GARBAGE - Freight & Postage	800.00	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% through Administration
2-43-00-270	GARBAGE - Insurance	3,300.00	27%	4,200.00	4,400.00	4,600.00	4,800.00	Allocation distributed to this department
2-43-00-300	GARBAGE - Landfill Fees & Charges	48,000.00	-23%	37,000.00	37,000.00	37,000.00	37,000.00	Garbage disposal at Leduc Regional Landfill based on 5 year average
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	4%	28,000.00	29,500.00	31,000.00	33,000.00	GFL- grass based on 5 year average (Contract ends in 2025)
2-43-00-514	GARBAGE - Garbage Service Contract	91,000.00	3%	94,000.00	96,000.00	98,000.00	100,000.00	GFL- waste based on 5 year average
2-43-00-515	GARBAGE - Recycling Service Contract	40,000.00	4%	41,500.00	43,000.00	45,000.00	48,000.00	GFL- recycle based on 5 year average
2-43-00-540	GARBAGE - Power	2,100.00	-55%	950.00	1,050.00	1,150.00	1,250.00	Allocation distributed to this department
2-43-00-541	GARBAGE - Natural Gas	9,700.00	-47%	5,100.00	5,200.00	5,300.00	5,400.00	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)
		2,870,251.35		2,728,158.94	2,696,095.00	2,732,295.00	2,776,645.00	

approx \$300/m for electronic sign power



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
1-72-00-590	REC FAC - Other General Revenues	-2,500.00	100%	-5,000.00	-5,200.00	-5,400.00	-5,600.00	Get-a-away based on 2023 actuals and sponsorship for events
1-72-00-591	REC FAC - Fair Revenue - Calmar Days	-500.00	-100%	0.00	0.00	0.00	0.00	Remove GL - Duplicated below 1-72-03-591
1-72-00-592	REC FAC - Program Center Rental	-2,000.00	0%	-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	-282,750.00	3%	-291,500.00	-291,500.00	-291,500.00	-291,500.00	County Cost Sharing (schedule B less capital & library portion)
1-72-00-860	REC FAC - Grants from Others	-500.00	900%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	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	2%	-5,500.00	-5,500.00	-5,500.00	-5,500.00	Diamond Rental
1-72-01-860	REC FAC - Grants from Others	-8,000.00	-100%	0.00	0.00	0.00	-4,000.00	CSJ Grant (grant application was not successful in 2023)
1-72-02-410	REC FAC - Ice Rental Fees	-125,000.00	20%	-150,000.00	-165,000.00	-170,000.00	-180,000.00	Ice Rental
1-72-02-510	REC FAC - Arena-Concessiona Sales	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-72-02-590	REC FAC - General Revenue	-2,000.00	300%	-8,000.00	-8,000.00	-8,000.00	-8,000.00	Non Ice Arena Rental (advertising revenue, summer rental)
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!	-500.00	-500.00	-500.00	-500.00	Misc. Revenue
		-428,650.00		-467,500.00	-482,700.00	-487,900.00	-502,100.00	



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
2-72-00-110	REC FAC - Arena - Wages & Salaries	114,196.00	4%	118,843.81	120,000.00	122,000.00	124,000.00	Per distribution
2-72-00-112	REC FAC - Arena - Getaway Supervisors Contract	20,000.00	0%	20,000.00	20,000.00	20,000.00	20,000.00	Getaway Employees (6 weeks and 1 week before and after)
2-72-00-115	REC FAC - Overtime	2,280.00	1%	2,300.00	2,350.00	2,350.00	2,350.00	2% of Wages and Salaries used for calculation
2-72-00-130	REC FAC - Employer Contributions	20,129.40	3%	20,826.57	21,000.00	21,300.00	21,600.00	15% of salary allocated to this cost center
2-72-00-136	REC FAC - Workers' Compensation Board Fees	3,200.00	0%	3,200.00	3,200.00	3,200.00	3,200.00	8% of \$40k premium based on wage distribution
2-72-00-140	REC FAC - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-72-00-148	REC FAC - Training & Development	2,900.00	55%	4,500.00	4,500.00	4,600.00	4,800.00	ARPA or sports and recreation conferences as well as recreation course at UoA
2-72-00-210	REC FAC - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-00-212	REC FAC - Mileage	1,000.00	10%	1,100.00	1,200.00	1,200.00	1,200.00	
2-72-00-215	REC FAC - Freight & Postage	750.00	7%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-72-00-217	REC FAC - Telephone	1,600.00	6%	1,700.00	1,800.00	1,800.00	1,800.00	Based on 5 year average
2-72-00-220	REC FAC - Advertising	2,000.00	-25%	1,500.00	1,500.00	1,500.00	1,500.00	various medium (Town will use their own medium mainly)
2-72-00-221	REC FAC - Promotions & Hosting	15,000.00	-47%	8,000.00	8,000.00	9,000.00	9,000.00	Get Away and Farmers Day
2-72-00-222	REC FAC - Memberships & Subscriptions	900.00	11%	1,000.00	1,100.00	1,100.00	1,100.00	Alberta Recreation & Parks Association etc
2-72-00-225	REC FAC - Volunteer Recognition	1,100.00	9%	1,200.00	1,300.00	1,300.00	1,300.00	Volunteer honourariums
2-72-00-231	REC FAC - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-00-250	REC FAC - Facility Maintenance	4,100.00	2%	4,200.00	4,300.00	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	32%	3,700.00	4,000.00	4,300.00	4,600.00	Allocation distributed to this department
2-72-00-510	REC FAC - Printing & Stationary	3,000.00	3%	3,100.00	3,200.00	3,200.00	3,200.00	Based on 5 year average
2-72-00-511	REC FAC - Household & Miscellaneous Supplies	1,000.00	0%	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	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Eliminate Pronto
2-72-00-540	REC FAC - Power	4,900.00	-35%	3,200.00	3,300.00	3,400.00	3,500.00	Allocation distributed to this department
2-72-00-541	REC FAC - Natural Gas	3,950.00	-39%	2,400.00	2,500.00	2,600.00	2,700.00	Allocation distributed to this department
2-72-00-590	REC FAC - Communities In Bloom Expenses	30,000.00	0%	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	108,209.00	39%	150,851.70	146,000.00	148,000.00	152,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	1,800.00	11%	2,000.00	2,200.00	2,200.00	2,200.00	2% of Wages and Salaries used for calculation
2-72-01-117	REC FAC - Casual Labour-Parks	38,000.00	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	16,231.35	39%	22,627.75	21,900.00	22,200.00	22,800.00	15% of salary allocated to this cost center
2-72-01-136	REC FAC - Workers' Compensation Board Fees	2,400.00	0%	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	1,500.00	-100%	0.00	0.00	0.00	0.00	Combined into Training & Development Pesticide Applicator Course Turf Management Course
2-72-01-148	REC FAC - Training & Development	3,000.00	63%	4,900.00	5,000.00	5,100.00	5,100.00	AARFP Courses
2-72-01-220	REC FAC - Advertising	500.00	0%	500.00	500.00	500.00	500.00	Advertisemnt mainly in-house
2-72-01-231	REC FAC - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin General Misc. Top Spray/Mulch, fence repair, paint buildings, signage replacement, boards around parks, etc.
2-72-01-250	REC FAC - Facility Maintenance	50,000.00	0%	50,000.00	51,000.00	51,000.00	51,000.00	etc.
2-72-01-260	REC FAC - Equipment Lease & Rental	2,000.00	5%	2,100.00	2,200.00	2,200.00	2,200.00	Fence rentals, lawn roller, signs etc
2-72-01-270	REC FAC - Insurance	4,900.00	145%	12,000.00	13,000.00	14,000.00	15,000.00	Allocation distributed to this department
2-72-01-511	REC FAC - Miscellaneous Supplies	10,000.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Waste, Dispensers & Receptacles
2-72-01-513	REC FAC - Contracted Services	22,000.00	25%	27,500.00	28,000.00	29,000.00	30,000.00	Porta-Potties, Tree Pruning Services Weed control contracted services
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,300.00	0%	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	9,500.00	1%	9,600.00	9,700.00	9,700.00	9,700.00	Allocation distributed to this department
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	2,700.00	4%	2,800.00	2,900.00	2,900.00	2,900.00	filters, batteries, mirror, tires etc
2-72-01-523	REC FAC - Small Tools	1,300.00	8%	1,400.00	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	108,209.00	4%	112,537.10	146,000.00	148,000.00	150,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	1,800.00	11%	2,000.00	2,200.00	2,200.00	2,200.00	2% of Wages and Salaries used for calculation

2-72-02-117	REC FAC - Arena - Casual Labour	15,000.00	13%	17,000.00	19,000.00	19,000.00	19,000.00	19,000.00	Arena casual hours
2-72-02-130	REC FAC - Employer Contributions	16,231.35	4%	16,880.57	21,900.00	22,200.00	22,500.00	22,500.00	Percentage of salary allocated to this cost center
2-72-02-136	REC FAC - Workers' Compensation Board Fees	2,400.00	0%	2,400.00	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	2,100.00	-100%	0.00	0.00	0.00	0.00	0.00	Combined with Training & Development
2-72-02-148	REC FAC - Training & Development	3,500.00	66%	5,800.00	6,000.00	6,000.00	6,000.00	6,000.00	AARFP Courses & Training for all involved staff
2-72-02-215	REC FAC - Freight & Postage	700.00	7%	750.00	800.00	800.00	800.00	800.00	Based on 5 year average
2-72-02-217	REC FAC - Telephone	2,500.00	4%	2,600.00	2,700.00	2,700.00	2,700.00	2,700.00	Based on 5 year average
2-72-02-222	REC FAC - Memberships	900.00	11%	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00	Music license, AARFP, Regional Conference etc
2-72-02-231	REC FAC - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-02-250	REC FAC - Facility Maintenance	20,000.00	13%	22,500.00	23,000.00	23,500.00	24,000.00	24,000.00	Floors, General, Cleaning
2-72-02-270	REC FAC - Insurance	30,900.00	23%	38,000.00	39,000.00	40,000.00	41,000.00	41,000.00	Allocation distributed to this department
2-72-02-510	REC FAC - Printing & Stationary	600.00	8%	650.00	750.00	750.00	750.00	750.00	Based on 5 year average
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	11,000.00	9%	12,000.00	13,000.00	13,000.00	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	15,300.00	0%	15,300.00	15,400.00	15,400.00	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	500.00	Allocation distributed to this department
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	14,000.00	0%	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	Based on 2022 actuals
2-72-02-521	REC FAC - Fuel & Oil	1,500.00	13%	1,700.00	1,900.00	1,900.00	1,900.00	1,900.00	Based on 5 year average
2-72-02-523	REC FAC - Small Tools	600.00	0%	600.00	700.00	700.00	700.00	700.00	hammers, screw drivers, flashlights etc
2-72-02-540	REC FAC - Power	87,500.00	-46%	47,000.00	49,000.00	51,000.00	53,000.00	53,000.00	Allocation distributed to this department
2-72-02-541	REC FAC - Natural Gas	32,350.00	3%	33,300.00	34,300.00	35,300.00	36,300.00	36,300.00	Allocation distributed to this department
2-72-02-590	REC FAC - Safety Equipment	3,000.00	0%	3,000.00	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	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	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	5,956.91	-6%	5,597.49	5,227.15	5,227.15	5,227.15	5,227.15	As per debenture schedule
2-72-02-822	Solar Panel Loan Principle	11,816.65	3%	12,176.07	12,546.41	12,546.41	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	0.00	No budget for bad debts
2-72-03-221	Calmar Fair Days	30,000.00	-23%	23,000.00	23,000.00	25,000.00	25,000.00	25,000.00	expecting increase in cost of fireworks
2-72-04-221	Canada Day	1,000.00	1400%	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
2-72-05-221	Christmas in the Park	11,500.00	17%	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	expecting increase in cost of sleigh rides
2-72-06-221	First Night	8,500.00	13%	9,600.00	9,800.00	9,800.00	9,800.00	9,800.00	expecting increase in cost of fireworks
		<u>965,509.66</u>		<u>1,014,941.05</u>	<u>1,062,273.56</u>	<u>1,079,373.56</u>	<u>1,095,773.56</u>		



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
1-74-00-410	CULTURE - Fines & Membership Fees	-1,000.00	-100%					REMOVE GL
1-74-00-490	CULTURE - General Revenue	-700.00	14%	-800.00	-800.00	-800.00	-800.00	Miscellaneous revenue for general purposes
1-74-00-590	CULTURE - Book Sales	-300.00	-100%					REMOVE GL
1-74-00-840	CULTURE - Provincial Library Operating Grant	-16,600.00	29%	-21,477.00	-21,477.00	-21,477.00	-21,477.00	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
		<u>-103,600.00</u>		<u>-107,277.00</u>	<u>-107,277.00</u>	<u>-107,277.00</u>	<u>-107,277.00</u>	



Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
2-74-00-110	CULTURE - Wages & Salaries	134,000.00	-9%	121,900.00	122,000.00	123,000.00	123,000.00	Increase hours of operation & 2% COLA
2-74-00-115	CULTURE - Overtime		#DIV/0!					No budget is anticipated
2-74-00-130	CULTURE - Employer Contributions	24,000.00	-25%	18,000.00	18,500.00	19,000.00	19,000.00	Percentage of salary allocated to this cost center
2-74-00-136	CULTURE - Workers' Compensation Board Fees	2,000.00	0%	2,000.00	2,200.00	2,300.00	2,300.00	Percentage of salary allocated to this cost center.
2-74-00-140	CULTURE - Meals	200.00	50%	300.00	300.00	400.00	400.00	Conferences and Training
2-74-00-148	CULTURE - Training & Development	1,000.00	50%	1,500.00	1,700.00	1,800.00	1,800.00	Conferences and Training for staff and board members
2-74-00-150	CULTURE - Honariums	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honariums
2-74-00-212	CULTURE - Mileage	400.00	0%	400.00	400.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	0%	100.00	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	1,000.00	92%	1,920.00	1,920.00	2,000.00	2,000.00	Allocation distributed to this department - library to look into internet phone
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	-40%	600.00	600.00	700.00	700.00	Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	2,000.00	5%	2,100.00	2,100.00	2,500.00	2,500.00	Program materials & supplies following Plan of Service
2-74-00-224	CULTURE - Subscriptions	1,200.00	-33%	800.00	800.00	800.00	800.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	0%	2,100.00	2,100.00	2,100.00	2,100.00	Audit fees have not been made aware of any changes
2-74-00-233	Legal Fees		#DIV/0!					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	1,671.00	1%	1,680.00	1,700.00	1,800.00	1,800.00	renewal in late fall **only charge premium related to contents**
2-74-00-510	CULTURE - Printing & Stationary	1,000.00	200%	3,000.00	3,000.00	3,200.00	3,200.00	Office supplies and promotional material
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	400.00	0%	400.00	500.00	500.00	500.00	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	500.00	600.00	600.00	computer and printer repairs
2-74-00-521	CULTURE - Furnishings	0.00	#DIV/0!					replace furniture as needed
2-74-00-523	CULTURE - Books & Videos	10,000.00	-40%	6,000.00	6,000.00	6,500.00	6,500.00	Purchase of items for lending following Plan of Service & PLSB Best Practices
2-74-00-540	CULTURE - Power	4,200.00	-5%	4,000.00	4,200.00	4,200.00	4,200.00	Allocation distributed to this department - have not been informed of any changes
2-74-00-541	CULTURE - Natural Gas	3,200.00	13%	3,600.00	3,700.00	3,700.00	3,700.00	Allocation distributed to this department - have not been informed of any changes
2-74-00-590	CULTURE - Other General Expenses	-19,071.00	-100%	0.00	0.00	0.00	0.00	Council budget adjustment
2-74-00-761	CULTURE - Transfer to Reserves		#DIV/0!					No budget is anticipated
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	0%	11,000.00	11,000.00	11,000.00	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	0.00	#DIV/0!	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	2,300.00	30%	3,000.00	3,200.00	3,400.00	3,600.00	Allocation distributed to this department
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	0%	500.00	500.00	500.00	500.00	Office Equipment
		189,800.00		190,500.00	192,120.00	195,700.00	195,900.00	