

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD  
IN PERSON AND VIRTUALLY ON DECEMBER 04, 2023,  
COMMENCING AT 6:30 PM**

**GoToMeeting**

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

**AGENDA**

- | <b><u>ITEM</u></b> | <b><u>SOURCE</u></b>  |  |
|--------------------|---|--|
| <b>1.</b>          | <b>Call to Order</b>  |  |
| <b>2.</b>          | <b>Adoption of Agenda</b>                                   |  |
| <b>3.</b>          | <b>Public Hearings - None</b>                               |  |
| <b>4.</b>          | <b>Delegations - None</b>                                   |  |
| <b>5.</b>          | <b>Adoption of Minutes</b>                                  |  |
|                    | a) Regular Council Meeting – November 20, 2023              |  |
| <b>6.</b>          | <b>Unfinished Business – None</b>                           |  |
| <b>7.</b>          | <b>Bylaws or Policies</b>                                   |  |
|                    | a) Policy #2017-026 HR Policy Amendment – Salary Policy     |  |
|                    | b) Policy #2021-092 Mandatory Vaccinations Policy – Rescind |  |
|                    | c) Policy #2017-026 HR Policy Amendment – Vacation Policy   |  |
| <b>8.</b>          | <b>New Business</b>   |  |
|                    | a) LUB - Fence Regulations – Discussion Only                |  |
|                    | b) Calmar Library Request for Letter of Support             |  |
| <b>9.</b>          | <b>Financial</b>  |  |
|                    | a) Capital Budget – Discussion Only                         |  |
|                    | b) Operational Budget – Discussion Only                     |  |
|                    | c) User Fees – Discussion Only                              |  |
| <b>10.</b>         | <b>Department Reports - None</b>                            |  |
| <b>11.</b>         | <b>Council and Committee Reports - None</b>                 |  |
| <b>12.</b>         | <b>Action Items – None</b>                                  |  |
| <b>13.</b>         | <b>Correspondence</b>                                       |  |
|                    | a) Village of Warburg Invitation                            |  |
| <b>14.</b>         | <b>Clarification of Agenda Business – (Open mic)</b>        |  |
| <b>15.</b>         | <b>Closed Session - None</b>                                |  |
| <b>16.</b>         | <b>Adjournment</b>  |  |

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY NOVEMBER 20, 2023**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of November 20, 2023, to order at the hour of 6:31 pm.

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

2. **ADOPTION OF AGENDA:**

*Moved by* Councillor Faulkner that the agenda is hereby adopted as presented.

**CARRIED  
R-23-11-0321**

3. **PUBLIC HEARINGS:**

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

Public Hearing Opened @ 6:32 pm

Ann Butler 5010 50 Street – Concerns about hours and parking  
Barb Sorenson 5012 – 50 Street – Concerns about parking and building design  
Megan Kutz 5009 - 50 Street – Concerns about parking, building height, drainage & cannabis bylaw distancing  
Joe Marchese – Avillia Developments representing Thomas Creek  
Al Fraser – Southbridge Drive – Curious about distance of extensions of zones

Public Hearing Closed @ 7:25pm

4. **DELEGATIONS: None**

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting** – November 06, 2023

*Moved by* Councillor Benson that the minutes of the Regular Council Meeting of November 06, 2023, are hereby approved as presented.

**CARRIED  
R-23-11-0322**

- b) **Special Council Meeting** – November 13, 2023

*Moved by* Councillor McKeag Reber that the minutes of the Special Council Meeting of November 13, 2023, are hereby approved as presented.

**CARRIED  
R-23-11-0323**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES:**

- a) **Bylaw #2023-22** – Records & Information Retention Bylaw

*Moved by* Councillor McKeag Reber that Bylaw #2023-22, Records & Information Retention Bylaw, is hereby given first reading.

**CARRIED  
R-23-11-0324**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
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Access Code: 211-016-493

b) **Bylaw #2023-26 – Land Use Bylaw Amendment**

*Moved by* Councillor Gardner that Bylaw #2023-26, Land Use Bylaw Amendment, is hereby given second reading.

**CARRIED  
R-23-11-0325**

*Moved by* Mayor Carnahan that Bylaw #2023-26, Land Use Bylaw Amendment, is hereby given third reading.

**CARRIED  
R-23-11-0326**

**8. NEW BUSINESS:**

a) **Community Grants Proposal**

*Moved by* Councillor McKeag Reber that Council direct administration to notify the Calmar & District Senior's Club that we will be removing their building and vehicle from our insurance policy on August 31, 2024 days following this meeting.

**CARRIED  
R-23-11-0327**

*Moved by* Councillor Benson that Council direct administration to prepare a policy to administer the Community Grant program.

**CARRIED  
R-23-11-0328**

*Moved by* Councillor Gardner that Council will include the Community Grants program in the budget deliberation process.

**CARRIED  
R-23-11-0329**

**9. FINANCIAL:**

a) **Summary of Budget Open House – Discussion Only**

**10. DEPARTMENT REPORTS:**

- a) **CAO**
- b) **Planning & Development**
- c) **Corporate Services**
- d) **Enforcement Services**
- e) **Emergency Management**
- f) **Public Works**
- g) **Economic Development**
- h) **Recreation**
- i) **Family & Community Support Services - None**
- j) **Growth Report**

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

**CARRIED  
R-23-11-0330**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY NOVEMBER 20, 2023**

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**11. 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 pass a motion to accept these reports as information.

**CARRIED  
R-23-11-0331**

**12. ACTION ITEM: None**

**13. CORRESPONDENCE:**

- a) Leduc & District Regional Waste Management Commission 2024 Rates

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

**15. CLOSED SESSION: None**

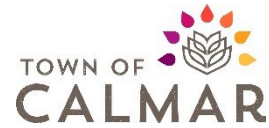
**16. ADJOURNMENT:**

The Regular Council Meeting adjourned at 9:01 pm.

These minutes signed this 04<sup>th</sup> day of December 2023.

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

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



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 04, 2023
Originated By:	CAO Losier
Title:	Policy 2017-026 HR Policy Amendment – Salary Policy
Approved By:	CAO Losier
Agenda Item Number:	7 A

**BACKGROUND/PROPOSAL:**

The current Salary Policy, within the HR Policy, contains provisions for acting for the position of CAO and Public Works Foreman. Considering that the Foreman position no longer exists, the provision should be changed to address the new position, Manager, Infrastructure and Growth. Furthermore, a provision should be added for the position of Director, Infrastructure and Growth. The provision would read as follow:

An employee temporarily acting in the position of Director, Infrastructure and Growth shall receive additional pay of \$50.00 per day.

The amended policy would also correct a few typos.

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

Amending the policy with these changes will enable proper compensation for an employee conducting temporarily double duty while covering a crucial position. The proposed amendment also addresses the new position of Manager, Infrastructure and Growth.

**Option 1** – Council pass a motion to adopt the proposed policy as presented.

**Option 2** – Council pass a motion to adopt the proposed policy as amended.

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

N/A

**RECOMMENDED ACTION:**

Council pass a motion to adopt the Salary Policy as presented.

## SALARY POLICY

Permanent full-time and part-time employees shall be paid semi-monthly. All monies will be deposited directly into employees' bank accounts and employees will receive a Statement of Earnings prior to the deposit being made.

Temporary and casual employees shall be paid monthly for all hours worked in that month.

Should an employee feel that an error has been made in the calculation of their pay, the employee is required, at the first possible opportunity, and in no case later than the next pay period, to bring the error to the attention of the Director. The Director will review the matter and any corrections will be reflected in the next pay period.

Salaries will be reviewed annually. Increases to compensation shall be at the sole discretion of the Town. Employees will receive written confirmation of any increases to their salary as they occur.

An employee temporarily acting in the position of Town Manager shall receive additional pay of \$50.00 per day.

An employee acting in the position of Director, Infrastructure and Growth shall receive additional pay of \$50.00 per day.

An employee acting in the position of Manager, Infrastructure and Growth shall receive additional pay of \$50.00 per day.

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 04, 2023
Originated By:	ADCS Bryans
Title:	Rescind Policy 2021-092 – Mandatory Vaccinations Policy
Approved By:	CAO Losier
Agenda Item Number:	7 B

**BACKGROUND/PROPOSAL:**

In December 2021, because of the COVID-19 pandemic, Council adopted a policy to make COVID-19 vaccinations mandatory for all staff, council members, self-employed persons contracted by the Town, volunteers and students.

The policy was to be reviewed regularly to ensure alignment with public health measures and regulation.

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

In March of 2022, with the exception of health care facilities, Alberta lifted almost all public health restrictions.

Since that time this policy has not been brought back to Council for review. As the COVID-19 health measures have been lifted by the province and the policy is no longer being enforced Administration is recommending rescinding the policy. Should another pandemic be declared Council would have the ability to adopt a new policy should they deem it necessary.

**Option 1** – Council pass a motion to rescind the Mandatory Vaccination Policy.

**Option 2** – Council pass a motion to leave the Mandatory Vaccination Policy in place.

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

N/A

**RECOMMENDED ACTION:**

Council pass a motion to rescind Policy #2021-092 – Mandatory Vaccination Policy.



## POLICY

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**POLICY NO:** 2021-092


**APPROVAL DATE:** December 20, 2021

**TITLE:** Mandatory Vaccination

**REVISION DATE:**

**DEPARTMENT:** Administration

**PAGE:** 1 of 6

**Mayor:** 

**Town Manager:** 

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### Policy Statement:

The Town of Calmar is committed to providing a safe and healthy work environment for all employees, council members, contractors, self-employed persons, service providers, visitors and members of the public who enter onto town worksites, as well as anyone in the vicinity of our work sites who could be impacted by operations. The Town of Calmar is committed to taking every reasonable precaution to prevent the spread of COVID-19 and, in the circumstances, for the protection of the health and safety of workers from the hazards of COVID-19.

Vaccination is a key element in the protection of the Town of Calmar employees including council members, against the hazards of COVID-19. This Policy is designed to maximize COVID-19 vaccination rates among the Town of Calmar employees including council members as one of the critical control measures to mitigate the risk of COVID-19.

To this end, Town of Calmar employees, council members, self-employed persons, contracted employees by the Town, or through a third party, students and volunteers are required to be vaccinated against COVID-19 unless exempt based on a protected legal ground.

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### Reason for Policy:

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Full vaccination has been shown to be effective in reducing COVID-19 virus transmission and protecting vaccinated individuals from severe consequences of COVID-19 and COVID-19 variants currently circulating in our community.

The Town of Calmar has closely monitored the hazards of COVID-19 since the outset of the pandemic and has continued to review, revise, and adjust its hazard controls in response to emerging science, workplace data, and public health directives. Alberta declared a state of public health emergency because of COVID-19 cases and hospitalizations continuing to rise, largely in unvaccinated Albertans.



Given the continuing spread of COVID-19, and the compelling data demonstrating a higher incidence of COVID-19 among the unvaccinated population, the Town has determined that it is necessary to implement a COVID-19 vaccination policy as another layer to the Town’s workplace controls against the hazards of COVID-19.

**Definitions:**

For the purposes of the Policy and Procedure, the following terms have the following meanings:

**-COVID-19:** The disease caused by the SARS-COV-2 coronavirus (including any variant).

**-COVID-19 Vaccine:** A COVID-19 vaccination authorized by Health Canada and/or Alberta Health (i.e., Pfizer-BioNTech/Comirnaty; Moderna/Spikevax; Janssen (Johnson & Johnson); AstraZeneca/COVISHIELD/Vaxzevria).

**-Employee(s) and Council Members:** All individuals who are employed by the Town of Calmar on any basis, including full-time, part-time, permanent, temporary, and casual and includes students and volunteers.

**-Fully Vaccinated:** Having obtained all required doses of a COVID-19 vaccine, including having observed a two (2) week period (or longer where required) following the final dose.

**-Rapid Antigen Test:** Means a rapid antigen test approved by Health Canada and administered by an approved provider.

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**Policy:**

This policy applies to all Town of Calmar employees, council members, self-employed persons, contracted employees by the Town or through a third party, volunteers, and students. For the purpose of this policy only, reference to “employees” and “council members” shall also be read to include volunteers and students.

Employees or council members in certain divisions may have obligations in addition to this policy under division-specific policies regarding COVID-19 vaccination or under regulations, legislation, guidelines, or directives applicable to them.

New Town of Calmar employee hires are required to be fully vaccinated against COVID-19 as a condition of being hired by the Town of Calmar.

Council members are required to be fully vaccinated against COVID-19 as a condition once elected in a municipal election, bi-election or as a returning incumbent.

### **COVID-19 Vaccination**

Employees and council members must be fully vaccinated against COVID-19 and provide proof of vaccination.

Employees and council members who cannot be fully vaccinated based on a protected legal ground, may request an exemption.

For a two dose vaccine series, employees and council members must receive one dose of COVID-19 vaccine by March 31<sup>st</sup>, 2022 and the second dose of COVID-19 vaccine by May 31<sup>st</sup>, 2022.

Employees hired and council members if voted in through a bi-election after the approval date of this Policy will be required to be fully vaccinated or to have an approved exemption before beginning work with the Town.

### **Providing Proof of COVID-19 Vaccination**

By February 28<sup>th</sup>, 2022, existing employees must provide proof of all COVID-19 vaccine doses received to date, in a form satisfactory to the Town's HR Department.

Proof of two doses of the COVID-19 vaccine must be submitted by May 31<sup>st</sup>, 2022. Employees and council members will provide a copy of their COVID-19 immunization record (that shows their name), or a fully endorsed declaration of vaccination, to the Town's HR Department. The date of vaccination, type and dose will be recorded and kept on file in accordance with retention and disposition schedules.

Employees and council members will be required to update their vaccination status in accordance with the established process and by the dates set out in this Policy, as they obtain each dose of COVID-19 vaccine.

### **COVID-19 Vaccination Discussion**

The Town strongly encourages any employee who is not fully vaccinated to meet with a physician to have an open and honest, two-way dialogue about the benefits and risks of a COVID-19 vaccine.

Employees and council members who, by May 31<sup>st</sup>, 2022, disclose that they have not received two doses of COVID-19 vaccine, or who have not disclosed their vaccination status as required, shall receive, and review mandatory educational materials on the benefits of vaccination, in addition to the obligations identified under "Vaccination Requirement" above.

### **Unvaccinated Employees Without an Exemption:**

Employees or council members choosing not to be fully vaccinated and who do not have an exemption will be required to submit to ongoing COVID-19 PCR testing, at the employee's own expense.

Tests are valid for up to 72 hours after being completed. Employees and council members attending the Town of Calmar premises are required to ensure they have a valid test completed within the previous 72 hours and have provided proof to the Town's HR Department by email.

Employees who do not comply with the testing requirements will be deemed unfit for work and will be placed on leave without pay.

The town reserves the right to modify the application of this Policy based on operational needs, including any requirement or processes relating to testing.

### **Ongoing Safety Requirements**

Employees and council members who are fully vaccinated or who have an approved exemption are still required to adhere to all other provincial health measures and Town of Calmar workplace COVID-19 hazard controls.

### **Non-compliance with the Policy and Procedure**

Failure to comply with this Policy and Procedure, including providing false or misleading information, may result in discipline up to and including termination.

If an employee or council members chooses to remain non-complaint with this Policy, the employee or council member will be deemed unfit for work and placed on an unpaid leave of absence for the period required to become fully immunized.

Refusal by such an employee or council member to become fully immunized by the conclusion of such unpaid leave-of-absence after ninety (90) days, will be deemed to have resigned their employment.

A self-employed person, contracted employee by the Town or through a third party, volunteer, student, or other person acting on their behalf who is non-complaint with this policy will not be able to access the worksite in that capacity until such time as they are fully immunized.

Notwithstanding the commencement of a leave under this Policy and Procedure, the Town reserves the right to terminate the employment of an employee or council member who is away from work on a non-culpable basis, or on a culpable basis where warranted.

### **Support for Vaccinations**

Employees and council members can take up to three hours off as paid time during the workday to get a COVID-19 vaccine dose. Employees must provide advance notice to their supervisor of their appointment time.

To book a COVID-19 vaccine dose, contact local pharmacies, Alberta Health Services online or call 811.

### **Safeguarding Personal Information**

The information being collected under this Policy and Procedure is collected pursuant to Section 33(c) of the Freedom of Information and Protection of Privacy Act (FOIP) and is managed and protected in accordance with FOIP.

The Town of Calmar will maintain vaccination disclosure information, including documentation verifying receipt of a vaccination series approved by Health Canada or the World Health Organization, in accordance with FOIP. This information will only be used to the extent necessary for implementation of this policy, for administering health and safety protocols and infection and prevention control measures in the workplace.

### **Exemptions Accommodations**

An Employee or council member may request an exemption from the requirement to be fully vaccinated by submitting a valid exemption request by email to the Town's HR Department based on a protected ground under the Alberta Human Rights Act.

Employees or council members submitting a request will be required to provide support for the basis of the request, including providing any information reasonably requested by the Town.

Employees or council members with an approved exemption will be accommodated as per the Town's accommodation policies, procedure, and framework.

### **Ongoing Monitoring and Assessment of COVID-19 Workplace Safety Measures**

The Town of Calmar will continue to closely monitor its COVID-19 risk mitigation strategy and the evolving public health information and context, to ensure that it continues to optimally protect the health and safety of employees, council members, contractors, self employed persons, service providers, visitors, and members of the public in the workplace and the community that it serves. The Town of Calmar will continue to assess other available workplace risk mitigation measures, including, for example, requiring proof of a negative COVID-19 test, etc. If it is determined that additional precautions are necessary, the Town of Calmar may decide to deploy new measures (including at an individual level) to protect employees, council members, contractors, self-employed persons, service providers, visitors,

and members of the public from COVID-19 and may amend this policy accordingly and/or communicate the required precautions to impacted employees or council members.

**Review of Policy**

This Policy will be reviewed regularly to ensure alignment with public health measures and regulations, and to confirm it adequately covers the health and safety risks it addresses.

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 04, 2023
Originated By:	ADCS Bryans
Title:	Policy 2017-026 HR Policy Amendment – Vacation Policy
Approved By:	CAO Losier
Agenda Item Number:	7 C

**BACKGROUND/PROPOSAL:**

The current Vacation Policy, within the HR Policy, did not allow for the provision of carrying forward un-used earned vacation. And only permitted vacation to be taken as it is accrued, which would limit the amount of time off employees could take in the early months of the year.

The amendment to the policy allows for vacation carry forward (within a limit) and permits employees to take time off prior to it being accrued with the understanding that upon termination or registration any monies owing to the Town would be set off against any remaining wages/salary.

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

Allowing staff to carry forward limited amounts of vacation time saves the Town money as there is no option to payout un-used vacation at the end of each year, which is not a budgeted expense. Plus, even if vacation is paid out, the Town is still legally obligated to provide the employee with the time off (unpaid).

The second amendment allows for employees use vacation time prior to it being earned. This enables employees who may want/need to take time off early in the year to be able to instead of only having the second half of the year as an option. There is a clear understanding that should the employee leave if there is vacation time owed back to the Town, this will be deducted from any final payment to the employee.

**Option 1** – Council pass a motion to adopt the proposed policy as presented.

**Option 2** – Council pass a motion to adopt the proposed policy as amended.

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

There are potential cost savings as permitting carry-forward for vacation removes the cost of paying out unused vacation at the end of each year.

There is a small risk of a financial liability, should an employee take vacation before it is earned and then leave if there are no wages to recover the expense from.

**RECOMMENDED ACTION:**

Council pass a motion to adopt the Vacation Policy as presented.

## **VACATION POLICY**

Vacation entitlement for permanent full-time employees shall be earned during each year of continuous service with the Town from the employee's date of hire. Full time employees shall earn vacation time with pay as follows:

- First, second and third year: 15 normal working days
- Fourth to ninth year: 20 normal working days
- Tenth to fifteen year: 25 normal working days
- Sixteenth year and following: 30 normal working days

Permanent part time, temporary and casual employees shall earn vacation pay as follows:

- Four percent (4%) of regular earnings during the first four (4) years of employment; and
- Six percent (6%) of regular earnings for every year of employment thereafter.

When employment has commenced on or before the 15<sup>th</sup> of any month, he/she shall earn vacation entitlement from the first day of that month, and when employment has commenced on or after the 16<sup>th</sup> day of any month, he/she shall earn vacation entitlements from the first day of the following months.

Vacation pay will be payable at the end of each pay period. In addition to vacation pay, part-time employees shall be entitled to vacation time without pay on a pro-rated basis of the vacation time to which full time employees are entitled.

While probationary employees accrue vacation entitlement while serving probation, they are not entitled to use such accrued vacation time until they have successfully completed the probationary period.

Vacation entitlement shall be taken in the year in which it is earned. Vacation must be taken at a time mutually agreed between the employee and the Director. As a result of operational requirements, any employee wishing to take vacation time between January and December of any year must submit the request to the Director for approval no later than March of that year. Such vacation request will not be unreasonably denied. Where no mutual agreement can be reached, the Town reserves the right to schedule vacation for the employee provided the employee is given two (2) weeks written notice of the date upon which their annual vacation is to commence.

In an attempt to allow each employee an opportunity to take vacation time on or around weekends associated with statutory holiday, such vacation requests will be alternated between employees if more than two (2) employees request the same weekend off.

If more than two (2) employees request to book the same vacation time, and operational requirements demand that one of the employees be at work, granting of vacation time will be in accordance with seniority.



Employees must take their vacation entitlement within the calendar year of it being earned. Employees will be able to carry forward a maximum of two (2) weeks vacation into the following year, with management's approval. A plan to use the full vacation entitlement, plus the carry forward must be submitted to management for approval. Any accrued unused vacation will be paid out only upon resignation or termination. Upon resignation or termination, should the employee be in a position where they have taken more vacation than has been accrued, this amount will be offset against any final monies owing.

If an employee becomes ill or is injured after commencing vacation, the period of illness or injury is considered as part of the scheduled vacation and no adjustment or extension of vacation time will be made.





## Heather Bryans

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**From:** Sylvain Losier  
**Sent:** November 30, 2023 10:18 AM  
**To:** Heather Bryans; Karen Buss  
**Subject:** FW: LETTER OF SUPPORT

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Please see below.

  
TOWN OF  
**CALMAR**  
**Sylvain Losier**  
**Chief Administrative Officer**

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780.985.3604 ext 229  
c 825-459-3513  
[slosier@calmar.ca](mailto:slosier@calmar.ca)  
[www.calmar.ca](http://www.calmar.ca)  
4901 – 50 Avenue  
PO Box 750  
Calmar, AB T0C 0V0



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**From:** Sean Carnahan <SCarnahan@calmar.ca>  
**Sent:** Thursday, November 30, 2023 10:11 AM  
**To:** Sylvain Losier <SLosier@calmar.ca>; Council <council@calmar.ca>  
**Subject:** Fwd: LETTER OF SUPPORT

Sylvain

Can you add this request to the next agenda please. I can discuss the request and I am sure Susan will likely be online as usual.

Alberta gaming is giving the friends of the library some grief on getting their raffle license and are looking for a letter of support from the library board which we agreed to do and I thought it would be good if the town provided a letter of support as well just to put the icing on the cake.

**Sean Carnahan**  
**Mayor**

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780.985.3604 ext 230  
c 780.975.7326  
[scarnahan@calmar.ca](mailto:scarnahan@calmar.ca)  
[www.calmar.ca](http://www.calmar.ca)  
4901 – 50 Avenue  
PO Box 750  
Calmar, AB T0C 0V0

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**From:** Susan Parkinson <[sparkinson@calmarpubliclibrary.ca](mailto:sparkinson@calmarpubliclibrary.ca)>  
**Sent:** Thursday, November 30, 2023 7:47:58 AM  
**To:** Sean Carnahan <[SCarnahan@calmar.ca](mailto:SCarnahan@calmar.ca)>  
**Cc:** Carey Benson <[CBenson@calmar.ca](mailto:CBenson@calmar.ca)>  
**Subject:** LETTER OF SUPPORT

Good Morning Sean,

As requested here is your email reminder regarding a letter of support from Town Council for the Friends of the Calmar Library future endeavours.

Thanks so much for suggesting this!  
Enjoy the rest of your day 😊

*Susan Parkinson*  
Director of Library Services  
Calmar Public Library  
4705 50 Ave, PO Box 328  
Calmar AB. T0C 0V0

Phone: 780.985.3472  
Fax: 780.985.2859



**Town of Calmar**  
**Draft Capital Budget 2024 - 2034 Capital Plan**



December 1, 2023

		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034 +
	Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MSI (Municipal Sustainability Initiative (Provincial))	MSI will be replaced with the Local Government Fiscal Framework (LGFF) moving forward.	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)	\$ (258,176.00)
	Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCBF (Canada Community-Building Fund)	The federal government has changed the name of the Gas Tax Fund to the Canada Community-Building Fund (CCBF). This name change reflects the program's evolution and does not alter or modify its objectives or requirements.	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)	\$ (133,515.00)
Leduc County Cost Share	Leduc County's share of the cost of providing recreation, library, and cultural services which shall equal the proportion of the County's population within the Calmar Recreation & Parks Region	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debenture	Alberta Regulation No. 375/94 The debt limit is 1.5 times the total revenue shown in the municipality's most recent audited financial statement. The debt service limit is 0.25 times the same figure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions from Others	Developer Cost Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cost Share with Province	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cost Share with Individuals or Corporations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Carry Forward Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Transfer	Tangible Capital Asset Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Municipal Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Offsite Levies Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Funding</b>		\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)	\$ (391,691.00)

Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Arena ceiling (insulation)	\$ 54,778.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Arena floor replacement (foyer)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Dog Park Fence Upgrade	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Dog Park access and parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





**Town of Calmar**  
**Draft Capital Budget 2024 - 2034 Capital Plan**  
 December 1, 2023



	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034 +
Rec - Walking trails	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Cameras for CORG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -
Rec - Tin Roof on Cookshack	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -
Rec- Thomas Creek Purchase (carry over)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - Vehicle Lift	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - 30 X 40 Sand and Salt shelter	\$ -	\$ -	\$ -	\$ 75,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - 6 in water pump	\$ 72,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - New aerators 8 X 7.5hp	\$ 70,000.00	\$ 69,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - New electronic sign	\$ -	\$ -	\$ -	\$ 131,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - New stands at arena	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - Pickup Truck for Peace Officer	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 3 – Single camera at memorial wall live stream:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCSS - Community Service Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total New Asset Aquisition</b>	\$ 358,000.00	\$ 86,000.00	\$ 34,000.00	\$ 534,350.00	\$ 445,700.00	\$ 27,000.00	\$ 700,000.00	\$ 65,000.00	\$ 30,000.00	\$ 15,000.00	\$ -
<b>Total Capital Aquisition, Betterments &amp; Adjustments</b>	\$ 1,100,078.00	\$ 1,160,440.00	\$ 1,148,440.00	\$ 4,356,295.00	\$ 1,860,700.00	\$ 394,500.00	\$ 710,000.00	\$ 65,000.00	\$ 30,250.00	\$ 15,000.00	\$ -
<b>Net Capital</b>	\$ 708,387.00	\$ 768,749.00	\$ 756,749.00	\$ 3,964,604.00	\$ 1,469,009.00	\$ 2,809.00	\$ 318,309.00	\$ (326,691.00)	\$ (361,441.00)	\$ (376,691.00)	\$ (391,691.00)





Account Number	Account Description	2023 Budget	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
1-00-00-110	GEN - Residential Taxes	-2,414,796.00	2%	-2,463,090.00	-2,512,404.00	-2,562,601.00	-2,620,000.00	2% increase for 2024
1-00-00-111	GEN - Non-Residential Taxes	-636,558.00	2%	-649,289.00	-662,325.00	-675,520.00	-689,031.00	2% increase for 2024
1-00-00-112	Minimum Tax Levy	-8,100.00	-1%	-8,000.00	-8,000.00	-8,000.00	-8,000.00	Minimum taxes payable for all properties @ \$500. This is based on 2023 calculations
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-00-00-116	GEN - Allowance for Uncollected Taxes	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budgeted for
1-00-00-130	GEN - Franchise Agreements	-600,000.00	4%	-624,000.00	-630,000.00	-635,000.00	-642,000.00	Adjusted to be based on actual Fortis \$19,000 x 12 Months Apex \$33,000 x 12 Months Calculation is based on an average of \$10,000 x 12 months (2025 auction outcome)
1-00-00-510	GEN - Penalties & Costs	-140,000.00	-14%	-120,000.00	-35,000.00	-35,000.00	-35,000.00	Tax Notification Filing Fees
1-00-00-515	GEN - Tax Recovery Costs	0.00	#DIV/0!	-2,000.00	-2,000.00	-2,000.00	-2,000.00	Based closer to 2023 actual
1-00-00-550	GEN - Investment Return	-20,000.00	300%	-80,000.00	-50,000.00	-50,000.00	-50,000.00	\$2/bill for printed water bill, NSF fee, etc
1-12-00-490	ADMIN - Administration Costs Recovered	-6,000.00	0%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	
1-12-00-495	ADMIN - Assessment Appeals	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Unknown, these fees are collected only if an assessment appeal is requested and is not a budgeted amount
1-12-00-551	ADMIN - Tax Recovery Properties - Property Revenue	0.00	#DIV/0!	0.00	0.00	0.00	0.00	This revenue is only realized if the tax forfeiture exceeds 15 years of holding
1-12-00-590	ADMIN - Other Revenue - Administration	-10,000.00	-75%	-2,500.00	-2,500.00	-2,500.00	-2,500.00	Miscellaneous revenue for general purposes (reduced as no COR status with WCB) based on 2023 actuals
1-12-00-840	ADMIN - Provincial Conditional Grants	-27,300.00	100%	-54,600.00	-54,600.00	-54,600.00	-54,600.00	Unofficial confirmation that MSI Operating will continue at the current level
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No other government contributions are expected that apply to general administration
1-12-00-920	ADMIN - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-12-01-540	ADMIN - EV Charging Revenue	0.00	#DIV/0!	-200.00	-250.00	-250.00	-275.00	
1-21-00-590	POLICING - Other Revenue	-88,000.00	50%	-132,100.00	-132,100.00	-132,100.00	-132,100.00	RCMP cost funding model as per estimate provided on launch
1-23-00-590	FIRE - Other General Revenue-Protective Services	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-23-00-920	FIRE - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-24-00-590	DISASTER - Other General Revenues	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year
1-24-00-920	DISASTER - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-350	ENFORCEMENT - Contract with Other Local Government	0.00	#DIV/0!	-44,500.00	-44,500.00	-44,500.00	-44,500.00	50% of 2nd CPO & associated costs as per agreement
1-26-00-410	ENFORCEMENT - Municipal Fines	-15,000.00	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from weed enforcement to offset expense
1-26-00-510	ENFORCEMENT - Provincial Fines	-55,000.00	-45%	-30,000.00	-32,000.00	-33,000.00	-34,000.00	Based on anticipated ticket generation
1-26-00-520	ENFORCEMENT - Animal License Fee's	-1,000.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Based on 3 year average (after cost decreased)
1-26-00-521	ENFORCEMENT - Business License Fee	-18,100.00	2%	-18,400.00	-18,800.00	-18,800.00	-18,800.00	Based on 5 year average (we are charging twice the amount of other similar mun.)
1-26-00-522	ENFORCEMENT - Regional Business License	-100.00	-50%	-50.00	-50.00	-50.00	-50.00	Based on 2023 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-920	ENFORCEMENT - Drawn from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year

1-26-01-410	ENFORCEMENT - Municipal Fines - Snow Removal	-15,000.00	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from snow removal enforcement to offset expense
1-32-00-410	PUB WRKS - Cost Recovered	0.00	#DIV/0!	0.00	0.00	0.00	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	2%	-632,400.00	-645,050.00	-657,950.00	-671,110.00	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2023 actual with 2% increase
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
1-42-00-410	SEWER - Sanitary Sewer Fees	-400,000.00	1%	-404,000.00	-408,000.00	-412,000.00	-416,000.00	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	-63%	-75,000.00	-75,000.00	-75,000.00	-75,000.00	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
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
1-51-00-410	FAMILY SERV - Fees & Programs	-500.00	0%	-500.00	-500.00	-500.00	-500.00	miscellaneous revenues for programs (i.e. volunteer appreciation tickets)
1-51-00-590	FAMILY SERV - Other General Revenue	-1,000.00	-40%	-600.00	-600.00	-600.00	-600.00	Volunteer Alberta Grant
1-51-00-840	Provincial Grant	0.00	#DIV/0!	0.00	-5,000.00	-5,000.00	-5,000.00	no planed RMH projects for 2024
1-51-00-850	FAMILY SERV - Regional FCSS Grant	-37,500.00	0%	-37,500.00	-37,500.00	-37,500.00	-37,500.00	Leduc County distribution
1-51-01-590	FAMILY SERV - Christmas Elves Program Revenues	-3,500.00	0%	-3,500.00	-3,500.00	-3,500.00	-3,500.00	Christmas elves charitable donations
1-61-00-400	MUNI DEV - Land Sales	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
1-61-00-410	MUNI DEV - Service Fees	-5,500.00	27%	-7,000.00	-8,000.00	-8,500.00	-9,000.00	Tax Certificates Zoning Compliance Certificates Budget Dollars based on last few years actual Subdivision Fees are based on developer activities. Small amount recognized in anticipation of some movement (about 4 lots)
1-61-00-411	MUNI DEV - Subdivision Fees	-750.00	33%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	
1-61-00-510	MUNI DEV - Safety Codes Council	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-61-00-520	MUNI DEV - Development Permits	-2,000.00	50%	-3,000.00	-3,500.00	-3,750.00	-4,250.00	Development Permits budget based on 2021 and 2022 Actual
1-61-00-530	MUNI DEV - Building Permits	-40,000.00	0%	-40,000.00	-42,000.00	-44,000.00	-46,000.00	Building Permits revenue is based on 5 year average Construction deposits retained & other misc revenue. This should go down as we have reduced the damage deposit requirements.
1-61-00-590	MUNI DEV - Other General Revenue	-1,000.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	
1-61-00-840	MUNI DEV - Conditional Grants - Provincial	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year

								Offsite Levies are subject to new stages being initiated. \$0 revenue in previous 5 years. Any funds received is transferred
1-61-00-900	MUNI DEV - Off Site Levies	0.00	#DIV/0!	0.00	0.00	0.00	0.00	to the corresponding levy reserve.
1-61-00-920	MUNI DEV - Contributed from Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-62-00-410	COMM SER - Promotional Revenue	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-62-00-590	COMM SER - Other General Revenue	-7,500.00	-87%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Sponsorship related to Ec Dev - all others are tracked in other departments
1-62-00-840	COMM SER - Conditional Grant - Provincial	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-62-00-920	Transfer From Reserves	0.00	#DIV/0!	-53,000.00	0.00	0.00	0.00	For façade improvement grant (from development incentive reserve)
1-72-00-590	REC FAC - Other General Revenues	-2,500.00	300%	-10,000.00	-11,000.00	-11,500.00	-12,000.00	Get-a-way 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	25%	-2,500.00	-2,600.00	-2,700.00	-2,800.00	Administration will promote the asset
1-72-00-850	REC FAC - Other Local Government Grants	-282,750.00	-5%	-269,500.00	-272,500.00	-276,000.00	-280,000.00	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	67%	-9,000.00	-9,000.00	-9,500.00	-10,000.00	Diamond Rental (based on 2023)
1-72-01-860	REC FAC - Grants from Others	-8,000.00	-100%	0.00	0.00	0.00	0.00	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	-175,000.00	-185,000.00	Ice Rental
1-72-02-510	REC FAC - Arena-Concession 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	-9,000.00	-10,000.00	-11,000.00	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
1-74-00-410	CULTURE - Fines & Membership Fees	-1,000.00	-100%	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-490	CULTURE - General Revenue	-700.00	201%	-2,108.00	-800.00	-800.00	-800.00	Miscellaneous revenue for general purposes \$1,308 carry over from LC
1-74-00-590	CULTURE - Book Sales	-300.00	-100%	0.00	0.00	0.00	0.00	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	16%	-84,977.50	-85,000.00	-86,000.00	-87,000.00	Leduc County distribution
1-74-01-850	CULTURE - Other Local Government Contributions	-2,600.00	0%	-2,600.00	-2,600.00	-2,600.00	-2,600.00	Leduc County distribution
1-97-00-745	REQUISITION- Education Levy- Residential	-564,260.00	2%	-575,545.00	-587,055.90	-598,797.02	-610,772.96	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	-176,720.00	2%	-180,254.00	-183,859.08	-187,536.26	-191,286.99	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	-7,100.00	11%	-7,866.00	-8,100.00	-8,600.00	-9,100.00	As per requisition
1-97-00-757	REQUISITION - Rural Policing Levy	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		<b>-7,094,534.00</b>		<b>-7,278,556.50</b>	<b>-7,240,670.98</b>	<b>-7,362,231.28</b>	<b>-7,494,652.95</b>	

2-11-00-110	COUNCIL - Wages & Salaries	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-130	COUNCIL - Employer's Contributions	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-148	COUNCIL - Training & Development	10,000.00	-30%	7,000.00	7,150.00	7,300.00	7,500.00	This budget line is for shared training sessions and not specific to individual Council members. Would include RMA, FCM, and other initiatives.
2-11-00-215	COUNCIL - Freight & Postage	700.00	0%	700.00	700.00	700.00	700.00	The primary expense to this line item is based on a percentage of cost for filling the postage meter
2-11-00-217	COUNCIL - Telephone	7,200.00	4%	7,500.00	7,500.00	7,500.00	7,500.00	Council Land Line \$100 x 12 Months = \$ 1,200 Council Communication Allowance \$100 Per month \$ 6,000 Tax Assess. Mailout, Ad-Regional Maple Leaf, Ad-Salute to Farmers, Sponsor Ad-Fire Dept, Sponsor Ad-Remembrance Day, Sponsor Ad-Holiday Season, Remembrance Day, Other
2-11-00-220	COUNCIL - Advertising	3,000.00	-33%	2,000.00	2,100.00	2,200.00	2,200.00	Advertisements AB Munis Basic Membership fee \$3,500 39/20 Membership \$3,500 (currently suspended) Chamber Membership \$263.10 FCM Membership \$700
2-11-00-222	COUNCIL - Memberships & Subscriptions	4,700.00	72%	8,100.00	8,900.00	9,500.00	10,200.00	Queens Printer Subscription \$125.00
2-11-00-223	COUNCIL - Special Projects	40,000.00	-75%	10,000.00	10,000.00	10,000.00	10,000.00	Significant Council project \$1,500 Leduc & District Food Bank \$1,490.40 NSWA \$1,000 Calmar Seniors Club \$10,000 grant to other organizations
2-11-00-224	COUNCIL - Other Projects	3,614.00	287%	14,000.00	14,500.00	15,000.00	15,500.00	Allocation changed to be 100% Administration
2-11-00-231	COUNCIL - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	has been \$0 for last 5 years
2-11-00-250	COUNCIL - Building Repairs & Maintenance	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Council Chambers Insurance
2-11-00-270	COUNCIL - Insurance	3,100.00	19%	3,700.00	3,800.00	3,900.00	4,000.00	Based on 5 year average
2-11-00-510	COUNCIL - Printing & Stationery	1,500.00	-20%	1,200.00	1,200.00	1,200.00	1,200.00	Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)
2-11-00-511	COUNCIL - Special Events Hosting	4,000.00	-25%	3,000.00	3,000.00	3,000.00	3,000.00	\$0 for previous 5 years, slowly start replacing laptops in 2027
2-11-00-520	Equipment, Parts, Repairs & Maintenance	1,000.00	0%	1,000.00	1,000.00	1,500.00	4,000.00	Council Chambers allocation
2-11-00-540	COUNCIL - Power	2,275.00	-21%	1,800.00	1,900.00	2,000.00	2,100.00	Council Chambers allocation
2-11-00-541	COUNCIL - Natural Gas	1,620.00	-26%	1,200.00	1,300.00	1,400.00	1,500.00	Budget based on prior year expenses (adjusted in 2025 for election)
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,000.00	35%	2,700.00	4,000.00	2,700.00	2,700.00	Monthly Remuneration 12 @ \$ 735 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	18,600.00	8%	20,100.00	20,100.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-01-130	COUNCIL - Councillor Faulkner - Benefits	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-01-140	COUNCIL - Councillor Faulkner - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-01-148	COUNCIL - Councillor Faulkner - Training & Dev	3,700.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-01-212	COUNCIL - Councillor Faulkner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel

								Monthly Remuneration 12 @ \$ 735 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-13-110	COUNCIL - Councillor Gardner - Remuneration & Fee	19,800.00	2%	20,100.00	20,100.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-13-130	COUNCIL - Councillor Gardner - Benefits	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-13-140	COUNCIL - Councillor Gardner - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
								Conferences: AUMA, RMA etc.
2-11-13-148	COUNCIL - Councilor Gardner - Training & Dev	3,700.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Councillor Gardner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
								Monthly Remuneration 12 @ \$ 1,490 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-17-110	COUNCIL - Mayor Carnahan- Remuneration & Fees	27,000.00	8%	29,150.00	29,150.00	29,150.00	29,150.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-17-130	COUNCIL - Mayor Carnahan - Benefits	1,350.00	0%	1,350.00	1,350.00	1,350.00	1,350.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-17-140	COUNCIL - Mayor Carnahan - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel
								Conferences: AUMA, RMA etc.
2-11-17-148	COUNCIL - Mayor Carnahan - Training & Dev	3,700.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-17-212	COUNCIL - Mayor Carnahan - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
								Monthly Remuneration 12 @ \$ 735 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-18-110	COUNCIL - Councillor Benson - Remuneration & Fees	18,600.00	8%	20,100.00	21,300.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-18-130	COUNCIL - Councillor Benson - Benefits	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-18-140	COUNCIL - Councillor Benson - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
								Conferences: AUMA, RMA etc.
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	3,700.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-18-212	COUNCIL - Councillor Benson - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
								Monthly Remuneration 12 @ \$ 694.62 Deputy Mayor 12 @ \$ 100.00 60 - 0-3 Hour Meetings @ \$ 75.00 32 - 3-5 Hour Meetings @ \$ 125.00
2-11-19-110	COUNCIL - Councillor McKeag - Remuneration & Fees	18,600.00	15%	21,300.00	20,100.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 175.00
2-11-19-130	COUNCIL - Councillor McKeag - Benefits	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-19-140	COUNCIL - Councillor McKeag - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
								Conferences: AUMA, RMA etc.
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	3,700.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Training AB Emergency Management, Municipal Courses etc.
2-11-19-212	COUNCIL - Councillor McKeag - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-12-00-100	ADMIN - Annual Depreciation	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Annual depreciation is not in the current budget
2-12-00-110	ADMIN - Wages & Salaries	288,185.00	22%	352,910.00	355,000.00	365,000.00	370,000.00	Per distribution
2-12-00-115	ADMIN - Overtime	500.00	0%	500.00	500.00	500.00	500.00	0.00
2-12-00-130	ADMIN - Employer Contributions	40,500.00	83%	74,111.10	74,550.00	76,650.00	74,000.00	Percentage of salary allocated to this cost center
2-12-00-136	ADMIN - Workers' Compensation Board Fees	7,200.00	0%	7,200.00	7,200.00	7,200.00	7,200.00	18% of \$40k premium based on wage distribution
2-12-00-140	ADMIN - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training & development
								GFOA x 1, SLGM x 1, NACLAA II x 1, CPA x 1 (courses, conferences, meals & rooms)
2-12-00-148	ADMIN - Training & Development	12,500.00	-20%	10,000.00	11,000.00	12,000.00	12,500.00	

2-12-00-210	ADMIN - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00 no budgeted vehicle allowance
2-12-00-212	ADMIN - Mileage	1,500.00	-33%	1,000.00	1,000.00	1,000.00	1,000.00	Gas reimbursement only as cruiser is expected to be used
2-12-00-215	ADMIN - Freight & Postage	5,500.00	-27%	4,000.00	3,800.00	3,500.00	3,200.00	Based on 2023 actuals, reduction based on success of ebilling
2-12-00-217	ADMIN - Telephone	5,500.00	42%	7,800.00	7,950.00	8,050.00	8,100.00	Phone, Internet, Cells, Toll Free based on \$650/month
2-12-00-220	ADMIN - Advertising	2,000.00	-50%	1,000.00	1,000.00	1,200.00	1,200.00	Employment Ads LGAA - \$300 x 1 SLGM-\$700 x 2 GFOA-\$170 x 1
2-12-00-222	ADMIN - Memberships & Subscriptions	2,500.00	0%	2,500.00	2,500.00	2,700.00	2,700.00	Subscriptions - \$500
2-12-00-231	ADMIN - Auditor	40,000.00	-35%	26,000.00	26,000.00	26,000.00	27,000.00	Based on new firm quotes Based on prior \$4488/quarter and an allowance of a CPI increase
2-12-00-232	ADMIN - Assessment Services	18,500.00	5%	19,500.00	19,500.00	20,000.00	20,000.00	increase
2-12-00-233	ADMIN - Legal Fees	10,000.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Based on 5 year average
2-12-00-250	ADMIN - Building Repairs & Maintenance	8,000.00	25%	10,000.00	10,500.00	11,000.00	11,500.00	Based on 5 year average (including office repainting in 2027)
2-12-00-270	ADMIN - Insurance	6,000.00	30%	7,800.00	8,000.00	8,200.00	8,400.00	Annual Allocation for insurance cost
2-12-00-290	ADMIN - Entertainment & Hospitality	1,000.00	100%	2,000.00	2,000.00	2,000.00	2,000.00	Social Functions & Recognition
2-12-00-510	ADMIN - Printing & Stationery	4,500.00	0%	4,500.00	4,500.00	4,500.00	4,500.00	Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	6,000.00	-33%	4,000.00	4,000.00	4,000.00	4,000.00	cleaner, washroom, water, etc. Based on 5 year average
2-12-00-512	ADMIN - Janitor Contract	12,225.00	8%	13,200.00	14,520.00	15,975.00	17,570.00	\$1,100 per month IT services \$62,400 / year Postage Machine \$2,000 Photocopier \$5,000 Central Square Support \$24,500 (\$19.5k annual & \$5k year end updates) Software licenses (Adobe) \$2,500 Elite Marketing website hosting/maintenance \$6,000 Payroll outsourcing \$5,000 (July 2024) EV Charger software fee \$1,000
2-12-00-513	ADMIN - Equipment Leases & Contracts	115,000.00	4%	120,000.00	118,000.00	120,000.00	122,000.00	\$10,000 for budget or satisfaction survey
2-12-00-516	ADMIN - Alarm Maintenance	500.00	0%	500.00	550.00	600.00	650.00	Based on 5 year average
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	6,000.00	-17%	5,000.00	5,100.00	5,200.00	5,300.00	Based on 5 year average
2-12-00-540	ADMIN - Power	5,075.00	-9%	4,600.00	4,850.00	4,950.00	5,050.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	5,085.00	4%	5,300.00	5,400.00	5,500.00	5,600.00	Based on quoted rate with Enmax contract renewal
2-12-00-590	ADMIN - Other General Expenses	7,500.00	-13%	6,500.00	6,500.00	6,500.00	6,500.00	Based on 5 year average 50% of the revenue raised through franchise fees as per reserve policy
2-12-00-761	ADMIN - Transfer to Reserves	319,000.00	-2%	312,000.00	312,000.00	312,000.00	312,000.00	Based on 2023 actual & increase of \$2500 to allow for cc payment of taxes & utilities
2-12-00-810	ADMIN - Bank Charges & Fees	8,200.00	34%	11,000.00	11,000.00	11,000.00	11,000.00	
2-12-00-831	ADMIN - Debenture Principle	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-832	ADMIN - Debenture Interest	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No tax cancellations included in budget
2-12-00-920	ADMIN - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-12-00-999	ADMIN - Contingency Fund	59,000.00	-2%	58,000.00	45,000.00	45,000.00	45,000.00	Annual operating contingency for unexpected expenses Training to meet requirements of sitting on the OH&S Committee
2-12-01-148	All Staff Training & Development	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	
2-12-01-540	EV Power	0.00	#DIV/0!	10,000.00	11,000.00	12,000.00	13,000.00	Power to EV charger
2-21-00-745	POLICING - Provincial Policing	88,000.00	50%	132,100.00	132,100.00	132,100.00	132,100.00	RCMP cost funding model, offset with revenue for the same

2-23-00-250	FIRE - Building Repairs & Maintenance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-270	FIRE - Insurance	2,400.00	21%	2,900.00	3,000.00	3,100.00	3,200.00	3,200.00	Old fire hall insurance allocation Regional Fire Fee for Service Total Expenses – (minus) Total Revenue = Total Budget 40% of Total Budget ÷ (divided) by 3 Year Average Call Volume = Fee per Incident Fee Per Incident X (times) Actual Incident Responses = Town's Annual Cost for Service
2-23-00-514	FIRE - Contracted Services & Communications	166,000.00	1%	168,000.00	170,000.00	172,000.00	172,000.00	172,000.00	Correct distribution
2-23-00-540	FIRE - Power	4,550.00	-100%	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-23-00-541	FIRE - Natural Gas	13,860.00	-100%	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-24-00-110	DISASTER - Wages & Salaries	43,204.80	13%	48,880.00	50,000.00	53,000.00	55,000.00	55,000.00	No Overtime expected
2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Percentage of salary allocated to this cost center
2-24-00-130	DISASTER - Employer Contributions	6,481.00	28%	8,309.60	8,500.00	9,010.00	9,350.00	9,350.00	3% of \$40k premium based on wage distribution
2-24-00-136	DISASTER - Workers' Compensation Board Fees	1,200.00	0%	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	reallocated to training and development Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management
2-24-00-140	DISASTER - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Basic Emergency Management - \$900
2-24-00-148	DISASTER - Training & Development	10,000.00	5%	10,500.00	11,000.00	11,500.00	12,000.00	12,000.00	Based on porting to VOIP system once fibre is available
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Allocation changed to be 100% through Administration Build designated area for OH&S equipment & DS Equipment (shelving/cabinet) Disaster \$1,000 OH&S \$1,000
2-24-00-231	DISASTER - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Plus regular annual expenses Stationary- Inspections forms/meetings/scribe log/PPE Disaster \$1,500 / Table Top exercises
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	4,000.00	0%	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	OH&S \$1,500
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	3,000.00	0%	3,000.00	3,200.00	3,400.00	3,500.00	3,500.00	Vehicle maintenance for course trips
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	500.00	0%	500.00	500.00	500.00	500.00	500.00	*New GL*
2-24-00-540	DISASTER - Power	0.00	#DIV/0!	1,000.00	1,100.00	1,200.00	1,300.00	1,300.00	*New GL*
2-24-00-541	DISASTER - Natural Gas	0.00	#DIV/0!	1,660.00	1,760.00	1,860.00	1,960.00	1,960.00	Regional Disaster Services- \$20,000; develop town's form
2-24-00-590	DISASTER - Other General Expenses	22,200.00	0%	22,200.00	12,200.00	12,200.00	12,200.00	12,200.00	No budget is anticipated
2-24-00-761	DISASTER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	no anticipated overtime
2-26-00-110	ENFORCEMENT - Wages & Salaries	141,211.20	18%	166,410.00	168,000.00	170,000.00	173,000.00	173,000.00	Percentage of salary allocated to this cost center
2-26-00-115	ENFORCEMENT - Overtime	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	5% of \$40k premium based on wage distribution
2-26-00-130	ENFORCEMENT - Employer Contributions	21,181.68	41%	29,953.80	30,240.00	30,600.00	31,140.00	31,140.00	reallocated to training and development AACPO Conference (1) Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training
2-26-00-136	ENFORCEMENT - Workers' Compensation Board Fees	2,000.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Mental Health Training
2-26-00-140	ENFORCEMENT - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Vehicle maintenance for course trips
2-26-00-148	ENFORCEMENT - Training & Development	6,300.00	59%	10,000.00	11,000.00	11,750.00	12,500.00	12,500.00	0.00
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00	0%	300.00	300.00	300.00	300.00	300.00	0.00
2-26-00-211	ENFORCEMENT - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00
2-26-00-215	ENFORCEMENT - Freight & Postage	1,200.00	0%	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
2-26-00-217	ENFORCEMENT - Telephone	1,800.00	56%	2,800.00	2,800.00	2,800.00	2,800.00	2,200.00	Monthly charge for cell phone based on 5 year average & 2nd CPO phone
2-26-00-220	ENFORCEMENT - Advertising	500.00	0%	500.00	500.00	500.00	500.00	500.00	Based on prior year actual (\$200 Crime Report Publication)

								Radio License \$280 CPO Program License \$650
2-26-00-222	ENFORCEMENT - Memberships & Subscriptions	4,000.00	0%	4,000.00	4,400.00	4,800.00	5,200.00	Report Exec
2-26-00-223	ENFORCEMENT - Victims Services	2,400.00	0%	2,400.00	2,400.00	2,400.00	2,400.00	Annual allocation for Victim Services donation
2-26-00-225	ENFORCEMENT - Citizens on Patrol	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No expenses allocated for this line
2-26-00-231	ENFORCEMENT - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-26-00-233	ENFORCEMENT - Legal Fees	2,000.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	Budget dollars are for possible legal advice on bylaw enforcement
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	5,000.00	6%	5,300.00	5,500.00	5,750.00	5,900.00	Fees charged by kennels when an animal is picked up
2-26-00-270	ENFORCEMENT - Insurance	3,250.00	20%	3,900.00	4,000.00	4,100.00	4,200.00	Annual Allocation for insurance cost
2-26-00-510	ENFORCEMENT - Printing & Stationary	1,000.00	10%	1,100.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Equipment Cat cages/animal food/leash/carriers/ Dispatch fees \$2,228 License (Program)- \$1,650
2-26-00-513	ENFORCEMENT - Contracted Services	6,000.00	33%	8,000.00	6,500.00	6,500.00	7,500.00	Animal Control- \$500/ (body cam and dashcam -2024) CPO Only - Uniforms, kits, boots, etc. Handcuffs Baton/(Body Armour-year 2024) Speed & safety related equipment/(2nd AFFRCS radio -year 2024)
2-26-00-520	ENFORCEMENT - Equipment Parts, Repairs & Maintenance	5,000.00	100%	10,000.00	5,000.00	5,200.00	5,400.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-521	ENFORCEMENT - Fuel & Oil	5,000.00	20%	6,000.00	6,400.00	6,800.00	7,000.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-522	ENFORCEMENT - Vehicle Parts, Repairs & Maintenance	2,500.00	20%	3,000.00	3,200.00	3,300.00	3,400.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-540	ENFORCEMENT - Power	700.00	114%	1,500.00	1,600.00	1,700.00	1,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-541	ENFORCEMENT - Natural Gas	1,390.00	87%	2,600.00	2,700.00	2,800.00	2,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-26-01-240	ENFORCEMENT - Bylaw Enforcement - Snow Removal	30,000.00	0%	30,000.00	30,000.00	30,000.00	30,000.00	Offset for municipal fine revenue for weeds & snow removal
2-32-00-110	ROADS - Wages & Salaries	124,293.45	10%	136,770.00	140,000.00	145,000.00	150,000.00	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	
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	17%	21,883.20	22,400.00	23,200.00	24,000.00	Percentage 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	7,200.00	7,700.00	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	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	3,200.00	3,400.00	3,700.00	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	0.00
2-32-00-250	ROADS - Building Repairs & Maintenance	20,000.00	0%	20,000.00	22,000.00	23,000.00	24,500.00	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. Curb repairs, curb crossing and general repairs based on 5 year average
2-32-00-254	ROADS - Sidewalk Maintenance	35,000.00	0%	35,000.00	35,000.00	35,000.00	35,000.00	average
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	0%	2,000.00	2,500.00	3,000.00	3,200.00	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	16,000.00	16,500.00	17,000.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-513	ROADS - Contracted Services	17,000.00	0%	17,000.00	17,500.00	18,000.00	18,500.00	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	0.00
2-32-00-520	ROADS - Equipment Maintenance & Repair	47,000.00	0%	47,000.00	47,500.00	48,000.00	48,750.00	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	13,000.00	13,500.00	14,000.00	Oil changes, brakes, tires etc., based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	0%	5,000.00	5,200.00	5,400.00	5,600.00	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	4,600.00	4,800.00	5,000.00	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	56,000.00	Traffic signs, barricades, posts etc. based on 5 year average Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases Construction Signs, Barricades, etc.
2-32-00-531	ROADS - Safety Equipment	5,000.00	0%	5,000.00	5,500.00	6,000.00	6,200.00	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%	171,728.00	176,756.00	182,000.00	182,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615) Streets & Sewer (4000900) Gravel Truck (4001324)
2-32-00-832	ROADS - Debenture Interest	79,000.00	-7%	73,798.00	68,770.00	63,500.00	63,500.00	Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	124,293.45	10%	136,765.00	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	0%	0.00	0.00	0.00	0.00	As per actuals
2-41-00-130	WATER - Employer Contributions	18,644.02	17%	21,882.40	21,120.00	21,440.00	21,920.00	Percentage 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	7,500.00	8,000.00	8,000.00	AWWOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	0.00	#DIV/0!	0.00	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	750.00	825.00	875.00	AWWOA, 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	1,250.00	1,500.00	1,750.00	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	2%	408,000.00	416,000.00	425,000.00	430,000.00	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	6,000.00	6,000.00	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	32,000.00	33,000.00	34,500.00	repairs to pump station, calibration on analyzer, other misc.
2-41-00-521	WATER - Fuel & Oil	3,000.00	0%	3,000.00	3,400.00	3,800.00	4,200.00	Allocation distributed to this department
2-41-00-522	WATER - Infrastructure Repairs	60,000.00	0%	60,000.00	64,000.00	65,000.00	67,000.00	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.
2-41-00-530	WATER - Water Meters	20,000.00	100%	40,000.00	40,000.00	50,000.00	55,000.00	almost \$800 per meter and many are going to be replaced in near future. Need to plan to 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%	68,660.00	32,971.00	34,000.00	34,000.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118) Sewer Line (3100062) 51 St Water Line (4001773)
2-41-00-832	WATER - Debenture Interest	17,500.00	-16%	14,691.00	12,295.00	11,300.00	11,300.00	Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-42-00-110	SEWER - Wages & Salaries	124,293.45	10%	136,770.00	140,000.00	145,000.00	150,000.00	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
2-42-00-130	SEWER - Employer Contributions	18,644.02	17%	21,883.20	22,400.00	23,200.00	24,000.00	Percentage of salary allocated to this cost center
2-42-00-136	SEWER - Workers' Compensation Baord 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	AWWOA, AWWA
2-42-00-148	SEWER - Training & Development	3,000.00	33%	4,000.00	4,500.00	4,800.00	5,000.00	AWWOA, 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	2,000.00	2,000.00	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	1,250.00	1,500.00	1,750.00	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	650.00	700.00	750.00	Enzymes etc. Effluent sampling (2021 lagoon dredge expensed here \$220k)
2-42-00-513	SEWER - Contracted Services	17,000.00	0%	17,000.00	60,000.00	20,000.00	22,000.00	weed haresting in 2025
2-42-00-516	SEWER - Alarm	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No alarms budgeted

								Lift station pumps, alarms, etc.
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	0%	15,000.00	16,000.00	17,000.00	17,500.00	Aerators
2-42-00-521	SEWER - Fuel & Oil	2,300.00	2%	2,350.00	2,400.00	2,500.00	2,600.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	1,500.00	0%	1,500.00	1,600.00	1,700.00	1,800.00	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	13,000.00	13,600.00	14,000.00	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%	86,520.00	53,047.00	55,400.00	55,400.00	50 St Widening (4000150)
								Sewer Line (3100062)
2-42-00-832	SEWER - Debenture Interest	11,800.00	-34%	7,795.00	4,161.00	4,100.00	4,100.00	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%	94,820.00	99,100.00	105,000.00	110,000.00	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
2-43-00-130	GARBAGE - Employer Contributions	12,700.30	19%	15,171.20	15,856.00	16,800.00	17,600.00	Percentage 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
								Garbage disposal at Leduc Regional Landfill based on 5 year
2-43-00-300	GARBAGE - Landfill Fees & Charges	48,000.00	-23%	37,000.00	37,000.00	37,000.00	37,000.00	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)
2-51-00-110	FAMILY SERV - Wages & Salaries	36,600.00	-47%	19,344.00	20,000.00	21,000.00	23,000.00	Per distribution
								Estimated overtime to be paid. Will be adjusted once the new
2-51-00-115	FAMILY SERV - Overtime	500.00	0%	500.00	500.00	500.00	500.00	programs/events are identified.
2-51-00-130	FAMILY SERV - Employer Contributions	5,490.00	-40%	3,290.00	3,400.00	3,570.00	3,910.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	1,600.00	0%	1,600.00	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-51-00-140	FAMILY SERV - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-51-00-148	FAMILY SERV - Training & Development	2,500.00	-20%	2,000.00	2,200.00	2,300.00	2,400.00	Conferences, training etc (combined with meals and lodging)
2-51-00-210	FAMILY SERV - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	0%	500.00	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	700.00	-29%	500.00	500.00	550.00	550.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	750.00	-27%	550.00	550.00	550.00	550.00	Landline expense only, cell phone moved to Dept 26
								Departmental program promotional materials Awareness
2-51-00-220	FAMILY SERV - Advertising	2,100.00	-48%	1,100.00	1,100.00	1,200.00	1,200.00	campaign materials

								National Volunteer Week \$4000, Seniors Week \$2800, Calmar Youth Council \$800, Community Connections Event \$500, Indigenous Awareness Event \$1000, Good Neighbour Program Bi-Monthly \$600, Miscellaneous Other Programming \$300
2-51-00-221	FAMILY SERV - Program Hosting Expense	8,000.00	25%	10,000.00	10,000.00	11,000.00	12,000.00	Town of Calmar 20% share of regional service
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	13,800.00	1%	14,000.00	14,200.00	14,200.00	14,200.00	Volunteer honorariums
2-51-00-225	FAMILY SERV - Volunteer Recognition	2,000.00	25%	2,500.00	2,500.00	2,500.00	2,500.00	Allocation changed to be 100% through Admin
2-51-00-231	FAMILY SERV - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-51-00-260	FAMILY SERV - Office Rental	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-51-00-270	FAMILY SERV - Insurance	600.00	-100%	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	0%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	300.00	0%	300.00	300.00	300.00	300.00	General supplies
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	400.00	0%	400.00	400.00	400.00	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	1,050.00	-100%	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-541	FAMILY SERV - Natural Gas	1,625.00	-100%	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-590	FAMILY SERV - Other General Expenses	500.00	0%	500.00	500.00	500.00	500.00	
2-51-01-511	FAMILY SERV - Christmas Elves Prog. Donation Exp.	5,750.00	-30%	4,000.00	4,000.00	4,000.00	4,000.00	Christmas Elves expenses combined
2-51-01-512	FAMILY SERV - Christmas Elves Prog. Hosting Exp.	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-61-00-110	MUNI DEV - Wages & Salaries	88,780.00	3%	91,040.00	93,500.00	96,000.00	99,000.00	Per distribution
2-61-00-115	MUNI DEV - Overtime	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no overtime budgeted
2-61-00-130	MUNI DEV - Employer Contributions	13,317.00	3%	13,656.00	14,025.00	14,400.00	14,850.00	Percentage of salary allocated to this cost center
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	1,600.00	0%	1,600.00	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-61-00-140	MUNI DEV - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-61-00-148	MUNI DEV - Training & Development	2,500.00	20%	3,000.00	3,500.00	3,800.00	4,000.00	APPI/CIP/ADOA
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	1,000.00	200%	3,000.00	3,000.00	3,000.00	3,000.00	To cover expenses if Subdivision/Development is appealed
2-61-00-210	MUNI DEV - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-215	MUNI DEV - Freight & Postage	1,500.00	0%	1,500.00	1,500.00	1,500.00	1,500.00	Based on 5 year average
2-61-00-217	MUNI DEV - Telephone	1,200.00	0%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-61-00-220	MUNI DEV - Advertising	3,200.00	-38%	2,000.00	2,200.00	2,200.00	2,200.00	Subdivision, bylaws and open houses, based on 5 year average (taking into consideration that Council would adopt advertising bylaw. Otherwise, fees will have to be increased considerably for paper advertising - at least \$3,000 more) Information gathering for developments based on 5 year average
2-61-00-221	MUNI DEV - Title & Land Searches	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	
2-61-00-222	MUNI DEV - Memberships & Subscriptions	1,300.00	8%	1,400.00	1,450.00	1,450.00	1,500.00	CPIA, CIP, APPI
2-61-00-223	MUNI DEV - Subdivision & Development Costs	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Planning consultation (\$0 the last 5 years) Review drawings and consultation on development
2-61-00-230	MUNI DEV - Engineering Fees	40,000.00	-13%	35,000.00	35,000.00	35,000.00	35,000.00	Inspections for FAC, CCC, sub. and dev. review
2-61-00-231	MUNI DEV - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% Administration
2-61-00-232	MUNI DEV - Inspection Fees	18,000.00	6%	19,000.00	19,500.00	20,000.00	21,000.00	Building, Electrical, Plumbing Inspections
2-61-00-233	MUNI DEV - Legal Fees	12,500.00	0%	12,500.00	12,500.00	12,500.00	12,500.00	Consultation for agreements etc. (5 year av with \$0 in 2022)
2-61-00-234	MUNI DEV - Planning Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-510	MUNI DEV - Printing & Stationary	800.00	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-61-00-513	MUNI DEV - Contracted Services	30,000.00	167%	80,000.00	31,000.00	31,500.00	31,500.00	GIS annual fee + asset management + planning support as needed 2024 re-do LUB
2-61-00-515	MUNI DEV - Other Contracted Services	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-520	MUNI DEV - Cost of Land Sold	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-540	MUNI DEV - Admin Power	175.00	-100%	0.00	0.00	0.00	0.00	Changed distribution

2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-110	COMM SER - Wages & Salaries	118,000.00	-5%	111,740.00	115,000.00	119,000.00	123,000.00	Per distribution
2-62-00-115	COMM SER - Overtime	2,350.00	4%	2,450.00	2,550.00	2,550.00	2,550.00	2% of Wages and Salaries used for calculation
2-62-00-130	COMM SER - Employer Contributions	17,700.00	-5%	16,761.00	17,250.00	17,850.00	18,450.00	Percentage of salary allocated to this cost center
2-62-00-136	COMM SER - 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
2-62-00-140	COMM SER - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-62-00-148	COMM SER - Training & Development	2,000.00	25%	2,500.00	2,800.00	3,000.00	3,200.00	EDAC Conference + Community Economic Development Course (2 modules)
2-62-00-210	COMM SER - Vehicle Allowance	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-212	COMM SER - Mileage	2,000.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	For business visits / Conference / - when the cruiser is unavailable
2-62-00-215	COMM SER - Freight & Postage	700.00	0%	700.00	700.00	700.00	700.00	Based on 5 year average
2-62-00-217	COMM SER - Telephone	600.00	0%	600.00	600.00	600.00	600.00	\$50 x 12 months
2-62-00-220	COMM SER - Advertising	25,000.00	-40%	15,000.00	16,000.00	17,000.00	18,000.00	Developing marketing & advertising material
2-62-00-222	COMM SER - Memberships & Subscriptions	6,500.00	31%	8,500.00	8,500.00	9,000.00	9,000.00	Executive Pulse - Biz Database - Alliance membership, EDA, EDAC \$5,000 Chamber (this will go up in 2024. We only got a 1 time deal of 2000.00 for 2023) Council, admin, and new bussiness swag as well as welcome bags
2-62-00-223	COMM SER - Promotion & Research	3,200.00	453%	17,700.00	17,700.00	19,000.00	19,000.00	Allocation changed to be 100% Administration
2-62-00-231	COMM SER - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Based on 5 year average
2-62-00-510	COMM SER - Printing & Stationary	900.00	0%	900.00	900.00	900.00	900.00	Committee meeting hosting (this may have to go up if we get an Ec Dev Committee) New business welcome letter
2-62-00-511	COMM SER - Miscellaneous	600.00	0%	600.00	600.00	600.00	600.00	Way finding signage / Posters
2-62-00-513	COMM SER - Contracted Services	4,700.00	-100%	0.00	0.00	0.00	0.00	reallocated to promotion
2-62-00-540	COMM SER - Power	175.00	-100%	0.00	0.00	0.00	0.00	Changed allocation
2-62-00-761	COMM SER - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-900	COMM SER - Grants to Others	35,000.00	51%	53,000.00	0.00	0.00	0.00	Mainstreet Façade Improvement Grant Program - 2 year program
2-72-00-110	REC FAC - Arena - Wages & Salaries	114,196.00	4%	118,850.00	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%	20,827.50	21,000.00	21,300.00	21,600.00	Percentage 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	0.00
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	6,300.00	4,400.00	2022 - Program Centre general maintenarnce with 3 year cycle painting (next time is 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%	150,860.00	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	67%	27,155.00	26,280.00	26,640.00	27,360.00	Percentage 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	5,300.00	5,500.00	5,700.00	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
2-72-01-250	REC FAC - Facility Maintenance	50,000.00	0%	50,000.00	51,000.00	52,000.00	53,000.00	replacement, boards around parks, etc.
2-72-01-260	REC FAC - Equipment Lease & Rental	2,000.00	5%	2,100.00	2,200.00	2,300.00	2,400.00	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
								Porta-Potties, Tree Pruning Services Weed control contracted
2-72-01-513	REC FAC - Contracted Services	22,000.00	25%	27,500.00	28,000.00	29,000.00	30,000.00	services
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,300.00	0%	16,300.00	16,600.00	17,000.00	17,500.00	lights, batteries, mower blades, belts etc
2-72-01-521	REC FAC - Fuel & Oil	9,500.00	1%	9,600.00	9,700.00	9,800.00	9,900.00	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	3,000.00	3,200.00	filters, batteries, mirror, tires etc
2-72-01-523	REC FAC - Small Tools	1,300.00	8%	1,400.00	1,500.00	1,550.00	1,625.00	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%	112,540.00	125,000.00	131,000.00	137,000.00	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	Arena casual hours
2-72-02-130	REC FAC - Employer Contributions	16,231.35	18%	19,135.00	21,250.00	22,270.00	23,290.00	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	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	Combined with Training & Development
2-72-02-148	REC FAC - Training & Development	3,500.00	66%	5,800.00	6,000.00	6,400.00	6,800.00	AARFP Courses & Training for all involved staff
2-72-02-215	REC FAC - Freight & Postage	700.00	7%	750.00	800.00	820.00	850.00	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	Based on 5 year average
2-72-02-222	REC FAC - Memberships	900.00	11%	1,000.00	1,150.00	1,250.00	1,350.00	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	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	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	Allocation distributed to this department
2-72-02-510	REC FAC - Printing & Stationary	600.00	8%	650.00	750.00	750.00	750.00	Based on 5 year average
								Paper towel, floor finish, decorations etc, based on 5 year
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	11,000.00	9%	12,000.00	13,000.00	13,400.00	14,000.00	average
2-72-02-513	REC FAC - Contracted Services	15,300.00	0%	15,300.00	15,400.00	15,800.00	16,000.00	Garbage pickup, cable, internet, etc
2-72-02-516	REC FAC - Alarm	500.00	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	14,000.00	0%	14,000.00	14,500.00	15,500.00	16,250.00	Based on 2023 actuals
2-72-02-521	REC FAC - Fuel & Oil	1,500.00	13%	1,700.00	1,900.00	1,900.00	2,000.00	Based on 5 year average
2-72-02-523	REC FAC - Small Tools	600.00	0%	600.00	700.00	700.00	700.00	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	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	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	eye wash station, first aid kits, gas calibration, etc
2-72-02-591	REC FAC - Donations	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-761	REC FAC - Transfer to Reserves	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	5,956.91	-6%	5,598.00	5,228.00	5,228.00	5,228.00	As per debenture schedule
2-72-02-822	Solar Panel Loan Principle	11,816.65	3%	12,177.00	12,547.00	12,547.00	12,547.00	As per debenture schedule
2-72-02-920	REC FAC - Bad Debts	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-72-03-221	Calmar Fair Days	30,000.00	-23%	23,000.00	23,000.00	25,000.00	25,000.00	expecting increase in cost of fireworks
2-72-04-221	Farmer's Day/Canada Day	1,000.00	1400%	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	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	expecting increase in cost of fireworks
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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	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 - Honorariums	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honorariums
2-74-00-212	CULTURE - Mileage	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
								Allocation distributed to this department - library to look into
2-74-00-217	CULTURE - Telephone	1,000.00	92%	1,920.00	1,920.00	2,000.00	2,000.00	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
								Program materials & supplies following Plan of Service (carry
2-74-00-223	CULTURE - Special Projects	2,000.00	70%	3,408.00	2,100.00	2,500.00	2,500.00	over from LC in 2024)
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	CULTURE - Legal Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-00-250	CULTURE - Building Repairs & Maintenance	100.00	0%	100.00	100.00	100.00	100.00	limited building repairs
								renewal in late fall **only charge premium related to
2-74-00-270	CULTURE - Insurance	1,671.00	1%	1,680.00	1,700.00	1,800.00	1,800.00	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!	0.00	0.00	0.00	0.00	replace furniture as needed
								Purchase of items for lending following Plan of Service & PLSB
2-74-00-523	CULTURE - Books & Videos	10,000.00	-40%	6,000.00	6,000.00	6,500.00	6,500.00	Best Practices
								Allocation distributed to this department - have not been
2-74-00-540	CULTURE - Power	4,200.00	-5%	4,000.00	4,200.00	4,200.00	4,200.00	informed of any changes
								Allocation distributed to this department - have not been
2-74-00-541	CULTURE - Natural Gas	3,200.00	13%	3,600.00	3,700.00	3,700.00	3,700.00	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	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	0%	11,000.00	11,000.00	11,000.00	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	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

2-97-00-745	REQUISITION - Education - Residential	564,260.00	2%	575,545.00	587,055.90	598,797.02	610,772.96	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-750	REQUISITION - Education - Non-Residential	176,720.00	2%	180,254.00	183,859.08	187,536.26	191,286.99	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-755	REQUISITION - Leduc Foundation	7,100.00	11%	7,866.00	8,100.00	8,600.00	9,100.00	Expense GL to offset Revenue collected on behalf of the Leduc Regional Housing Authority
2-97-00-757	REQUISITION - Rural Policing Levy	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		<u>7,094,460.69</u>		<u>7,277,913.00</u>	<u>7,237,005.98</u>	<u>7,368,663.28</u>	<u>7,522,079.95</u>	
		-73.31		-643.50	-3,665.00	6,432.00	27,427.00	(SURPLUS)/DEFICIT

Approved this 17th day of April, 2023

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

- \*\*updated on call to be closer to actual
- \*\*updated 2-12-00-513 to increase cost of GP
- \*\*adjusted insurance based on renewal invoices
- \*\*updated tax increase to be 2% from 1%
- \*\*removed cost recovery of increased cc fees
- \*\*increased Apex FF based on their 2024 estimate
- \*\*increased transfer to reserve based on above adjustment
- \*\*added \$1k for EV charger annual fee
- \*\*increased group council training by \$5k
- \*\*added in MSI Operating
- \*\*reduced provincial fine revenue
- \*\*reduced lagoon sales revenue
- \*\*increased grants to others for Council
- \*\*included \$10k for a budget/satisfaction survey
- \*\*upped employer contributions for 3 departments to reflect more accurately
- \*\* upped contribution to LRHF to match 2024 requisition
- \*\* increased revenue Program Center by \$500 and ajusted cost share with LC
- \*\*updated cost sharing agreement
- \*\*removed insurance premiums from FCSS
- \*\* updated planning revenues
- \*\* adjusted rental revenues for arena in long term
- \*\*adjusted audit fees
- \*\*adjusted Council advertising
- \*\*adjusted penelaty revenues subject to tax recovery auction
- \*\*bumped FCSS programming by \$1000 to include two new programs and improve our indigenous awareness programm
- \*\*cleaned up to remove pennies
- \*\*increased benefit premiums to reflect increase
- \*\*reduced contingency

\*\*delete 01-72-00-591, duplicated with 01-72-03-591



**Town of Calmar**

Request for Discussion (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 4, 2023
Originated By:	CAO Losier
Title:	Fees and charges discussion
Approved By:	CAO Losier
Agenda Item Number:	9C

**BACKGROUND/PROPOSAL:**

Following the November 13 discussion, Administration investigated and discussed a few fees that were contemplated during the discussion. Fees that were investigated are associated with facility rental fees, economic development, and public works.

Facility Rental Fees - Diamonds

For the adult team fees, going from \$400 to \$450 per team would translate into a minimal fee increase per person. Considering that:

- the adult league could run from May to August (pending the league’s decision), with the possibility of extending into September (weather dependant),
- the league can play Monday through Thursday, and
- there is a minimum of 10 players per team,

the increase is therefore justified by the inflation associated with the cost of the material required to maintain the fields and the small impact on participants.

For tournament, Administration believed that going from \$125 to \$137.50+ GST is reasonable considering the rates of other tournaments and facilities that we investigated. Furthermore, considering the number of teams that can play per tournament, the additional \$12.50 per diamond per day is minimal.

Facility Rental Fees – Summer Getaway

While originally considering this service, Administration was debating between \$125 or \$150 per kid/week. At the meeting, looking into the cost of the 2023 Getaway being approximately \$210 per kid, Council discussed the viability of the program and if we should or not continue to offer it. A fee of \$175 was suggested. A discussion also occurred about should we do events (1 or 2 a month) instead. Lastly, it was suggested that the non-local fee be adjusted to minimize any subsidisation for that user category.

Facility Rental Fees - campground

At the last meeting, discussion occurred about keeping the fees independent from the tournament. It was suggested to explore a tool like Let's camp and hire a student. Administration held a meeting with the Let's Camp to explore this avenue. To proceed, it would require the Town to:

- identify the site with an address (do not necessarily need sites).
- identify services available.
- Install a sign on site with QR or address for Let's camp.
- Create an education campaign.
- Train a staff member to navigate the site and retrieve the reservation information.
- Link their financial software (stripe) with our bank account.
- Hire a new staff (seasonal) or use the on-call to confirm vehicles on site.
- Coordinate with the CPO's to issue tickets.
- Abandon/Prosecute those who do not pay ticket.
- Address the fact that our camping area floods

#### Facility Rental Fees - arena

For the arena, the discussion was around the accessibility of the arena from a financial perspective and the subsidisation efforts. Council discussed increasing local youth to \$130, non-local youth to \$200, and blending adult to a rate of \$215.

#### Economic Development

It was discussed to add micro license at a cost of \$35 and the possibility of developing a youth category. Council saw the youth license more as an educational opportunity, not a business licensing process. Administration concurs with Council's position and will develop a program in consequence in 2024.

#### Public Works – water services

At the meeting, it was discussed that it will be important to analyse the true cost of water and understand how the Town will be impacted by the Commission changing rate (in the future) and how we can maintain a sustainable environment. A first step towards this would be to standardize the base fee to \$93 for the various uses. In addition, considering that the Town has not increased the rates in several years, Administration did a few scenarios with users that are consuming a significant amount of water. Administration concluded that increasing the rates by \$0.04 per cube above the base fee would generate a few thousand dollars of revenues over 1 year from the "mega-users" of water. This would alleviate the cost of the last few years of inflation without severely impacting the user. Our scenarios indicated that those impacted would have an increase of less than \$10/billing cycle.

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

Regarding the options mentioned above, Administration has certain concerns, options/alternative, and suggestions. These are discussed below.

### Ball Diamonds / camping

After discussing with Let's Camp, Administration would like to share that there are pros and cons with this approach. The main advantage is definitively that users would be able to pay online. The disadvantage of this is that we need to utilize a staff to "police" registration. Once rule breakers are identified, options would include paying online with the app or vacating the premises. This could lead to significant conflicts and probably little percentage of compliance. If organizers couldn't get people to pay in 2023, Administration is not convinced that a student will be able to in 2024, therefore we may have to use CPO's to accomplish this task. After discussion with the CPO, it was concluded to be efficient, the fees and charges bylaw would need to be amended to include a section about penalties (similar to Community Standards Bylaw). There is also the set-up fact on administration end and any complications that arise in coming up with a solution with lets camp as they haven't been presented with a question like this before.

During the first complete tournament, the CAO and the CPO invested more than 6 hours talking with users/participants and almost everybody stated that the fees should have been included in the tournament fees. This is the simplest solution of all. Administration would prefer this approach for its practicality and potential for additional revenues without potential major expenses and/or legal process.

Another issue with the campground component is that the Land Use Bylaw (LUB) currently does not allow for this use in the Parks and Recreation district. This use would be identified as **recreational vehicle campgrounds, seasonal** as per the LUB. It is understood that the activity has been conducted on-site for many years, but Administration would recommend that if the Town desires to pursue an official campground on this site, an amendment or redistricting should be pursued.

Another issue with the campground is that it is currently not easy to set up. It will require some resources to enhance the area to become an actual campground.

### Getaway

Following the last meeting, Administration discussed alternatives should the Getaway be cancelled for 2024. At the meeting, the idea was launched that we could do fieldtrips/events on a few occasions per month. This is doable and would cost significantly less (with the possibility of maybe breaking even). The disadvantage of this would be that the frequency would be significantly less than the Getaway.

Another option would be to do the "Green Shack" where kids would drop-in as they choose. We have material to do activity and a person to supervise, but there is no schedule or fees. Many municipalities are doing this or experimenting with it.

As for the Getaway, Council discussed a potential fee increase from \$100 to \$175. Administration is concerned that this increase could be a major deterrent for many users. Administration agrees that cost recovery is important, but maybe the transition could be smoother over a few years,

and maybe the transition should concentrate on the local resident category. It is important to note that the 2023 Getaway costed about \$21,000, but also generated revenues of about \$10,000, and that we did not get any grants for summer jobs. Also, the Getaway is an expense shared with Leduc County.

### Arena

Without a doubt, the arena is the most expensive recreational asset that the Town manages. With the number of users participating throughout winter, the Town's economy receives a certain boost (not calculated at this time). Therefore, it is important to ensure that the arena is used as much as possible.

Following the meeting, Administration looked at fee changes within other municipalities and discussed with various entities in the hockey world. It appears that many municipalities are adjusting their fees by \$3.00-\$5.00 / hour on an annual basis. This also appears to be generally well accepted by the various organizations.

Administration is comfortable with the rates contemplated for local youth and adult, but have significant reservation for the non-local youth, especially considering that this is the user group that enabled the rink to be open. Administration would like to recommend, similar to the Getaway, a transition over a few years to get the rate in the \$200/hour. Considering that others are increasing by \$5.00/hour, maybe the Town should target increments of \$10 or \$15.

Another component that the Town must consider is the options for partnerships. Both administrations will meet on December 4<sup>th</sup> to explore options. These will vary from being a user, all the way to being a partner.

Another partnership that needs to be explored is with the arena's major user, especially if the City of Leduc chooses not to become a partner. This private/public partnership could present many advantages, especially with the Town securing a long-term strategy to support pond hockey, minor hockey, public skating and figure skating.

### Public Works

Administration has no additional comments on water rate but would like to provide some food for thoughts to Council about the RV Sanitary Dump. After a site visitation and additional internal discussions, Administration concluded that this use may not be similar to a car wash as expected. As the rate consist of a base rate plus 50% of the amount charge for water, the formula used for other commercial uses will not work. First, the fact that most of the water sold will not be consumed on location will skew the formula. Secondly, the fact that the use will only

be operational less than 8 months per year makes it different than other commercial uses (that are indoor and operating year-long). Options are to adopt a flat fee only or to integrate a fee into the agreement with the operator directly.

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

The user fees adjustment will have a direct impact on the budget.

**RECOMMENDED ACTION:**

That Council provides direction for administration to finalize the draft bylaw.



LET'S JOIN  
Village of Warburg  
70th Anniversary  
Celebration  
EVE PARTY

\* December  
31

- Cocktails: 5:30
- Supper: 6:30
- Fireworks: 10:00
- Dance: 8-12:30 (Herding Cats)
- Cash Bar
- Tickets \$25.00 - available for purchase
- at the Village Office
- Pioneer Rec Center

Tickets must be bought in advance, last day to buy tickets is December 22 by 4 pm