

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD  
IN PERSON AND VIRTUALLY ON DECEMBER 18, 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><br>a) Regular Council Meeting – December 04, 2023<br>b) Special Council Meeting – December 11, 2023   |
| <b>6.</b>          | <b>Unfinished Business – None</b>  |
| <b>7.</b>          | <b>Bylaws or Policies</b><br>a) Bylaw #2023-29 User Fees<br>b) Bylaw #2023-28 Asset Management Committee   |
| <b>8.</b>          | <b>New Business</b><br>a) Economic Development Strategy<br>b) Assessment review – Discussion only<br>c) Appointment of Auditors  |
| <b>9.</b>          | <b>Financial</b><br>a) Operational Budget – Adoption of Interim Budget<br>b) Capital Budget – Adoption of Interim Budget   |
| <b>10.</b>         | <b>Department Reports - None</b>   |
| <b>11.</b>         | <b>Council and Committee Reports</b><br>a) Mayor Carnahan<br>b) Councillor Faulkner<br>c) Councillor Gardner<br>d) Councillor McKeag Reber – Not Submitted<br>e) Councillor Benson |
| <b>12.</b>         | <b>Action Items – None</b>   |
| <b>13.</b>         | <b>Correspondence - None</b>   |
| <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 DECEMBER 04, 2023**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of December 04, 2023, to order at the hour of 6:35 pm.

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

2. **ADOPTION OF AGENDA:**

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

*Addition of delegation*

**CARRIED  
R-23-12-0332**

3. **PUBLIC HEARINGS: None**

4. **DELEGATIONS: JMR Collective**

Councillor McKeag Reber left Council Chambers @ 6:43pm

*Moved by* Councillor Benson that Council pass a motion to support JMR Collectives request a for discounted rate, with regards to the Program Centre, of 30% on the adult programming two days a week and a no-fee rental for the youth programming one day a week, for a trial period ending March 2024. With the expectation that JMR Collective will present to Council a summation of how the programming went.

**CARRIED  
R-23-12-0333**

Councillor McKeag Reber returned to Council Chambers @ 6:58pm

5. **ADOPTION OF MINUTES:**

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

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

**CARRIED  
R-23-12-0334**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES:**

- a) **Policy #2017-026** – HR Policy Amendment – Salary Policy

*Moved by* Councillor McKeag Reber that Policy #2017-026, HR Policy – Salary Policy is sent back to Administration for amendments and is to be brought back to Council at a subsequent meeting.

**CARRIED  
R-23-12-0335**

- b) **Policy #2021-092** – Mandatory Vaccinations Policy - Rescind

*Moved by* Councillor McKeag Reber that Policy #2021-092, Mandatory Vaccinations Policy is hereby rescinded.

**CARRIED  
R-23-12-0336**

**REGULAR MEETING OF COUNCIL  
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Access Code: 211-016-493

*Moved by* Councillor Faulkner that Policy #2017-026, HR Policy – Vacation Policy is hereby approved as presented. With the expectation that the Policy will be revisited again in December 2024.

**CARRIED  
R-23-12-0337**

**8. NEW BUSINESS:**

a) **Land Use Bylaw** – Fence Regulations – Discussion Only

a) **Calmar Library Request for Letter of Support**

*Moved by* Councillor Gardner that Administration is directed to draft a letter of support for the Friends of the Library on behalf of Council to be signed by the Deputy Mayor.

**CARRIED  
R-23-12-0338**

**9. FINANCIAL:**

a) **Capital Budget** – Discussion Only

*Recess @ 8:29pm  
Reconvene @ 8:35pm*

b) **Operational Budget** – Discussion Only  
c) **User Fees** – Discussion Only

*Moved by* Councillor Faulkner that the Regular Meeting of Council extend past 9:30pm

**CARRIED  
R-23-12-0339**

**10. DEPARTMENT REPORTS: None**

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

**12. ACTION ITEMS: None**

**13. CORRESPONDENCE:**

a) Village of Warburg Invitation

*Moved by* Councillor Benson that Council pass a motion to accept this correspondence as information.

**CARRIED  
R-23-12-0340**

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

**15. CLOSED SESSION: None**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY DECEMBER 04, 2023**

Access Code: 211-016-493

**16. ADJOURNMENT:**

The Regular Council Meeting adjourned at 10:35 pm.

These minutes signed this 18<sup>th</sup> day of December 2023.

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Mayor Carnahan

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CAO Losier

Un-Approved Minutes

**SPECIAL MEETING OF COUNCIL TO BE HELD  
IN PERSON AND VIRTUALLY ON DECEMBER 11, 2023  
COMMENCING AT 6:30 PM**

GoToMeeting  
Public Access Code: 738-393-413

1. **CALL TO ORDER:** Mayor Carnahan called the Special Meeting of Council of December 11, 2023, to order at the hour of 6:31 pm.

**PRESENT:** Mayor Carnahan, Councillors Faulkner, Gardner, Benson, CAO Losier, Acting DCS Bryans, RC Miller & EDO McIntosh

2. **ADOPTION OF AGENDA:**

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

**CARRIED  
R-23-12-0341**

*Addition of closed session – personnel*

3. **BYLAWS or POLICIES:**

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

*Moved by* Councillor Faulkner that Council pass a motion to give Bylaw #2023-22 - Records & Information Management Bylaw second reading.

**CARRIED  
R-23-12-0342**

*Moved by* Councillor Benson that Council pass a motion to give Bylaw #2023-22 - Records & Information Management Bylaw third reading.

**CARRIED  
R-23-12-0343**

- b) **Policy #2017-026** – HR Policy Amendment – Salary Policy

*Moved by* Councillor Faulkner that Council pass a motion to adopt Policy #2017-026 – HR Policy – Salary Policy as presented.

**CARRIED  
R-23-12-0344**

- c) **Bylaw #2023-28** – Asset Management

*Moved by* Councillor Gardner that Council pass a motion to give Bylaw #2023-28 – Asset Management Bylaw first reading.

**CARRIED  
R-23-12-0345**

4. **FINANCIAL:**

- a) **Trial Balance as of November 30, 2023**

*Moved by* Mayor Carnahan that Council pass a motion to accept this report as information.

**CARRIED  
R-23-12-0346**

**SPECIAL MEETING OF COUNCIL TO BE HELD  
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Public Access Code: 738-393-413

**5. NEW BUSINESS:**

**a) Liabilities & Risks Assessment**

*Moved by* Councillor Faulkner that Council pass a motion to accept this report as information.

**CARRIED  
R-23-12-0347**

**b) Youth Business Training Program**

*Moved by* Councillor Benson that Council pass a motion to direct Administration to go forward with the Youth Business Training Program, with sponsorships covering partial costs and the Town to budget for the remainder.

**CARRIED  
R-23-12-0348**

*Recess @ 7:54 pm  
Reconvene @ 8:01 pm*

**6. DEPARTMENT REPORTS:**

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

*Moved by* Councillor Faulkner that Council that Council accepts these reports as information.

**CARRIED  
R-23-12-0348**

**7. CLOSED SESSION:**

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

*Moved by* Councillor Gardner that the Special Meeting of Council temporarily adjourn, and Council sit in Closed Session at the time being 8:58 pm.

**CARRIED  
R-23-12-0349**

CAO Losier & ADCS Bryans remained in the Council Chambers

*Moved by* Councillor Faulkner that the Special Council Meeting reconvene from Closed Session at this time being 9:16 pm.

**CARRIED  
R-23-12-0350**

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

GoToMeeting  
Public Access Code: 738-393-413

**8. ADJOURNMENT:**

The Special Council Meeting adjourned at 9:16 pm.

These minutes signed this 18<sup>th</sup> day of December 2023.

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Mayor Carnahan

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CAO Losier

Un-Approved Minutes

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 18, 2023
Originated By:	CAO Losier
Title:	Fees and Charges Discussion
Approved By:	CAO Losier
Agenda Item Number:	7A

**BACKGROUND/PROPOSAL:**

In the last 2 months, Council has discussed the fees and charges on a few occasions. Many fees remained the same, and a few adjustments were proposed at the previous meetings in December. The fees that required more discuss were related to the camping fees and the hourly rate for the non-local at the Mike Karbonik Arena.

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

The fees and charges bylaw should be reviewed regularly and amended as needed. At the last meeting, Council directed Administration to explore the opportunity of using a multi-year approach to setting fees. This will be investigated in 2024. For the upcoming budget year, Administration is proposing to build on the current structure with the directions provided by Council in the last 2 months.

Ball Diamonds / camping

For this fee, it is proposed to raise the adult team rate to \$450 and set the tournament rate at \$500 / day to have full access to the 3 diamonds. Related to camping for tournaments, the fee will be at \$500 per night for any teams/participants that desire to camp, no limitation. At the time of registration, the organizer will need to inform the Town if they will allow camping or not. If not, vehicles and/or individuals attempting to camp will be ticketed and/or towed.

Getaway

As per Council’s direction, the fee for local is lower than the non-local, and for the low-income households, there might be some potential reduction. A program will be presented to Council in Q1 of 2024.

Arena

For the arena, the fee that generated the most discussion is the non-local youth. In previous discussion, Council identified that \$200/hour should be the starting point for the bylaw. Administration did insert said fee into it but would like to recommend to set the fee at



\$165/hour + GST to match what is being paid in Leduc by non-locals. It would be very hard to justify asking more at this time with the condition of the arena.

#### Planning

Following the adoption of the last Land Use Bylaw (LUB) amendment, Administration changed the note on for the shed to align with the amended LUB. It now identifies the shed size to 100 sq. Feet, which is the same area as with the Building Codes.

#### Economic Development

Micro license has been set to \$35 + GST.

#### Public Works

The flat rate for water has been set at \$93.00 and the above consumption is proposing a \$0.04 per cube to the current rate. The sanitary dump was removed and will be negotiated directly with any future operators. Lastly, the infrastructure replacement charges proposed is \$17.00 instead of \$16.25.

#### Offence, fines, and penalties

To enforce the bylaw, it is best practice to have a section within the bylaw that deals with offences and their consequences so that the public can understand the consequences of not following the bylaw. In the instances described in the fee bylaw, an individual not paying the fee could be deny access to the municipal good/service being sought and be will guilty of an offence. The bylaw will identify the fines amount.

#### **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.

**TOWN OF CALMAR  
BYLAW NO. 2023-29**

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

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

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

**Access to municipal service/good**

1. (a) Access to municipal services and/or goods as described in Schedule A may be denied if previous or current fee/charge is not paid.

**Offences**

2. (a) A person who contravenes this Bylaw is guilty of an offence.  
(b) A person guilty of an offence may see their facility rental privilege revoked or suspended.

**Fines and Penalties**

3. (a) A person who is guilty of an offence is liable to a fine in an amount not less than that established in this section, and not exceeding \$10,000.00, and to imprisonment for not more than 6 months for non-payment of a fine.  
(b) Without restricting the generality of subsection (1) the fine amounts set out in Schedule "B" of this Bylaw are established for use on municipal tags and violation tickets if a voluntary payment option is offered.

**Voluntary payments**

4. (a) A person who commits an offence may:
  - (1) if a violation ticket is issued in respect of the offence; and
  - (2) if the violation ticket specifies the fine amount established by this Bylaw for the offence; make a voluntary payment by submitting to a Clerk of the Provincial Court, on or before the initial appearance date indicated on the violation ticket, the specified penalty set out on the violation ticket.

**Review of Fees and Rate charges**

5. (a) The Town shall review the fees & services schedule annually.  
(b) After the review has been completed, the Town may amend this Bylaw to update the fees and rates or adopt a new bylaw with fees and rates.

**Schedules**

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

**Rescinding**

7. Bylaw No. 2023 – 20 is hereby rescinded.

**Read a first time this 18<sup>th</sup> day of December 2023.**

Read a second time this \_\_ day of January 2024.

Read a third time and approved this \_\_ day of January 2024.

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Mayor Carnahan

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CAO Losier

Bylaw signed this \_\_ day of January 2024.

**SCHEDULE "A"**  
**FEE SCHEDULE**

**1.0 ADMINISTRATION**

**FEES**

Town Coffee Mugs	\$5.00 + GST
Town Hats	\$15.00 + GST
Town Pins	\$2.50 + GST
Tax Certificates	\$25.00 + GST
Tax Searches	\$25.00 +GST
Tax Notification Filing Fee	\$200.00
Not Sufficient Funds fees	\$35.00
Fax/Photocopying	\$0.25per page/\$1.50 long distance
Chronicle advertising (business card size)	\$25.00 + GST
Chronicle advertising (quarter page ad)	\$50.00 + GST
Chronicle advertising (half page ad)	\$75.00 + GST
Chronicle advertising (full page ad)	\$100.00 +GST
Chronicle advertising shown above request for color fees doubled	
Land Use Bylaw (Photocopy)	\$75.00 + GST
Municipal Development Plan (Photocopy)	\$75.00 + GST
Paper Copy of Utility Bill	\$2.00 + GST (starting March 01/2023)
Lagoon Key Deposit	\$60.00 (refundable upon return)

**2.0 FACILITY RENTAL RATES**

**FEES**

2.1 **BALL DIAMONDS:**

Youth Hourly	\$10.00/Diamond/Hour + GST
Adult Hourly	\$20.00/Diamond/Hour + GST
Youth Team	\$200.00/team/year + GST
Adult Team	\$450.00/team/year + GST
Youth Tournament	\$50.00/Diamond/Day + GST
Adult Tournament	\$500.00/Day + GST
Tournament Damage Deposit	\$500.00
Camping associated with a tournament	\$500.00 per night

2.2 **PROGRAM CENTRE**

Local Hourly	\$20.00 + GST
Local Half-day (6 hours)	\$100.00 + GST
Local Full day	\$250.00 + GST
Non-local Hourly	\$30.00 + GST
Non-local Half-day (6 hours)	\$150.00 + GST
Non-local Full day	\$300.00 + GST
Damage Deposit	\$100.00

2.3 **SUMMER GETAWAY**

Local resident/Week (5 days)	\$175.00 + GST*
Local resident/Full Program	\$1,400.00 + GST*
Non local resident/Week	\$210.00 + GST
Local resident/Full Program	\$1,680.00 + GST

\* Local residents may be eligible for rate reduction for low-income households. Please contact FCSS.

2.4 **PUBLIC GROUNDS CAMPING**

RV / Overnight / Per Unit	\$30.00 + GST
Tent / Overnight / Per Unit	\$20.00 + GST

## 2.5 MIKE KARBONIK ARENA ICE

Local Youth Hourly	\$130.00 + GST
Non-local Youth Hourly	\$200.00 + GST
Adult Hourly	\$215.00 + GST

## 2.6 DRY ICE/FLOOR

Local Hourly	\$50.00 + GST
Local Daily	\$400.00 + GST
Non-local Hourly	\$65.00 + GST
Non-local Daily	\$500.00 + GST
Damage Deposit	\$400.00

## **3.0 PLANNING & DEVELOPMENT**

### **FEES**

(linked to Municipal Government Act and Land Use Bylaw)

### 3.1 PLANNING:

Municipal Development Plan amendment	\$750.00 + GST plus advertising cost
Land Use Bylaw amendment	\$750.00 + GST plus advertising cost
Area Structure Plan Adoption & amendment	\$1,000.00 + GST plus advertising cost
Compliance request (non-rushed 10-day service)	\$80.00 + GST
Compliance request (rushed 0-3 day service)	\$120.00 + GST

### 3.2 SUBDIVISION:

Standard Subdivision	\$250.00 per parcel + GST
Boundary Adjustment	\$250 per parcel + GST
Condominium Plan Consent	\$40.00 per unit + GST
Extension	\$100.00 + GST
Fee at Endorsement	\$150.00 per parcel + GST

### 3.3 DEVELOPMENT AGREEMENT FEES:

Affecting 1 parcel:	\$2,000 + GST
Affecting 2 or more parcels:	\$3,500 + GST

### 3.4 DEVELOPMENT PERMIT:

Notification for discretionary use	\$125.00 + GST
Dwellings (up to 4 dwelling units)	\$100.00 per unit+ GST
Dwelling, Multi-units (5 dwelling units and more)	\$500.00+ GST
New Commercial/New Industrial	\$100.00+ GST
Manufactured Home (mobile home park)	\$100.00 + GST + \$500.00 deposit to be refunded when skirted
Residential additions	\$50.00 + GST
Accessory Buildings – Garages	\$50.00 + GST
Accessory Buildings – sheds	\$50.00 + GST
Accessory Decks (attached or detached)	\$50.00 + GST
Basement Renovations	\$50.00 + GST
Signs permits	\$50.00 + GST
Development Appeal fees	\$285.00 + GST
Home Based Business Development Permit fee	\$100.00 + GST plus notification fee when applicable
Change of use	\$50.00 + GST
Any other development not identified within the table	\$50.00 + GST
Subdivision / Development Appeal (Leduc County Regional Subdivision and Development Appeal Board)	\$162.75 (inclusive of GST)

**Note:** Development Permits are not required for installation of a wood burning stove, hot tub or sheds less than 9.29 m2 (<100 ft2)

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

**Note:** Advertising costs in local paper are based on actual cost the Town is billed

### 3.5 BUILDING PERMIT FEES:

#### **Residential Installations**

New Single Family Dwellings, Additions	\$6.00 per \$1,000 of Project Value**
Relocation of a Building (on crawlspace or basement)	\$0.35 per square foot of main floor
Relocation of a Building (on piles or blocking only)	\$150.00
Garage, Renovation, Basement Development (not at time of new home construction)	\$0.30 per square foot of dev. area, minimum of \$150.00
Minimum Residential Building Permit Fee (Demolition, Solid Fuel, Decks, Sheds, Hot Tubs, Swimming Pools)	\$150.00

#### **Commercial, Industrial, Institutional**

New, Addition, Renovation	\$6.00 per \$1000 of Project Value
Minimum Building Permit Fee (including Demolition Permits)	\$300.00

**Note:** Project value is based on the actual cost of material and labour verification of cost may be requested prior to permit issuance.

**Note: PERMIT FEES SHALL BE DOUBLED FOR WORK COMMENCING PRIOR TO OBTAINING THE REQUIRED PERMIT**

**Note:** Safety Code Council Levy is 4% of the permit fee with a minimum of \$4.50 and a maximum of \$560.00

### 3.6 ELECTRICAL PERMIT FEES:

#### **Residential Installations: New single family dwelling and additions**

<b>Square footage of developed area</b>	<b>Cost of permit + Safety Code Council Levy = Total cost</b>
Up to 1,200 sq. ft	\$150.00 + \$6.00 = \$156.00
1,201 to 1,500 sq. ft	\$175.00 + \$7.00 = \$182.00
1,501-2,000 sq. ft	\$200.00 + \$8.00 = \$208.00
2,001-2,500 sq. ft	\$225.00 + \$9.00 = \$234.00
2501-3,500 sq. ft	\$250.00 + \$10.00 = \$260.00
Over 3,500 sq. ft	Permit fee is \$250.00 plus \$0.10 per sq. ft over 3500 plus SCC Levy

**Note:** Add \$75.00 to homeowner permits over \$500 value excluding Temp Power / UG Service, Permanent Service Connection, Hot Tub / AC and Panel Change or Upgrade.

#### **Other residential installations**

Basement Development	\$125.00 + \$5.00 = \$130.00
Temporary Power/ Underground Service	\$100.00 + \$4.50 = \$104.50
Permanent Service Connection Only	\$100.00 + \$4.50 = \$104.50
Hot Tub / Air Conditioning Unit	\$80.00 + \$4.50 = \$84.50
Panel Change or Upgrade	\$80.00 + \$4.50 = \$84.50
Garages	\$0.20 per sq. ft. + SCC Levy, minimum fee of \$80.00

**Note:** Add \$75.00 to homeowner permits over \$500 value excluding Temp Power / UG Service, Permanent Service Connection, Hot Tub / AC and Panel Change or Upgrade.

**Commercial, Industrial, Institutional installations**

<b>Installation cost (\$)</b>	<b>Permit Fee</b>	<b>SCC Levy</b>	<b>Total</b>
0-1,000	\$85.00	\$4.50	\$89.50
1,001-1,500	\$95.00	\$4.50	\$99.50
1,501-2,000	\$100.00	\$4.50	\$104.50
2,001-2,500	\$110.00	\$4.50	\$114.50
2,501-3,000	\$120.00	\$4.50	\$124.50
3,001-3,500	\$130.00	\$5.20	\$135.20
3,501-4,000	\$140.00	\$5.60	\$145.60
4,001-4,500	\$150.00	\$6.00	\$156.00
4,501-5,000	\$155.00	\$6.20	\$161.20
5,001-5,500	\$160.00	\$6.40	\$166.40
5,501-6,000	\$165.00	\$6.60	\$171.60
6,001-6,500	\$170.00	\$6.80	\$176.80
6,501-7,000	\$175.00	\$7.00	\$182.00
7,001-7,500	\$180.00	\$7.20	\$187.20
7,501-8,000	\$185.00	\$7.40	\$192.40
8,001-8,500	\$190.00	\$7.60	\$197.60
8,501-9,000	\$195.00	\$7.80	\$202.80
9,001-9,500	\$200.00	\$8.00	\$208.00
9,501-10,000	\$205.00	\$8.20	\$213.20
10,001-10,500	\$210.00	\$8.40	\$218.40
10,501-11,000	\$215.00	\$8.60	\$223.60
11,001-11,500	\$220.00	\$8.80	\$228.80
11,501-12,000	\$225.00	\$9.00	\$234.00
12,001-12,500	\$230.00	\$9.20	\$239.20
12,501-13,000	\$235.00	\$9.40	\$244.40
13,001-13,500	\$240.00	\$9.60	\$249.60
13,501-14,000	\$245.00	\$9.80	\$254.80
14,001-14,500	\$250.00	\$10.00	\$260.00
14,501-15,000	\$255.00	\$10.20	\$265.20
15,001-15,500	\$260.00	\$10.40	\$270.40
15,501-16,000	\$265.00	\$10.60	\$275.60
16,001-16,500	\$270.00	\$10.80	\$280.80
16,501-17,000	\$275.00	\$11.00	\$286.00
17,001-17,500	\$280.00	\$11.20	\$291.20
17,501-18,000	\$285.00	\$11.40	\$296.40
18,001-18,500	\$290.00	\$11.60	\$301.60
18,501-19,000	\$295.00	\$11.80	\$306.80
19,001-19,500	\$300.00	\$12.00	\$312.00
19,501-20,000	\$305.00	\$12.20	\$317.20
20,001-20,500	\$310.00	\$12.40	\$322.40
20,501-21,000	\$315.00	\$12.60	\$327.60
21,001-21,500	\$320.00	\$12.80	\$332.80
21,500-22,000	\$325.00	\$13.00	\$338.00
22,001-22,500	\$330.00	\$13.20	\$343.20
22,501-23,000	\$340.00	\$13.40	\$353.40
23,001-23,500	\$345.00	\$13.60	\$358.60
23,500-24,000	\$350.00	\$13.80	\$363.80
24,001-24,500	\$355.00	\$14.00	\$369.00
24,501-25,000	\$360.00	\$14.20	\$374.20
25,001-25,500	\$365.00	\$14.40	\$379.40
25,501-26,000	\$370.00	\$14.60	\$384.60
26,001-26,500	\$375.00	\$14.80	\$389.80
26,501-27,000	\$380.00	\$15.00	\$395.00
27,001-27,500	\$385.00	\$15.20	\$400.20
27,501-28,000	\$390.00	\$15.40	\$405.40
28,001-28,501	\$395.00	\$14.60	\$410.60

3.7 PLUMBING PERMIT FEES:

**Residential & Non-Residential Installations**

Number Of Fixtures	Permit Fee	SCC Levy	Total Fee
1	\$80.00	\$4.50	\$84.50
2	\$85.00	\$4.50	\$89.50
3	\$90.00	\$4.50	\$94.50
4	\$95.00	\$4.50	\$99.50
5	\$105.00	\$4.50	\$109.50
6	\$110.00	\$4.50	\$114.50
7	\$115.00	\$4.60	\$119.60
8	\$120.00	\$4.80	\$124.80
9	\$125.00	\$5.00	\$130.00
10	\$130.00	\$5.20	\$135.20
11	\$135.00	\$5.40	\$140.40
12	\$140.00	\$5.60	\$145.60
13	\$150.00	\$6.00	\$156.00
14	\$155.00	\$6.20	\$161.20
15	\$160.00	\$6.40	\$166.40
16	\$165.00	\$6.60	\$171.60
17	\$175.00	\$7.00	\$182.00
18	\$180.00	\$7.20	\$187.20
19	\$185.00	\$7.40	\$192.40
20	\$190.00	\$7.60	\$197.60

Over 20 \$190.00 plus \$5.00 per fixture over 20  
 Add \$75.00 to homeowner permits over five (5) fixtures.

SCC Levy is 4% of the permit fee with a minimum of \$4.50 and a maximum of \$560. Permit fees shall be doubled for work commencing prior to obtaining the permit.

3.8 GAS PERMIT FEES:

**Residential Installations**

Number of Outlets	Permit Fee	SCC Levy	Total Fee
1	\$85.00	\$4.50	\$89.50
2	\$95.00	\$4.50	\$99.50
3	\$100.00	\$4.50	\$104.50
4	\$125.00	\$5.00	\$130.00
5	\$135.00	\$5.40	\$140.40
6	\$150.00	\$6.00	\$156.00
7	\$165.00	\$6.60	\$171.60
8	\$180.00	\$7.20	\$187.20
9	\$195.00	\$7.80	\$202.80
10	\$210.00	\$8.40	\$218.40
Over 10	\$210.00 plus \$10.00 per outlet over 10		
Propane Tank Set (does not include connection to appliance)	\$95.00	\$4.50	\$99.50
Temporary Heat	\$95.00	\$4.50	\$99.50

**Commercial, Industrial, Institutional**

**(Contractors Only)**

BTU Input	Permit Fee	SCC Levy	Total Fee
0-50,000	\$85.00	\$4.50	\$89.50
50,001 - 100,000	\$100.00	\$4.50	\$104.50
100,001 - 200,000	\$125.00	\$5.00	\$130.00
200,001 - 300,000	\$150.00	\$6.00	\$156.00
300,001 - 500,000	\$175.00	\$7.00	\$182.00
500,001 - 750,000	\$200.00	\$8.00	\$208.00
750,001 - 1,000,000	\$250.00	\$10.00	\$260.00
1,000,001 - 2,000,000	\$275.00	\$11.00	\$286.00

Add \$5.00 for each 100,000 BTU (or portion of) over 2,000,000 BTU



### **Propane Tank Sets (does not include connection to appliance)**

Description of work

Tank Set Only	\$95.00	\$4.50	\$99.50
Propane Cylinder Refill Centre	\$275.00	\$11.00	\$286.00

SCC Levy is 4% of the permit fee with a minimum of \$4.50 and a maximum of \$560. Permit fees may be charged double for work commencing prior to obtaining the permit

### **4.0 ECONOMIC DEVELOPMENT**

### **FEES**

(linked to Business License Bylaw)

Resident Business License (excluding general contractor)	\$100.00 + GST
Non-resident business license (excluding general contractor)	\$300.00 + GST
Resident General Contractor Business License	\$200.00 + GST
Non-Resident General Contractor Business License	\$400.00 + GST
Home-based business	\$100.00 + GST + notification if required
Hawker & Peddlers Business License	\$150.00 + GST
Single Project Business License	\$100.00 + GST
Renewal fee Business license	\$100.00 + GST
Regional Business License Fee	\$50.00 + GST
Transfer of Business License (Include name change)	\$25.00 + GST
New Business License purchased after August 31	50% Of original cost
Special Event License Local – Administration Fee	\$10.00 + GST
Special Event License Non – Local – Administration Fee	\$20.00 + GST
Micro Business	\$35.00 + GST
Mobile Home Park	\$30.00 / developed stall for mobile home + GST (with Development Agreement) or \$60.00 (without a Development Agreement)

### **5.0 PUBLIC WORKS**

### **FEES**

(linked to Water, Wastewater, Solid Waste, and Recycling Bylaw)

PW operator labour charges	\$60.00/hour + GST
<b>5.1 <u>EQUIPMENT (Equipment with labour included)</u></b>	
Street sweeper	\$80.00/travel + \$130.00/hour + GST
Grader	\$130.00/hour+ GST
Loader	\$130.00/hour+ GST
Hydrovac	\$200.00/hour+ GST
Loader with snowblower	\$200.00/hour+ GST
Tandem axle truck	\$100.00/hour+ GST
Single axle dump truck	\$80.00/hour+ GST
Skid Steer	\$80.00/hour+ GST
Sanding unit	\$80.00/unit+ GST
<b>5.2 <u>MATERIALS:</u></b>	
Salt sand	\$40.00/yard + GST
Gravel	\$40.00/yard + GST
<b>5.3 <u>CURB COCK (water valve)</u></b>	
Replacement Parts	\$260.00/assembly + GST

### **6.0 WATER**

#### **6.1 UNDERGROUND SERVICE CONNECTIONS:**

Connection to underground services	\$125.00 per connection + GST
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6.2 CONSTRUCTION/CONTRACTORS/RESIDENTIAL/COMMERCIAL SERVICE:

One cycle of turning the service on and off, or portion thereof \$100.00 + GST

6.3 METERS:

Meter repair \$50.00 + GST or actual cost, whichever is greater

Meter testing Actual cost

**Note:** All requests for water service must fill out application and pay appropriate fees prior to any work commencing.

6.4 BULK WATER RATES:

Key deposit \$25.00 + GST which \$10.00 of said deposit is a non-refundable administration fee

Bulk Water Replacement/Additional Key \$5.00 each

Commercial and Industrial consumers \$5.00 per m<sup>3</sup> or portion thereof

Rural agricultural consumers Annual Administration Fee \$50.00 + GST

Rural agricultural consumers \$3.00 per m<sup>3</sup> or portion thereof

6.5. USE OF EXISTING WATER WELL

Application fee \$150.00 + GST

6.6 WATER SERVICE CHARGES

**SINGLE FAMILY, DUPLEXES, AND FOURPLEX DWELLING UNITS:**

Flat rate for the first 10.88 m<sup>3</sup> (2,400 ga) consumed \$93.00

For additional consumption thereafter \$1.85 per m<sup>3</sup>

**COMMERCIAL AND INDUSTRIAL UNITS:**

Flat rate for the first 10.88 m<sup>3</sup> (2,400 ga) consumed \$93.00

For additional consumption thereafter \$2.07 per m<sup>3</sup>

**APARTMENTS, CONDOMINIUMS, AND SENIORS' APARTMENTS:**

Consumption rate for actual water used \$3.64 per m<sup>3</sup>

**PUBLIC, INSTITUTIONAL, SCHOOLS:**

Flat rate for the first 10.88 m<sup>3</sup> (2,400 ga) consumed \$93.00

For additional consumption thereafter \$1.85 per m<sup>3</sup>

**CHURCHES, CLUBS, ASSOCIATIONS AND CHARITABLE ORGANIZATIONS:**

Flat rate for the first 10.88 m<sup>3</sup> (2,400 ga) consumed \$93.00

For additional consumption thereafter \$1.85 per m<sup>3</sup>

**REQUEST TO TURN WATER ON/OFF FOR TEST/CONSTRUCTION**

Connection to Curb Stop \$125.00 + GST

Test Turn on/off \$100.00 + GST

Connection to Mainline \$250.00 + GST

Construction water \$72.00 for first 10.88 m<sup>3</sup>. Over 10.88 m<sup>3</sup>, a rate of \$1.35 / m<sup>3</sup> will apply

**Note:** Cubic meters are expressed as: "m<sup>3</sup>"; and gallons are expressed as: "ga".

**Note:** Public Works must be notified prior to backfill for inspection for a connection to the Curb Stop

**REPLACEMENT AND/OR NEW WATER METER**

5/8" Meter or metric equivalent	\$545.00 + GST
1 ½" Meter of Metric equivalent	\$840.00 + GST
2 ½" Meter of Metric equivalent	\$1,000.00 + GST

ALL OTHER WATER SERVICES BY AGREEMENT OF COUNCIL.

**7.0 WASTEWATER**

**RESIDENTIAL\*:**

Single Family Dwelling Units per billing	\$ 64.00
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\*Plus 50% of the amount of charges over and above the flat rate for water consumption pursuant to this bylaw for residential.

**APARTMENTS, CONDOMINIUMS AND SENIORS' APARTMENTS:**

Sewer (based on water consumption volume)	\$1.66 per m <sup>3</sup>
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**COMMERCIAL & INDUSTRIAL\*\*:**

Hotel	\$177.00
Coin Laundry	\$129.00
Car Wash	\$129.00
Beauty Parlor	\$58.00
Restaurants	\$117.00
Offices	\$54.00

\*\*Plus 50% of the amount of charges over and above the flat rate for water consumption pursuant to this bylaw for commercial and industrial properties.

**8.0 PUBLIC AND INSTITUTIONAL\*:**

Schools	\$270.00
Churches, Clubs, Charitable Organizations	\$49.00

\*Plus 50% of the amount of charges over and above the flat rate for water consumption pursuant to this bylaw for institutional properties.

ALL OTHER WASTEWATER SERVICES BY AGREEMENT OF COUNCIL.

**9.0 SOLID WASTE AND RECYCLING**

Collection and landfill tipping fees	\$18.00 per month + GST
Replacement for damaged or lost waste container	\$102.17 + GST
Recycling service	\$15.00 per billing + GST
Infrastructure replacement charges	\$16.25 per billing + GST

ALL OTHER SOLID WASTE AND RECYCLING SERVICES BY AGREEMENT OF COUNCIL.

**10.0 ELECTRICAL CAR CHARGER**

**FEES**

Electrical Charger at arena	\$15.00/hour + GST
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**11.0 ANIMALS**

**FEES**

(linked to Hens Bylaw/ Cat and Dog Bylaw)

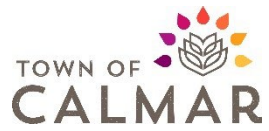
Hens Application	\$50.00 + GST
Hens Yearly Renewal	\$10.00 + GST
Male or Female Dogs Unaltered License	\$60.00 + GST
Neutered Male or Spayed Female Dogs License	\$30.00 + GST
Vicious Cat or Dog Unaltered License	\$1,500 + GST
Vicious Cat or Dog Neutered or Spayed	\$1,000 + GST
Male or Female Cats Unaltered License	\$100.00 + GST
Neutered Male or Spayed Female Cats License	\$30.00 + GST

Replacement Tag	\$10.00 + GST
Dog/Cat Impoundment fees	As determined by operators of boarding facility used
Vicious Cats/Dogs	\$500.00 + GST + Sustenance of animal to commence at midnight on the day of impoundment at \$25.00 + GST/day
Veterinary Fees amount expended for euthanizing	\$150.00 + GST

## **12.0 EMERGENCY SERVICES**

(linked to False Alarm Bylaw / Fire Services Bylaw)

	<b>FEES</b>
False Alarm (1 <sup>st</sup> one in calendar year)	no charge
False Alarm (2 <sup>nd</sup> one in same calendar year)	\$500.00 + GST
False Alarm (3 <sup>rd</sup> one in same calendar year)	\$1,500.00 + GST
False Alarm (4 <sup>th</sup> one in same calendar year)	\$3,000.00 + GST
Any additional false alarm in same calendar year	\$3,500.00 + GST
Fire and Rescue Operations on all Flightways/Roadways, provincial and non-provincial which includes but not limited to, motor vehicle, train or aircraft emergencies, including fire suppression, rescue, spill clean-up and/or extrication services.	As per Alberta Infrastructure and Transportation Policy # TCE-DC-501. \$615.00/hr/unit + replacement cost of equipment and/or materials used, lost or damaged as a result of the response
Fire and Rescue Operations in response to local state of emergencies request from other municipalities for services that do not have mutual aid or service agreements in place with Leduc County	As per Alberta Infrastructure and Transportation Policy # TCE-DC-501. \$615.00/hr/unit
Utility Companies requests for Public Safety/Standby services for emergency resources to provide/monitor/manage perimeter isolation/control zones.	As per Alberta Infrastructure and Transportation Policy # TCE-DC-501. \$615.00/hr/unit
Command Units for all calls	As per Alberta Infrastructure and Transportation Policy # TCE-DC-501. \$185.00
Cellulose Insulation Removal and/or disposal fee - Insurance Company cost recovery only	Actual cost billed to insurance company
Providing security and/or fire watch for a fire scene where the insurance adjuster could not be reached to provide security	\$100.00 per hour + GST
Fire Services site inspections at the request of the owner/ occupant of the premises	\$80.00 per hour or portion thereof + GST
Fire Investigation services, to determine the cause and origin of any fire as per Quality Management Plan	\$80.00 per hour or portion thereof + GST
Providing Fire Investigation reports for insurance companies - (1) page summary	\$50.00 per hour + GST



**SCHEDULE "B"**  
**FEE SCHEDULE**

<b>SECTION of Schedule A</b>	<b>OFFENCE</b>	<b>MINIMUM PENALTY</b>
Section 2.1 Facility rental – ball diamonds	Fail to clean property after tournament	\$250.00
Section 2.4 Facility rental – Public Ground Camping	Unauthorized camping	\$100.00



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 11, 2023
Originated By:	CAO Losier
Title:	Bylaw #2023-28 – Asset Management Committee Bylaw
Approved By:	CAO Losier
Agenda Item Number:	7 B

**BACKGROUND/PROPOSAL:**

On December 11<sup>th</sup>, 2023, Administration presented Bylaw #2023-28 – Asset Management Committee Bylaw for first reading, which it was given.

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

Giving second and third reading to the new bylaw will officially create the committee.

**Option 1** – Council may pass second, and third reading of Bylaw #2023-28 as presented.

**Option 2** – Council may pass second, and third reading of Bylaw #2023-28 as amended.

**Option 3** – Council may defeat the Bylaw #2023-28.

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

n/a

**RECOMMENDED ACTION:**

That Council gives second, and third reading to Bylaw #2023-28.

# TOWN OF CALMAR

## BYLAW #2023-28

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### A BYLAW OF THE TOWN OF CALMAR IN THE PROVINCE OF ALBERTA, TO ESTABLISH THE ASSET MANAGEMENT COMMITTEE.

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**WHEREAS**, pursuant to Sections 145 and 146 of the Municipal Government Act, being Chapter M-26, Revised Statutes of Alberta, 2000, and amendments thereto, a municipal Council may pass a bylaw to establish and determine the functions of Council Committees and other bodies.

**AND WHEREAS**, the Council of the Town of Calmar wishes to create a committee that will advise, evaluate, and implement the asset management strategy.

**NOW THEREFORE** the Council of the Town of Calmar, duly assembled, enacts as follows:

#### 1. THE COMMITTEE

1.1. A committee shall be established between Council and Administration and shall be known as the Asset Management Committee (AMC).

#### 2. APPOINTMENTS

2.1. The Committee shall consist of:

- a) A Council member, appointed by Council resolution at the Organizational meeting;
- b) Chief Administrative Officer (CAO);
- c) Director, Infrastructure and Growth (DIG);
- d) Manager, Infrastructure and Growth (MIG); and
- e) Director, Corporate Services (DCS).

2.2. The Committee may invite other staff to participate as required.

#### 3. ROLE AND RESPONSIBILITIES

3.1. The AMC shall be advisory to Council and shall not establish policy, authorize expenditures, or commit Town resources other than those identified within the approved budget by Council.

3.2. The Chair of the AMC shall be the DIG.

3.3. The Chair is responsible for preparing the agenda and the minutes of the AMC. The Chair will also be responsible for preparing Council reports.

3.4. Council member will be a liaison between AMC and Council.

3.5. Other members of the AMC will support and participate in the activities based on their expertise and skillset.

3.6. The AMC will prepare, update, and report on the 3-year Asset Management Action Plan on an annual basis. The AMC will present what was accomplished and worked on during the year in December and will present to Council within January or February what will be pursued in the upcoming year.

3.7. The AMC shall prepare and present information to Council, regarding short and long term asset requirements, including maintenance, repairs, upgrades, and/or retirement.

3.8. The AMC shall prepare recommendations to Town Council on matters referred to the AMC by Council or initiated by the AMC.

4. MEETINGS

4.1. The AMC shall meet quarterly.

4.2. The AMC may meet in-between regular meetings if needed.

5. REVIEW

5.1. The AMC Bylaw shall be reviewed as needed.

6. ENACTMENT

6.1. This Bylaw shall come into full force and effect upon third and final reading thereof.

READ A FIRST TIME THIS 11<sup>th</sup> DAY OF DECEMBER 2023.

READ A SECOND TIME THIS 18<sup>th</sup> DAY OF DECEMBER 2023.

READ A THIRD TIME AND FINALLY PASSED THIS 18<sup>th</sup> DAY OF DECEMBER 2023.

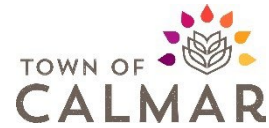
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MAYOR CARNAHAN

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CAO LOSIER





**Town of Calmar**

**Request for Decision (RFD)**

Meeting:	Regular Council Meeting
Meeting Date:	December 18, 2023
Originated By:	EDO McIntosh
Title:	2023 – 2025 Economic Development Strategy
Approved By:	CAO Losier
Agenda Item Number:	8A

**BACKGROUND/PROPOSAL:**

During discussions between Council and Administration, a request for a strategic plan review/analysis was brought forward to determine which goals have been achieved and which goals are still viable and attainable within economic development.

To create the Economic Development Strategy, there were three phases to work through. The first and second phases were to create the Economic Development Strategic Framework. This framework outlined the priorities and tasks needed to determine the goals and priorities from the two previous strategies, (Town of Calmar’s 2020 - 2024, Strategic Plan, and the 2019 - 2025, Economic Development & Tourism Strategic Action Plan. This exercise also provided an outline for the path needed to achieve the goals and priorities.

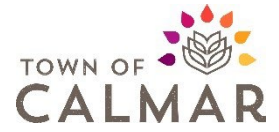
The third and final phase is to prepare the strategic document that outlines the priorities and “boots on the ground” tasks required to achieve the goals for the Town of Calmar in Economic Development. This phase began with mapping out a Gantt chart, then moved to the Quarterly based, milestone timeline, and finally to the timeline which included every milestone, every goal, every priority, and every dream that the Town of Calmar wants to see achieved over 2023 and 2025.

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

The 2023 – 2025 Economic Development Strategy is a boots on the ground, task-oriented map to achieving the economic development goals of the Town of Calmar. The milestones and associated timelines are laid out to ensure all goals are accounted for and able to be achieved. This will allow Administration to pivot as needed. The final timeline encompasses all duties, tasks, and jobs associated with economic development and clearly outlines when the milestones will be achieved.

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

The Economic Development Strategy was done in-house. The programs, projects, and tasks all fall under the 2024 budget and the future 2025 budget.



**RECOMMENDED ACTION:**

Administration recommends approving the Economic Development Strategy 2023 – 2025.

Attached: 2023 – 2025 Economic Development Strategy




2023 - 2025

Economic Development

# STRATEGY







This document was developed to lead the work of the 2-year Economic Development Strategy. The timeline, priorities, and milestones of the Economic Development Strategy will be broken down from high level overviews from the Town of Calmar's 2020 - 2024, Strategic Plan and the 2019 - 2025, Economic Development & Tourism Strategic Action Plan, into a "Boots-on-the-Ground" priorities and tasks-oriented strategy.

This strategy is Phase III of the Economic Development Strategy Framework and will focus on the tasks planned to achieve the priorities determined through Phase I and II.

# The Purpose

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By Sandra McIntosh  
Economic Development Officer



**Phase I, What do we have to offer?** This was done by reviewing where we are within the two current strategies. From the review, we have a better understanding of where we are currently and what the direction was that the economic development department was working towards.

**Phase II, What do we want?** This was done by reviewing the current strategies and comparing them against the Community Vitalization Plan to determine what has been accomplished, what is on going work, what work is still to be done, and what are the top three priorities to lead this 2023 – 2025 Economic Development Strategy.

## **Top 3 Priorities:**

### **1. Determine what businesses or industries are we missing in Calmar.**

An updatable complete list of which industries we are missing - the information to come from consulting businesses on who they buy from, sell to, and industries that would benefit them, and / or benefit our residents, from locating in Calmar.

### **2. Determine the Gaps in our business community, our business supports and our town services.**

Consistently updated list of available and future planned serviced and un-serviced lands, to be located on the website.

A comprehensive list of current businesses that want to expand to a bigger location. Their needs and wants included.

A complete list of Town services available to local and future businesses and residents, located on the website (Site Selector information). Missing services identified and implemented.

### **3. Determine which businesses and industries we want to attract and ensure we are ready for them.**

A step-by-step guide of our attraction process and plans. The boots on the ground process the Town of Calmar will actively undergo to attract new businesses and new residents. An updatable list of target industries, businesses, and resident groups that we want to attract.

Actively begin attracting new businesses, residents, and industries.

**Phase III, How do we get there?** This is the step by step, boots-on-the-ground, plan to achieve the priorities determined in Phase II of the Economic Development Strategy Framework. The research, business visits, website update with data collection capabilities creation, and business supports opportunities will all be used to create a step-by-step guide for the Town of Calmar's Attraction process for businesses and residents alike. The research, data collection, analysis, and business engagement will all culminate in the creation and finalization the Attraction Guide by the first quarter of 2025.

### **The Economic Development Team Aims to:**

- Enhance the general population's quality of life and the socio-economic conditions for the Town of Calmar.
- Create more sustainable long-term economic opportunities by creating and supporting conditions necessary for economic growth.
- Develop initiatives that leverage and enhance a community's assets (people, land capital and resources), relationships and opportunities while reducing the barriers that might inhibit it.
- Create a community of businesses that operate, support, and mentor new businesses as they locate in the Town of Calmar.
- Maintain a thriving local economy, driven by a healthy business community, that is resilient, while attracting new investment.
- Build a sustainable future by supporting innovative businesses, new business practices, and continuing to protect and enhance the environment.
- Uphold the uniqueness of the Town of Calmar and use its attributes to increase the attractiveness to potential new businesses and residents alike.



# The Plan

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## **Boots on the Ground;** Phase III, How do we get there? How do we achieve the exceptional as a community?

This is a task-oriented plan to achieve the Town of Calmar's priorities in economic development. It is a timeline of all tasks, projects, events, and programs to be performed by the economic development team; broken down to individual tasks over the strategy's three years.

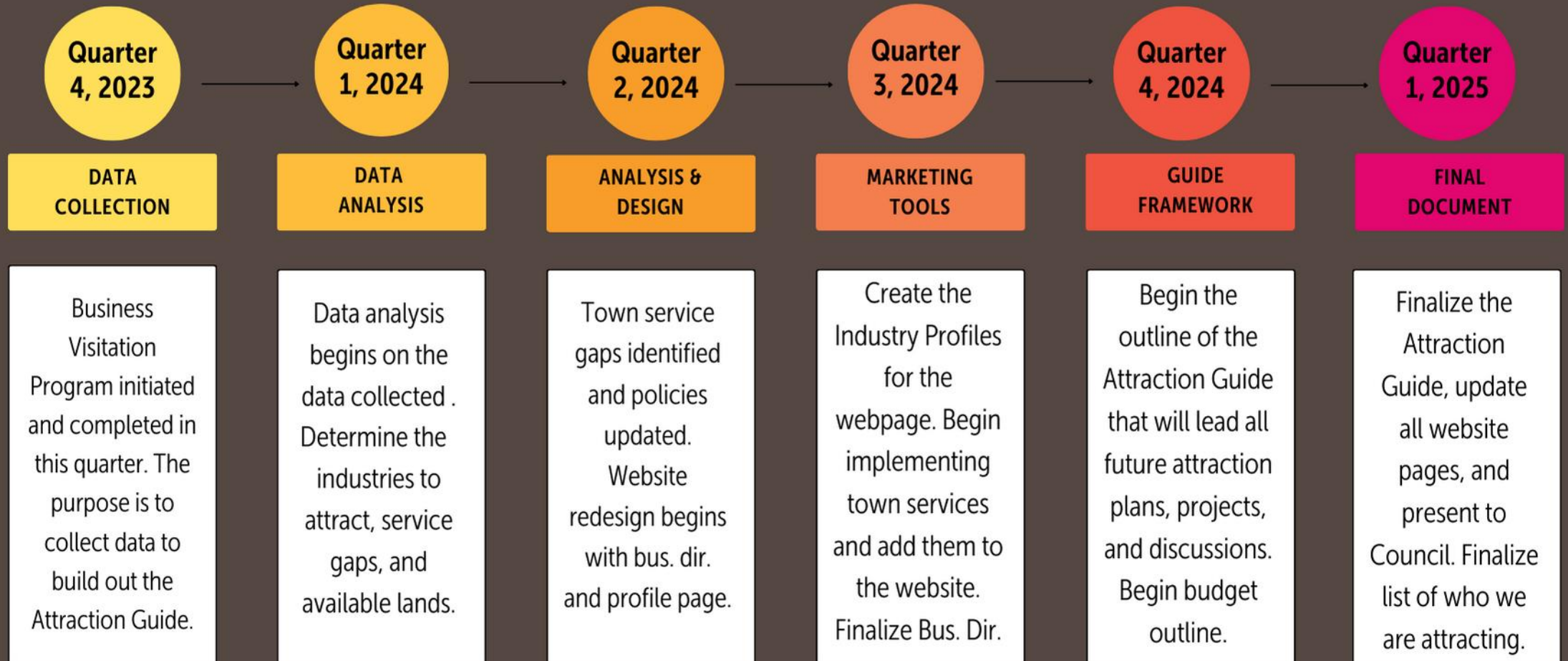
Building off the work done with the Town of Calmar's branding, which provides a new visual identity, community image, and avenues to better connect with potential new businesses and residents alike. The brand is grounded in the uniqueness that is Calmar and provides an attractive alternative to those looking to relocate their current business or for those looking to build on their dreams. The tasks assigned to fulfil the priorities and goals of the Town of Calmar's 2020 - 2024, Strategic Plan and the 2019 - 2025, Economic Development & Tourism Strategic Action Plan are comprehensive, inclusive, and will provide the path to successfully achieving the desired outcome of this 2023 – 2025 Economic Development Strategy.

Staying true to the Town of Calmar's Vision, "Calmar, we are a welcoming community and a regional leader. The ideal place to call home and grow a business", the 2023 – 2025 Economic Development Strategy provides a step-by-step picture of where we want to be and how we will get there. The work will be done in partnership with Town Council, Administration, and the Calmar business community; working together for the betterment of everyone.

The following pages outline the step-by-step plan, encompassing all activities, tasks, and goals to be completed by the Economic Development Team. The path forward looks bright, innovative, and attainable!



# ECONOMIC DEVELOPMENT STRATEGY TIME LINE 2023 - 2025





## **Conclusion; Calmar has a rich history and an even brighter future!**

Creating this 2023 – 2025 Economic Development Strategy has been the culmination of the dreams, plans, and goals of Town Council, Administration, the business community, and our residents. Pulling together each goal and milestone, brings us closer to the Town of Calmar being the economic leader that we all know we can be.

The outcomes of each task, milestone, and goal will ensure that the Town of Calmar continues to grow and continue to evolve into the Town of Calmar being the destination that businesses and residents will both desire to be. The Economic Development Team looks forward to walking with Town Council, Administration, and the business community through the steps of this strategy to bring economic growth, employment generation, and small-town competitiveness to the Town of Calmar.





| THANK YOU



**Town of Calmar**

Request for Discussion (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 18, 2023
Originated By:	CAO Losier
Title:	Assessment review
Approved By:	CAO Losier
Agenda Item Number:	8 B

**BACKGROUND/PROPOSAL:**

Every 7-8 years, Municipal Affairs (MA) conducts a review of the municipal assessment practices and provide their recommendations to improve the assessment service. This process is done in collaboration with the administration and the assessor(s), which our case is Mr. Warren Powers from Powers and Associates.

Mr. Frank Wong, Assessment Auditor for MA, reached out late in the summer and conducted an audit for the Town of Calmar in the Fall since it had been more than 12 years since our last audit was done.

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

Administration received a draft report from Mr. Wong and submitted join comments with Mr. Powers. The report is now with MA, and we are waiting for their final comments. The recommendations will be implemented immediately by Powers and Associates.

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

No cost

**RECOMMENDED ACTIONS:**

Council accepts this report as information.



# Assessment Audit Report

2022 Roll (Tax Year 2023)

**Town of Calmar**

*Alberta* 

**Tax Programs and Assessment Audit  
Grants and Education Property Tax Branch  
Municipal Assessment and Grants Division  
Municipal Affairs  
15th Floor, Commerce Place  
10155 102 Street  
Edmonton AB T5J 4L4  
Phone: 780-422-7125  
Email: [ma.assessment.audit@gov.ab.ca](mailto:ma.assessment.audit@gov.ab.ca)**

DRAFT

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# Executive Summary

## Introduction

Assessments must be equitable to ensure a fair distribution of municipal property tax and provincial education tax. The assessment audit program's focus is to promote assessment equity within a municipality and between municipalities throughout Alberta by auditing and reporting on assessment performance and advancing best practices.

Detailed assessment audits combine the factual, results-oriented ratio study with a more investigative, process-oriented procedural audit to determine if assessments meet valuation and administration standards reasonably expected of Alberta municipal assessment programs. As well as market value assessments, detail audits may review property classified as farm land and machinery & equipment assessed at regulated rates that cannot be monitored by ratio studies.

Each year a number of detailed audits are scheduled. These audits can be initiated by a municipal request or by Minister's initiative. An audit can be specific to a municipality or can be based on a property group encompassing multiple municipalities.

Municipalities prepare assessments in accordance with Part 9 of the *Municipal Government Act* (MGA) and the regulations. Assessment audits are performed under the authority of section 22 of the *Matters Relating to Assessment and Taxation Regulation, 2018* (MRAT) by assessment auditors appointed by the Minister of Municipal Affairs. The Detailed Assessment Audit Manual guides the auditors' work. This report is intended to be read in conjunction with the Detailed Assessment Audit Manual. The manual is meant for use by auditors to facilitate a consistent approach to detail audits or can be used by municipalities as a self-review too.

## Objective of the Audit

The objective of this detailed audit is to provide an unbiased opinion as to the quality of the municipality's assessment roll for the 2023 tax year. The opinion is based on a review of assessment performance by measuring the degree to which assessments meet regulated quality standards, and a review of procedures and administration of the municipality's assessment program. The audit also provides a means to identify and reinforce strengths in a municipality's assessment program and to identify where opportunities exist to improve assessments or assessment administration.

The audit meets this objective by providing brief findings and conclusions for individual tasks meeting best practice guidelines and legislative requirements as outlined in the Detailed Assessment Audit Manual. For tasks not meeting legislative or best practice requirements and requiring a recommendation, the auditor provides more detail and explanation of findings supporting conclusions.

## Scope of the Audit

This detailed assessment audit reviews assessment performance for all properties the municipality is legislatively required to prepare assessments for, as well as an administrative review. Ratio studies serve as the primary tool for the objective evaluation of mass appraisal performance. The procedural review focuses on assessment preparation and involves a sample of properties for testing.

The following topics are out of scope for this audit:

- provincial and municipal tax policy,
- equalized assessment and education requisition policy,
- business assessment and taxation provisions in Part 10 of the Act other than those for property tax, and
- property assessments completed by the Provincial Assessor.

## Assessments Prepared by the Municipal Assessor

The scope of the audit is the assessments prepared by the municipal assessor. The figures below provide an overall view of the distribution of property within this scope. The categories are based on actual use classifications rather than those categories used for the purposes of taxation. References to parcel counts below reflect the assessor’s designations for valuation rather than property tax classification.

### Distribution of Assessment by Property Type

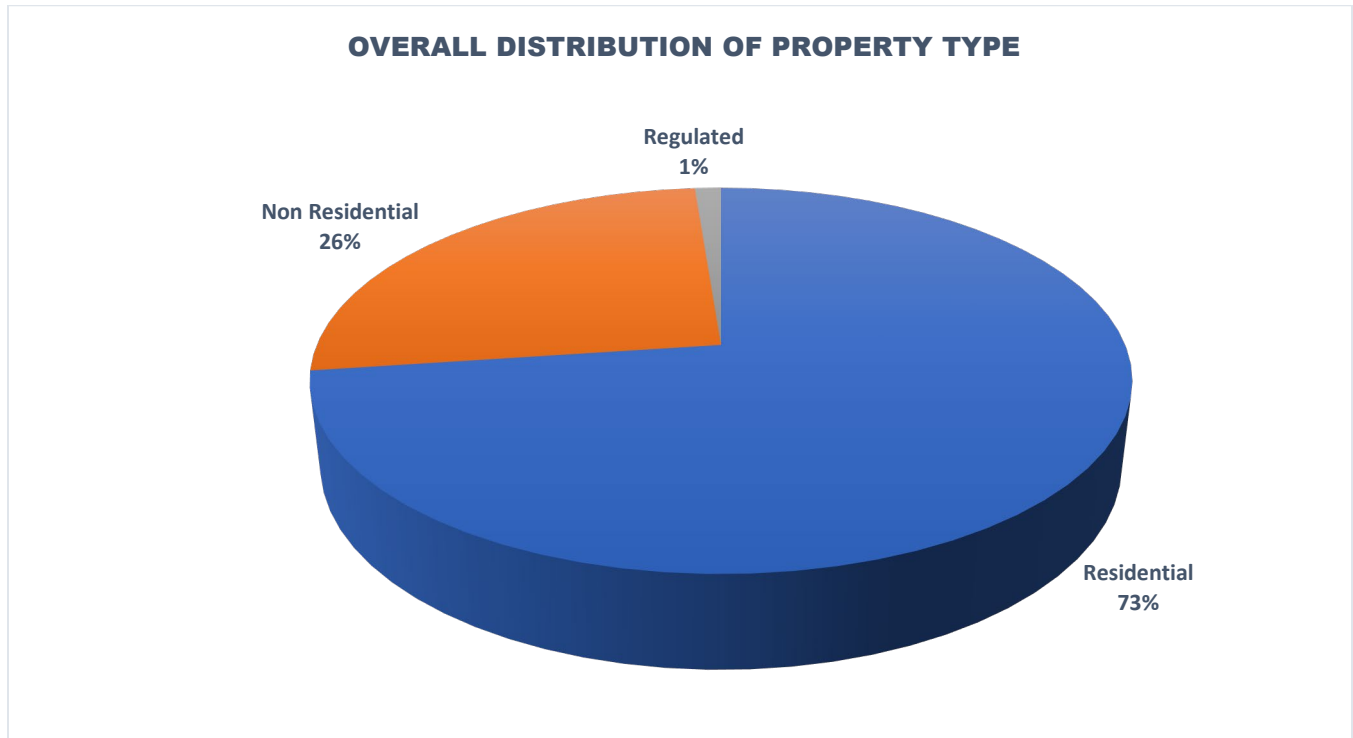
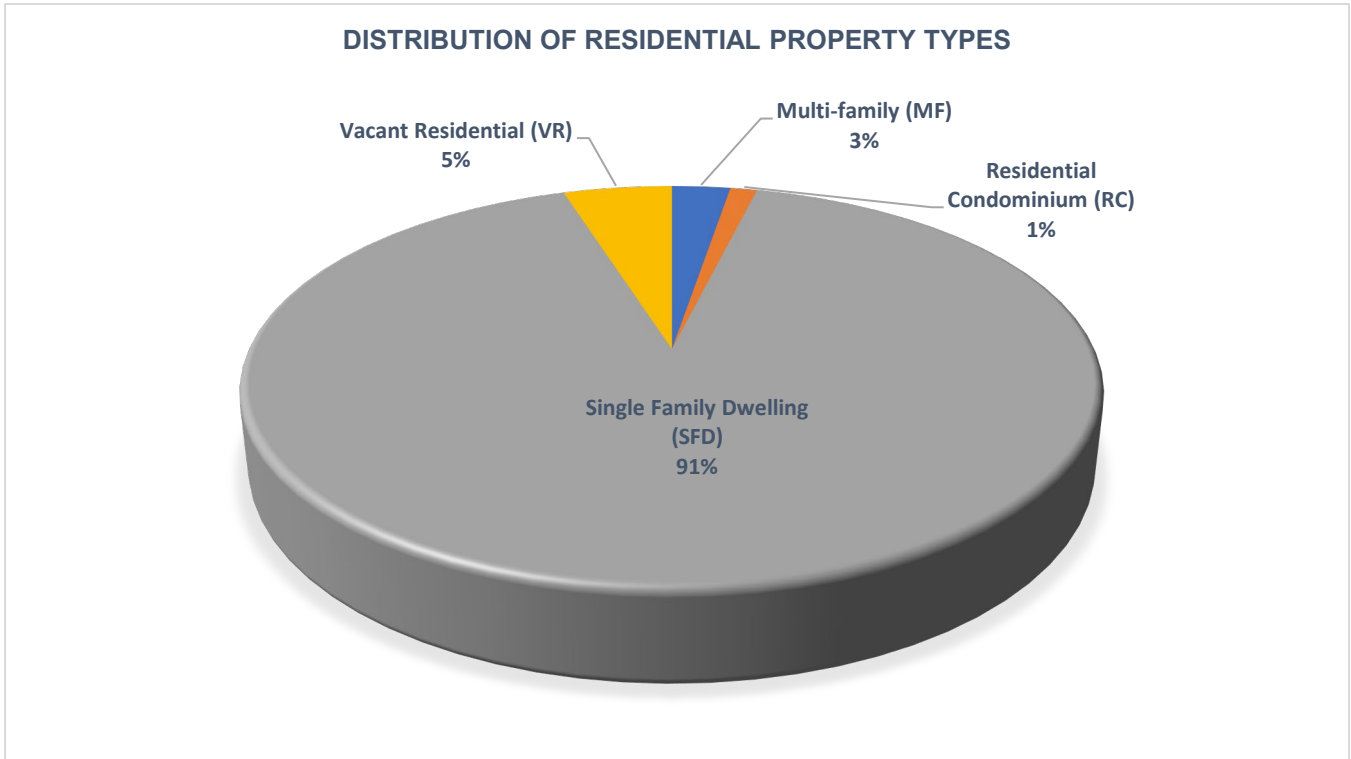


Figure 1 - Distribution Type

Table 1 - Property Type

Property Type			
Property Type	Total Assessment	Percentage of Total	Property Count
Residential	\$235,025,000	73%	969
Non-Residential	\$83,578,000	26%	130
Regulated (Farm land)	\$3,946,000	1%	8
Total	\$322,549,000	100%	1,107

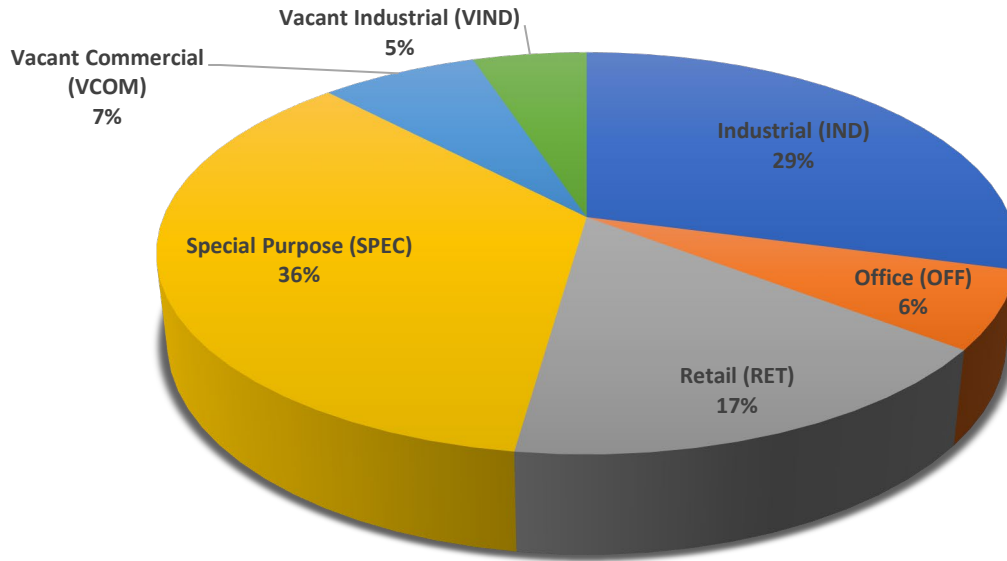


**Figure 2 - Residential Property Types**

**Table 2 - Residential Details**

Residential			
Property Type	Total Assessment	Percentage of Total	Property Count
Multi-family (MF)	\$6,177,000	3%	7
Residential Condominium (RC)	\$2,837,000	1%	14
Single Family Dwelling (SFD)	\$214,500,000	91%	859
Vacant Residential (VR)	\$11,511,000	5%	89
<b>Total</b>	<b>\$235,025,000</b>	<b>100%</b>	<b>969</b>

### DISTRIBUTION OF NON-RESIDENTIAL PROPERTY TYPES



**Figure 3 - Non-Residential Property Types**

**Table 3 - Non-Residential Details**

Non-Residential			
Property Type	Total Assessment	Percentage of Total	Property Count
Industrial (IND)	\$24,623,000	29%	32
Office (OFF)	\$5,285,000	6%	4
Retail (RET)	\$13,765,000	17%	27
Special Purpose (SPEC)	\$29,667,000	36%	19
Vacant Commercial (VCOM)	\$5,936,000	7%	38
Vacant Industrial (VIND)	\$4,302,000	5%	10
<b>Total</b>	<b>\$83,578,000</b>	<b>100%</b>	<b>130</b>

# Finding of Audit

In our opinion, the Town of Calmar, in preparing its assessment roll for the 2023 tax year, meets virtually all legislated standards. All aspects of procedures and practices, reviewed in this report, used in the preparation of property assessments meet assessment best practices.

In addition, an administrative review of the municipality's management of the assessment program finds legislative requirements are mostly in compliance for the administration of bylaws, assessment rolls, notices, complaints, and public relations.

This report contains one recommendation requiring action for the municipality in the upcoming assessment year.

## Recommendations

### Compliance with Legislation Requirements

The overall single-family dwelling (SFD) results pass the regulated quality standards. However, there are individual strata within the SFD category that are outside of the acceptable range.

The assessor must:

- review the assessments of the single-family dwelling (SFD) property group for the categories indicated in the report, to ensure that these strata meet the regulated quality standards.

### Observations

- The assessor is advised to review the use of the 8000 (not verified) sales code.
- Consider using the Cost Approach for all Industrial properties, and
- The inspection code should be recorded in the CAMA lot system.

### Next Steps

The assessor and the chief administrative officer were asked to respond to the conclusions and recommendations contained in this report, indicating the actions that will be taken to address the recommendations and the timeframe in which the actions will be completed. Such action demonstrates a commitment toward continuous improvement of assessment practices and administration and contributes to enhancing assessment quality across the province.

A follow-up audit will be conducted in 2024 to evaluate progress on actions taken by the municipality in addressing recommendations contained in the report.

### Assessors Response

We would like to thank the auditor for his patience and a job well done. We are committed to providing the best and most accurate assessment roll possible and as such, will implement all the auditor's suggestions in the 2023 for 2024 Town of Calmar assessment roll. We will be reviewing all SFD sales that are outside of the acceptable range, and we will be switching all industrial properties to the Cost Approach. Further to the above, we will be updating our 8000 (not verified) sales code to a more appropriate sales review description. All inspections, including municipal and exempt property will be recorded in the assessment system going forward. Again, we thank the auditor for his patience and look forward to our follow up audit in 2024.

## Municipal Response

The Chief Administrative Auditor has discussed with the assessor the recommendation and conclusion of the auditor. The recommendations will be implemented moving forward. The town will work in collaboration with the assessor as needed. The great collaboration between our parties will make it easier to attain the objectives. I would like to conclude by expressing our thanks to the auditor who kept us informed and engaged along the process. We are looking forward to working together in the future as there is always room for improvements.

DRAFT

# Performance Review

A performance-based review provides direct evidence of valuation accuracy and uniformity of properties assessed at market value.

## Sales Processing

The importance of proper sales verification and processing cannot be overemphasized. The reliability of market and sales ratio study analyses depend on the accuracy of sales data. Each sale must be screened and assigned a sales verification code designating if the sale is *arm's length* and can be used in conducting ratio studies.

## Sold Parcel Reconciliation

Using Land Titles Office data, Assessment Audit reviews if the assessor is reporting the appropriate number of sales to Assessment Shared Service Environment (ASSET). A review is also conducted to identify if the assessor is including all good sales as valid for statistical review.

Analysis indicates the assessor reports nearly all (254 out of 278) of the Land Titles Office transactions requiring verification (3 years preceding July 1, 2022). These are summarized in the following table.

Matching of the 2022 IOV submission to the LTC that require verification				
Sales Period	Sales Period date range (land title date)	Number of LTC in each period	Number matched to LTC on the CoFT	Percent of IOV matched to LTC on the CoFT
P1	July 1, 2021 to June 30, 2022	89	69	78
P2	July 1, 2020 to June 30, 2021	87	83	95
P3	July 1, 2019 to June 30, 2020	102	102	100
<b>Total</b>		<b>278</b>	<b>254</b>	<b>91</b>

A review of unmatched records finds most titles involve cancelled titles and some multi-parcel sales, where the transaction was recorded on a primary record rather than individually. Assessment Audit has no concerns.

## Sales Verification

Assessors are expected to screen land titles transactions and assign *sales verification codes* indicating whether the sale is representative of market value and can be used in market analysis and ratio studies, or whether the sale is not representative and is invalid.

The following table summarizes the assessor's verification coding.

Sale Verification Description	Sale Code	SFD	MF	RC	VR	IND	OFF	RET	SPEC	VCOM	VIND	Total
<b>Not Used in Analysis</b>												
Not Verified	8000	48	1		12	8		3		3	2	77
Non-Arm's Length	8002	9			3							12
Duress	8005	8										8
Foreclosure	8008	4									1	5
<b>Total-Sales Not Used</b>		<b>69</b>	<b>1</b>		<b>15</b>	<b>8</b>		<b>3</b>		<b>3</b>	<b>3</b>	<b>102</b>
<b>Used in Analysis</b>												
Not Verified	8000	2										2
Good Sale	8001	126	1	7	19		1		1	2		157
Non-Arm's Length	8002	1										1
Duress	8005	1										1
Sale of Tax Recovery Property	8009	1										1
<b>Total-Sales Used</b>		<b>131</b>	<b>1</b>	<b>7</b>	<b>19</b>		<b>1</b>		<b>1</b>	<b>2</b>		<b>162</b>

## **8000 Not Verified Sales**

All sales should be verified through land title data or inspections. The assessor should provide a comment on each sale assigned to this code as to why it is not verified. For the SFD group, 48 total sales were not verified and not used in the analysis in the last three years and a total of 29 for other property groups. The assessor's explanation for why these sales were not used in the analysis, was "outlier, Affidavit of Surviving Joint Tenant, transaction below the market value...etc." However, from "Sales Verification Quick Reference Guide", code "8000" is not a placeholder for when details of a transfer are uncorroborated and is not used to indicate non-return of self-reporting forms. The assessor chooses the best sale verification code to replace the default 8000 code.

## **8001 Good Sale**

This code is typically assigned to good, arms-length sales and used in the analysis. The assessor used all 157 good sales with this code.

## **8002 Non-Arm's Length Sales**

Non-arm's length sales are sales between related parties or sales in which both parties do not seek to maximize their position. In the SFD group, nine sales are not used in the analysis. It includes self, family, and estate transactions; other sales are transferred from Corporation to the sole shareholder.

A sample review of titles indicates correct coding on the part of the assessor.

## **8005 Duress**

Most sales made under duress will be rejected. In the SFD group, eight sales are not used in the analysis. From the land title documents, all these owners from lending institutions transferred the titles to individual parties under duress price.

## **8008 Foreclosure Sales**

Foreclosure orders that return properties to lending institutions, identifiable by "foreclosure" on the land title, should be excluded from ratio studies. There were four foreclosure properties in the Town of Calmar within the three-year review period which were correctly excluded from ratio studies.

## **Findings:**

The total number of sales, for the sales period that the assessor submitted into the Assessment Shared Service Environment (ASSET) system, was 264 (162 included sales and 102 excluded sales).

Overall, the assignment of verification codes appears appropriate as reviewed by Assessment Audit. Narratives are provided for most sales and the assessor appears to be using discretion appropriately. However, it is suggested that the assessor review the 8000 coded not verified sales to apply an appropriate code.

## **Summary**

The assessor's sales verification appears reasonable and as such, for ratio study purposes in this report, the sales used by the auditor in this analysis will be the same as those submitted and coded by the assessor into ASSET.

## **Time Adjustment Validity**

MRAT states the preparation of any assessment in accordance with the MGA must be an estimate of value on July 1 of the assessment year. In other words, sale prices need adjustment to account for value changes between the sale date and July 1, 2022 (valuation date for the 2023 tax year). If the time adjustment is understated, the overall assessment level calculations are higher than they would be otherwise. Conversely, if the time adjustment was overstated, the assessment level calculations are lower. Assessment levels are used to calculate equalized assessment (EA); inaccurate assessment levels impact EA, which can then impact education tax requisitions, cost-sharing agreements, and grant funding formulas.

There are two valuation groups (SFD and VR) that have a sufficient number of sales of 15 or more used in analysis within the last three years to provide confident results for the time adjustment study. The evaluations can be found in this section.

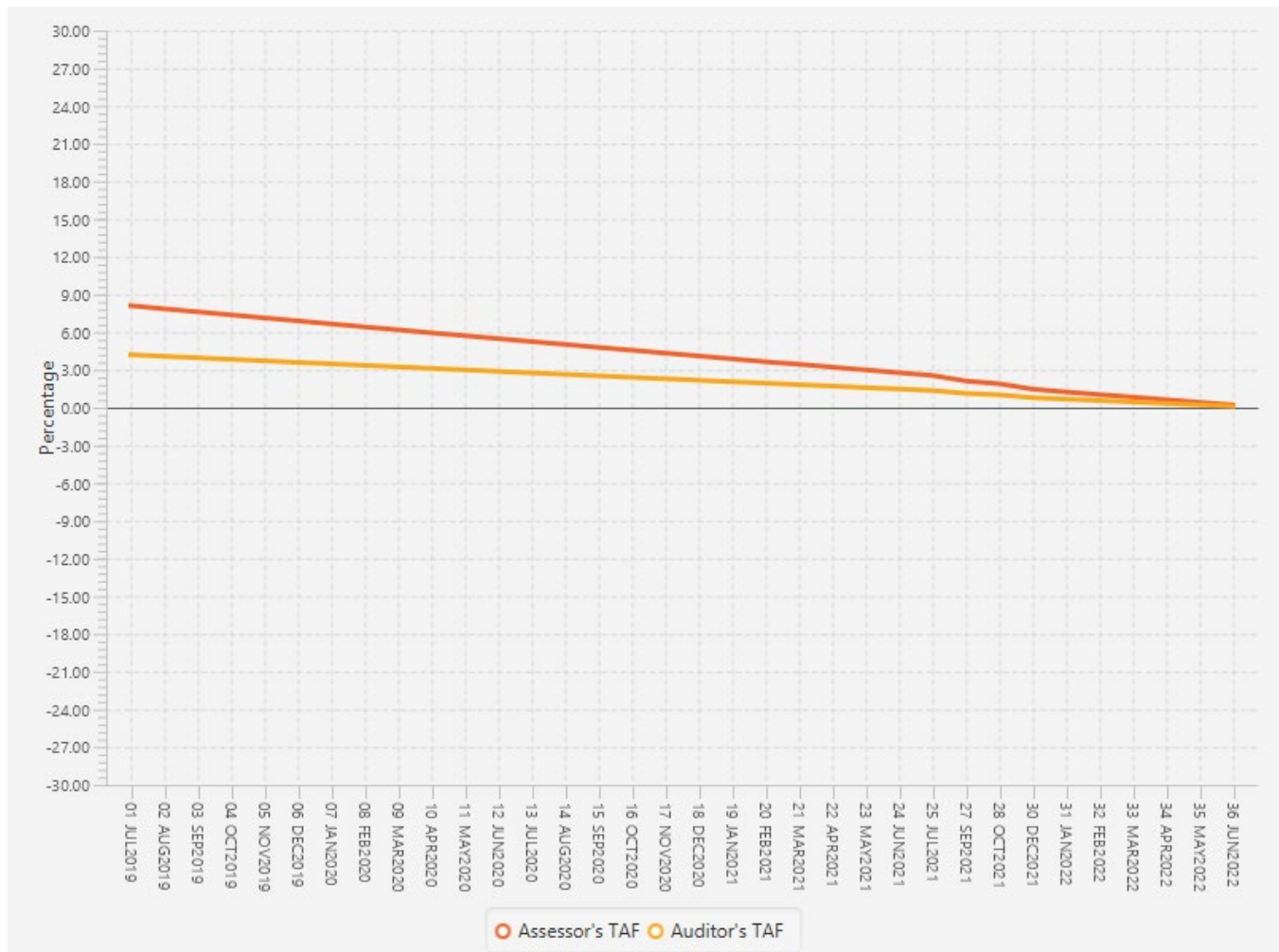


## Findings:

### Single Family Dwellings (SFD)

One method of determining the SFD time adjustment is sales-ratio trend analysis. This is the method used most often in Alberta. The ratio is the sale price/assessment or S/AR (SAR).

### Assessor v. Auditor Time Adjustment (SFD)



The time adjustment indicated by the auditor and assessor for SAR analysis is +5 to +8% for 36 months.

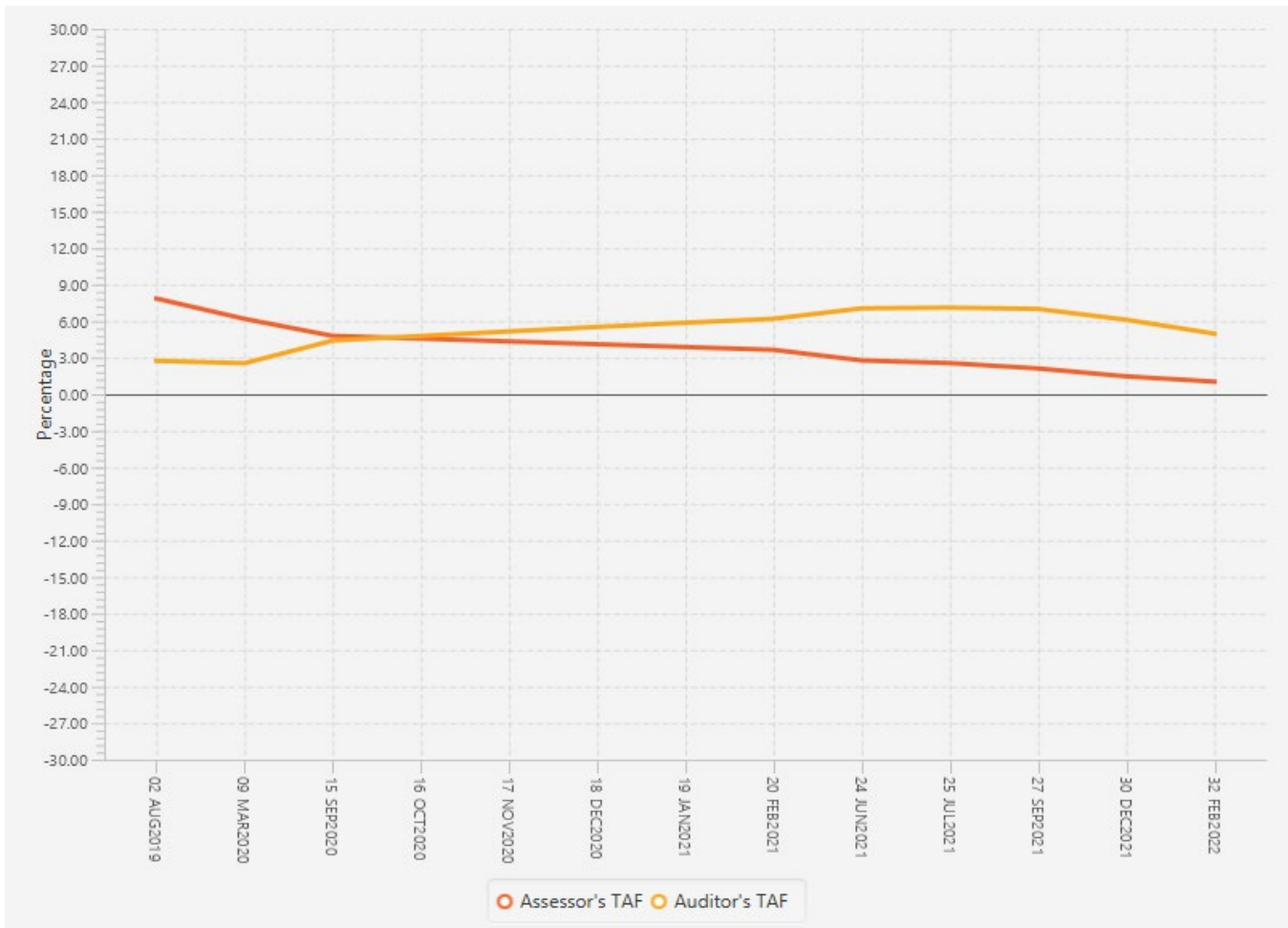
### Monthly time adjustment comparison for SFD

Over the last three years, the assessor indicated that during the period from July 2019 to June 2022, the market value increased approximately 8%.

There is no significant difference between the auditor and assessor analyses as indicated in the graph above. The assessor's positive time adjustment factor appears to be reasonable, and the overall ratio is within the acceptable median ASR range for the assessor analysis (see table below - Overall Ratio Study Results). As such, the assessor's analysis appears reasonable, and therefore, the following ratio studies for Single Family Dwellings (SFD) will utilize the assessor's time adjustments to formulate time adjusted sale prices.

### Vacant Residential (VR)

The following chart is the auditor's vs assessor's sales ratio trend analysis (SAR - is the sale price divided by the IOV assessment):



The time adjustment indicated by the auditor and assessor for SAR analysis is +3 to +8% for 36 months which is similar to SFD at the beginning of the cycle (+5 and +8%). The assessor's VR curve is also similar to his SFD curve. The auditor used Cubic Curve Analysis with a slightly different curve. However, the difference between both curves between the assessor and auditor is minimum.

### Assessment Ratio and Uniformity Quality Standards

Market value assessments must meet median assessment ratio and coefficient of dispersion standards. Performance-based review (ratio studies) provide direct evidence of valuation accuracy and uniformity of properties assessed at market value. Ratio studies are an essential tool for objective evaluation and measurement of mass appraisal performance.

Various statistical studies were undertaken to review the quality and uniformity of assessments within an assessment roll. Conclusions are made when the sample size is 15 or more sold properties within a particular stratum. If the sample is less than 15 but more than 5, and if the sales are judged to be representative of the population, some weight may be accorded to the results. The *Matters Relating to Assessment and Taxation Regulation, 2018* (MRAT) sets forth requirements for assessment quality and uniformity. Statistical testing measures whether the standards have been met. For any stratum, the median assessment ratio and the corresponding coefficient of dispersion (COD) must be within the following ranges:

Property Type	Median Assessment Ratio (ASR)	Coefficient of Dispersion (COD)
Property containing 1, 2, or 3 dwelling units	0.950 – 1.050	0 – 15.0
All other property	0.950 – 1.050	0 – 20.0

The price-related differential (PRD) is a non-regulated quality standard. PRD values between 0.98 and 1.03 indicate high and low-value properties have assessments at similar percentages of market value. PRD values below 0.98 indicate there is a progressive bias favouring low-value properties and that high-value properties are over-assessed. PRD values above 1.03 indicate a regressive bias favouring high-value properties and those low-value properties are over-assessed.

## Overall Ratio Study Results

Property Type	Property Count	Sale Count	Median ASR	COD	PRD	Meets Standard?
Single-Family	859	136	0.967	7.3	1.01	Yes
Vacant Residential	89	19	0.985	6.4	1.01	Yes
Residential Condominium	14	7**	0.962	3.8	1.01	Yes
Multi-Family	7	1**	0.967	0.0	1.00	Yes
Industrial	32	0	1.0 inferred*	0.0	0.00	Yes
Retail	27	0	1.0 inferred*	0.0	0.00	Yes
Office	4	1**	1.024	0.0	1.00	Yes
Vacant Industrial	10	0	1.0 inferred*	0.0	0.00	Yes
Vacant Commercial	38	4**	0.965	1.7	1.01	Yes
Special Purpose	19	1**	0.531	0.0	1.00	Yes

\*If there are no sales in a category, the assessment level is inferred at 1.0.

\*\*Fewer than 15 observations are insufficient for conclusive results.

### Conclusion

Median ASR (assessment level) and COD (Coefficient of Dispersion) are within the regulated standard for a Single-Family Dwellings and Vacant Residential. Residential Condominium, Multi-Family, Office, Vacant Commercial and Special Purpose had less than seven sales in the last three years and therefore they are not statistically significant.

For SFD and VR, the PRD is an index of regression, comparing assessment levels for high-value and low-value properties. The PRD is a non-regulated quality standard, but it can help identify potential issues.

No Industrial, Retail and Vacant Industrial parcels were sold in the past three years; therefore, no ratio analysis can be performed, and the ratio is inferred at 1.0. For these groups, the auditor will put more emphasis on the process review provided later in this report.

### Observation

For Single Family Dwellings and Vacant Residential, the overall results (ASR & COD) are acceptable.

SFD and VR properties were further stratified by different attributes with a sample size of 15 or more sold properties within a particular stratum such as Neighbourhood, Model type, Quality, Model/Quality, Building area, and Effective year. All the median ASR and COD were within the regulated quality standard. Only two SFD exceptions (indicated in red) were marginally outside the range of regulated standards for median assessment ratio with 15 or more indicators of value (IOV) presented below.

Single Family	Property Count	Sale Count	Median ASR	COD	PRD
<b>Quality</b>					
03-Fair	216	19	0.946	8.8	1.01
<b>Model</b>					
003-Single Family-After 1940	146	21	0.943	7.9	1.01

## SFD Conclusion and Recommendations

### Compliance with Legislation Requirements (High Priority):

1. The assessor must review the assessments of the single-family dwelling (SFD) property group for the categories indicated below to ensure that these strata meet the regulated quality standards, ASR (0.950-1.050).
  - a. Quality: 03-Fair
  - b. Model: 003-Single Family- After 1940

## Valuation of Similar Property

### Sold vs Unsold Analysis

The objective of ratio studies is to determine appraisal performance for both *sold* and *unsold* parcels. If just sold parcels are reassessed to match their sale prices, assessment values in ratio studies are not representative of the total population and distort ratio study results.

The sold sample and the unsold population are reviewed to determine if their change (or shift) in assessment from the previous year is similar. A substantially greater year-over-year change in the assessment of sold properties, in comparison to unsold properties, can be an indication of selective re-assessment. For audit purposes, if there are differences of greater than 5% between sold and unsold properties, they are flagged for review.

### Findings:

The results are as follows:

Group	Unsold Count	Sold Count	Unsold Asmt% Change	Sold Asmt % Change	Difference Sold v. Unsold
Single-Family	660	128	5.82	6.03	0.20
Vacant Residential	76	9	4.92	4.92	0.00
Residential Condominium	7	7	5.16	4.68	-0.48
Multi-Family	5	1	-4.28	4.33	8.60
Industrial	24	0	0.91	n/a	n/a
Retail	25	0	2.17	n/a	n/a
Office	2	1	4.55	-2.01	-6.56
Vacant Industrial	8	0	0.00	n/a	n/a
Vacant Commercial	34	3	4.49	-1.86	-6.35
Special Purpose	17	1	2.90	-2.45	-5.34

\*Due to different ASSET filters, totals may not match previous tables.

There are 128 sales in the SFD group with an acceptable 0.20% difference between sold and unsold. The results are acceptable. SFD properties were further stratified by different attributes where the sample size is 15 or more sold properties within a particular stratum such as Neighbourhood, Parcel Size, Model type, Quality, Model/Quality, Building area, and Effective year. All the differences in assessment change between Sold and Unsold properties are within 5%, which is acceptable.

### Conclusion:

Sold and unsold property are being assessed similarly and meet with best practices.

Assessment Audit offers no recommendations.

# Market Value Assessments

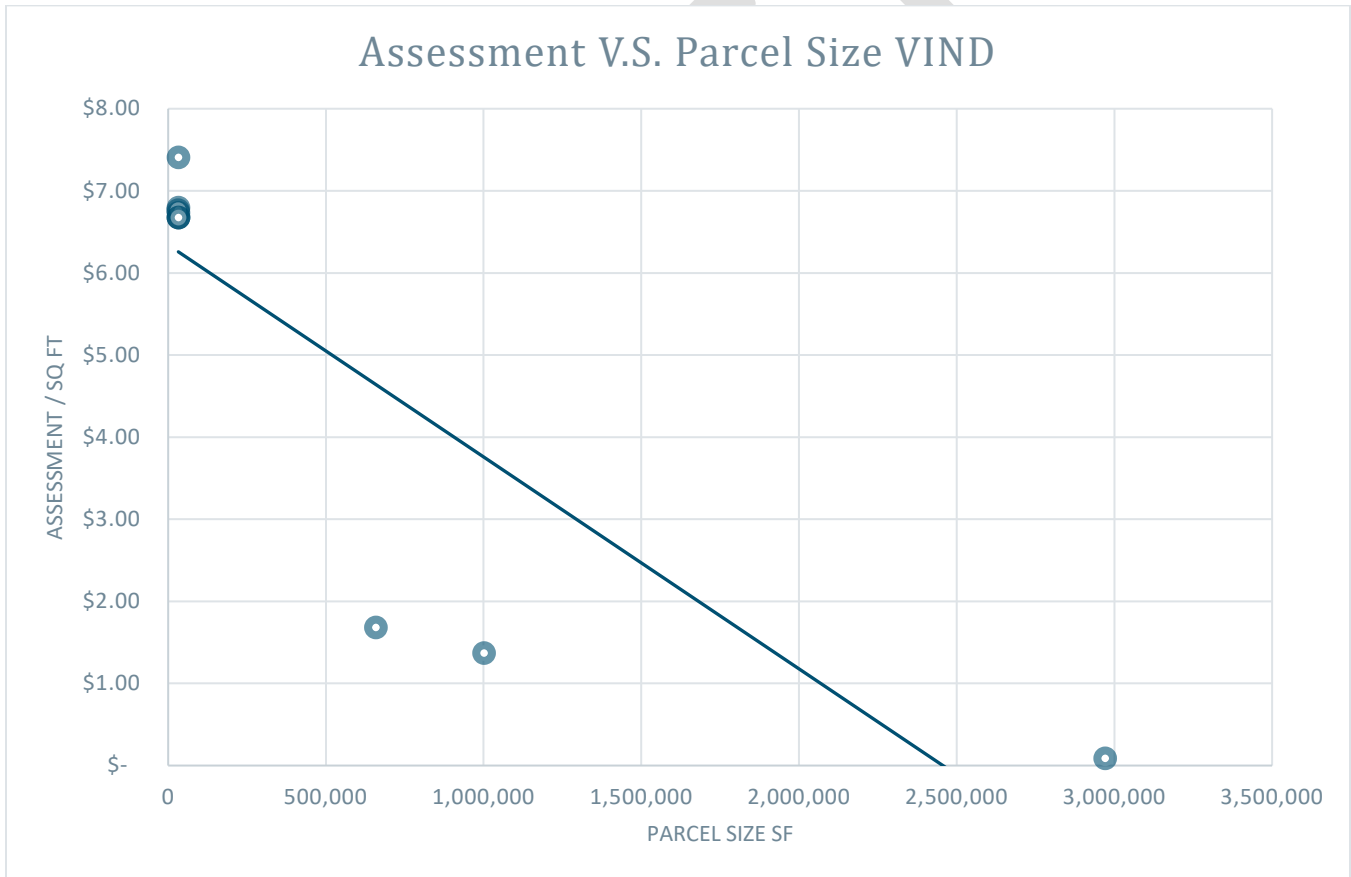
## Approaches to Value

The Property Assessment in Alberta Handbook, the IAAO Standard on Mass Appraisal, and the IAAO Standard on the Three Approaches to Value specify which valuation approaches are most used for different property types. The valuation method should reflect the primary motivation for ownership. If it is more likely that the property is owned for its lease-income-producing merits, then the income approach is favourable; if the likely motivation for ownership is utility/occupancy, then the cost approach is favourable. The availability of market information (e.g., sales and rent data) and the property type usually determine the best approach(es) to employ.

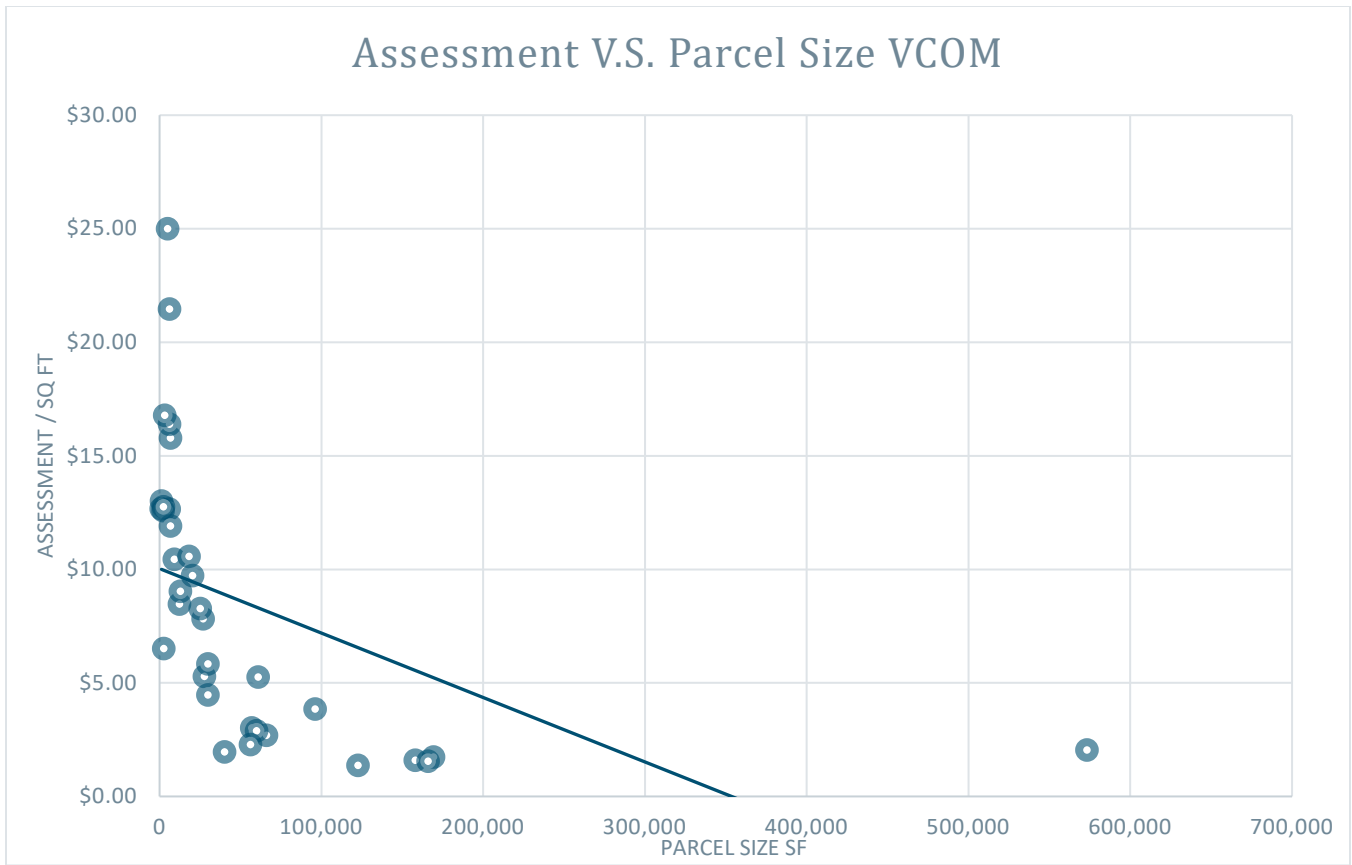
## Vacant Land - Vacant Industrial (VIND) and Vacant Commercial (VCOM)

The assessor uses the market comparison approach for non-residential (VIND & VCOM) land. This information is used to set land values for both improved and vacant property. The assessor reviews sales from prior years, usually the past three to five years or longer if necessary. For the Town of Calmar, there are only four vacant land sales verified as usable from Vacant Commercial and no Vacant Industrial sales in the last three years.

The two graphs below show all 10 VIND, and 38 VCOM properties in the Town of Calmar, the assessment per square foot V.S. the Parcel Size.



## Assessment V.S. Parcel Size VCOM



### Conclusion:

The land assessment model reasonably reflects the principle of diminishing returns, where larger lots are worth more, but at a declining unit (sq. ft.) rate. Adjustments to the base pricing schedule are limited to inferior shape or Development Restrictions. In the last three years, there were four VCOM sales and no sale reported in VIND groups. The resulting assessments make intuitive sense and meet with reasonable practice pending more sales activity.

Consequently, the VIND, and VCOM assessments are considered reasonable.

## **Property Inventory Review**

Ratio studies determine appraisal performance for the population of properties; that is, both sold and unsold parcels. If sold parcels are selectively reassessed based on their sale prices, assessment values in ratio studies are not representative of the total population and may distort ratio study results. As shown previously in this report, statistical analysis of sold/unsold properties show no signs of selective reassessment.

The audit process also relies on property viewing. Direct, property-specific observation can reveal subtleties not apparent in a strict statistical analysis (preceding sections). Assessment Audit viewed, by exterior observation, a sample of improved properties. The process considers application of the cost approach to sold vs. unsold properties, various architectural styles, ages, locations, qualities, and lot sizes.

The review process checks if the application of cost new, market modifiers, quality ratings, depreciation, and land value are consistent with similar properties. The review also checks the inventory of structures (dwellings, garages, sizes, carports, decks, fireplaces, etc.).

No material discrepancies between observation and assessment records were identified. Direct observation confirms the assessment record reflects changes in property data (building permits, additions/deletions) and assessments of sold properties align reasonably with sale prices in the last few years.

### **SFD and VR Conclusion:**

The overall ratio study results for Single Family Dwellings (SFD) and Vacant Residential (VR) are within quality standards. Upon direct viewing, sale prices vs. assessments make logical, intuitive sense.

### **Recommendations:**

No recommendations are offered.

## **Other Improved Property**

### **Residential Property: Residential Condominium (RC), and Multi-Family (MF)**

### **Non-Residential Property: Industrial (IND), Retail (RET), Office (OFF), and Special Purpose (SPEC)**

For these property types, there are three valuation methods used in Alberta; sales comparison, cost approach (including market modified), and income approach. Sales comparison requires a sufficient mass of similar sales to invoke unit rates for modeling purposes and is rarely used outside of larger towns and cities.

The assessor uses the market-modified cost approach for RC, and the Marshall & Swift cost manual for IND, RET, OFF, and SPEC, which are integrated into their CAMA system; the income approach was used for some properties in MF and IND for the Town of Calmar.

In the market-modified cost approach: Sales information is analyzed to determine various market factors, modifiers, etc. used in the valuation process. The primary purpose of these factors is to compensate for differences between the depreciated value of improvements (through the application of the assessment cost manual) and the local market. Factors are developed using a combination of improvement model, quality, and structure types by economic zone.

### **Market Modified Coast Approach Conclusion:**

Other adjustments applied by the assessor were limited and appeared appropriate and reasonable.

## Income Approach

The income approach to value relies on methods of converting an income stream into a present value estimate. Methods can include income or rent multipliers or direct capitalization. The valuation method commonly employed in the province of Alberta and currently used in the Town of Calmar is the direct capitalization of the net operating income.

The key aspects of the income approach using direct capitalization are:

1. Estimating gross income

Estimate the annual potential gross income at 100% occupancy.

2. Deducting vacancy & expenses

Vacancy Allowance is a deduction from potential gross income for typical vacancy, assuming current market conditions and typical management.

Operating Expenses, Non-Recoverable, and Structural allowances (Reserves for Replacements and Non-Recoverable)

3. Capitalizing net income into value

The capitalization rate is the direct ratio between the annual net operating income and the total value (or sale price) of the real property. Capitalization rates are analyzed considering the similarity between the comparable sale's characteristics and the subject property's characteristics.

In general, a lower capitalization rate was used for low-risk investments such as triple "A" tenants, lower vacancy (single tenant), and good quality buildings with a better return on and of the investment. A higher capitalization rate was used for higher-risk properties to the potential purchaser such as properties with higher vacancies (multi-tenant), lower rent from the leases, and inferior quality of the building.

The income approach to value relies on methods of converting an income stream into a present value estimate. Methods can include income or rent multipliers or direct capitalization. The valuation method commonly employed in the province of Alberta and currently used in the Town of Calmar is the direct capitalization of the net operating income.

The table below lists the methodology employed by the assessor for these income properties.

Actual Use Group	MF	IND
Potential Income	Gross Rent / unit	NNN Rent / sf
Less Vacancy	Typical	Typical
Effective Gross Income	Calculated	Calculated
Less Operating Expenses (Gross Rent only)	Typical	N/A
Less other expenses; Non-Recoverable and Reserves for Replacement Expenses	Typical	Typical
Net Operating Income	Calculated	Calculated
Capitalization Rate	Typical	Typical
<b>Final Valuation</b>	<b>Calculated</b>	<b>Calculated</b>



There are a total of three MF properties and three IND assessed by the Income approach in the Town of Calmar. The completed rates used by the assessor are listed in the following table.

		Multi-Family			Industrial		
Roll#		0623	0822	0433	0461	0817	0818
Address		5401-50 St	5012-51 St	4910-50 St	5010-43 Ave	5005-42 Ave	5007-42 Ave
Property		Multi-unit	Multi-unit	Apartment	Warehouse	Warehouse	Warehouse
Eff Age		2012	1984	1970	2005   1981	1993	1993
Quality		Standard	Standard	Standard	Standard	Standard	Standard
Assessment Rent	1 Br (MF)	N/A	\$700	\$900	N/A	N/A	N/A
	2 Br (MF)	\$950	N/A	\$950	N/A	N/A	N/A
	3 Br (MF)	\$1,050	N/A	\$1,000	N/A	N/A	N/A
	4 Br (MF)	\$1,150	N/A	N/A	N/A	N/A	N/A
	NNN Rent (IND)	N/A	N/A	N/A	\$8   \$4	\$8	\$8
Vacancy and Collection Loss Rate		6%	6%	6%	6%	6%	6%
Operating Expenses (Munti-Family Only)	% of Effective Gross Income	20%	40%	40%	N/A	N/A	N/A
Operating Cost Adjustment (Industrial Only)		N/A	N/A	N/A	\$7	\$7	\$7
Non-Recoverable		2%	2%	2%	2%	2%	2%
Reserves for Replacement		2%	2%	2%	2%	2%	2%
Cap. Rate			6.50%	7.50%	7.50%	8.50%	10.50%

The assessor conducts the market rent survey through conversations with the owner; utilizes the expenses based on the local market in the last few years and determines the capitalization rates for each type of property by industry publications, and discussions with other assessors in surrounding municipalities.

All the rates used by the assessor for Income Approach are developed with consideration of property type, effective age, and quality of the improvements. The assessor is an expert in this local market, his professional opinion is recognized, and the rates employed by the assessor seem reasonable.

The assessor correctly used and implemented the income approach for all multi-family properties and Motel. The following review consisted of an examination of the assessor's income approach calculations:

- ensure that there was consistency in the application of the valuation parameters, and
- ensure that the range of market values generated was reasonable.

### Summary of Income Approach Property

#### Conclusions

For Multi-Family and Industrial properties, the income approach to value has been applied appropriately to all apartment and the market-modified cost approach for the 4-plex properties. The rates used by the assessor are reasonable.

The assessor agreed to change the Income approach to the Cost approach for all Industrial properties, resulting in Fair and Equitable assessments.

#### Recommendations

No recommendations for all other improved properties are offered by Assessment Audit.

# Procedural Review

Process-oriented procedural reviews focus on how assessments are prepared and whether legislative requirements are met, valuation regulations are adhered to, appropriate manuals are used, and if professional standards and guidelines are followed.

## Property Inventory

### Approaches to Value

The Property Assessment in Alberta Handbook, the IAAO Standard on Mass Appraisal, and the IAAO Standard on the three approaches to value specify which approaches are most used for different property types. The availability of market information (e.g., sales and rent data) and the property type usually determine the best approach(es) to employ.

Task Reviewed		Findings Yes/No	Comments
The recommended primary approach to value is used and properly applied. An alternate approach to value may be acceptable if the auditor considers that it was not practical for the assessor to use the primary approach.			
a. Vacant property = Sales comparison approach	Required by best practice	Yes	The assessor uses the sales comparison approach to value land.
b. Single family residential = Sales comparison approach	Required by best practice	Yes	The assessor uses the market-modified cost approach. Sales information is analyzed to determine appropriate market factors, modifiers, depreciation, etc.
c. Manufactured home communities = Income approach for communities; sales comparison approach for manufactured homes	Required by best practice	Yes	There is one manufactured home community in the Town of Calmar. The assessor uses a market-modified cost approach for both the individual manufactured homes and land.
d. Multi-family residential = Income approach	Required by best practice	Yes	The assessor uses the Marshall & Swift manual cost approach for most of these property types except the multi-family apartments which are assessed by the Income approach.
e. Strip commercial, retail = Income approach	Required by best practice	Yes	
f. Shopping centres = Income approach	Required by best practice	Yes	
g. Office buildings = Income approach	Required by best practice	Yes	
h. Hotels and Motels = Income approach	Required by best practice	N/A	
i. Warehouses = Income approach or cost approach or sales comparison approach	Required by best practice	Yes	
j. Grain elevators = Cost approach	Required by best practice	N/A	There are no grain elevators in Town of Calmar.
k. Gas stations = Cost approach	Required by best practice	Yes	The cost approach using the Marshall & Swift manual is used for gas stations.
l. Golf courses = Cost approach or income approach	Required by best practice	N/A	

## Valuation of Regulated Property

Pursuant to the Matters Relating to Assessment and Taxation regulation 2018, the assessor appointed by the municipality must follow procedures set out in the Minister's Guidelines.

A sample of regulated property was reviewed by Assessment Audit. The results are as follows:

Task Reviewed		Findings Yes/No	Comments
<b><i>Applicable Minister's Guidelines are applied properly and consistently</i></b>			
Machinery and Equipment	Required by MGA s.293 and AR 203/2017	N/A	
Farm land	Required by MGA s.293 and AR203/2017	Yes	Assessment rates are applied according to the Minister's guidelines. Farm land is examined in further detail below.

## Farm Assessment

Under Alberta's legislative regime, farm land is not assessed at market value, but at agricultural use value, using regulated rates. Farm-specific legislation includes the 2021 Alberta Farm land Assessment Minister's Guidelines (Minister's Guidelines), Matters Relating to Assessment and Taxation Regulation (MRAT) 2018, and the 1984 Alberta Assessment Manual.

To qualify for preferable assessment rates, the land must be used in farming operations; which "...means the raising, production, and sale of agricultural products..." and includes crops, livestock, horticulture, apiculture, etc. Farm buildings are defined as "...any improvement other than a residence, to the extent, it is used for farming operations..." and are exempt from assessment (MRAT).

The Minister's Guidelines prescribe six steps leading to an agricultural use value assessment. Under Rural Assessment Policy (RAP), the farm land assessment can contribute to a reduction in farm residence assessments.

Step(s)	Comments
(a) Select Base Rate per acre	The rate used for Town of Calmar is \$350 (arable or pasture).
(b) Apply Assessment Year Modifier (AYM)	AYM has been unchanged at 1.00 for numerous years.
(c) Apply Final Rating Factor from 1984 AB. Assessment Manual.	The manual provides an extensive list of negative modifiers to account for soil type/depth, climate zones, topography, stones, wetland and carrying capacity (pasture), etc. These factors have been applied appropriately.
(d) Assign number of acres per field.	Allocations in acreage between arable and pasture are based on aerial photographs and physical inspections.
(e) Add all fields.	The fields are summarized on assessment records.
(f) Apply Farm Service Centre Rating.	Adjustments based on size/distance of nearest commercial service center, and quality of road access. Sample properties were reviewed, and ratings were applied appropriately.
RAP (Rural Assessment Policy - MRAT)	The first residence on farm land is exempted by up to \$61,540, if there is sufficient agricultural use value assessment to cover the exemption (from all of the farm unit operator's parcels). Additional residences can be exempted up to \$30,770 if "...used chiefly in connection with farming operations." The assessor has applied RAP exemptions appropriately.

The following table summarizes exceptions to agricultural use value.

Exceptions to Regulated Rates	Comments
Parcels less than 1.0 acre assessed at market value.	All parcels less than 1 acre are assessed at market value.
Parcels 1.0 to 3.0 acres used for res/comm/ind; all at market value.	These parcels are assessed at market value.
If there is res/comm/ind use within a larger farm parcel, the first 3.0 acres (or more) are at market value.	Larger nonresidential sites are assessed with a larger site where appropriate.
If the parcel is adjacent to water/sewer services; the first 3.0 acres at market value.	There are no situations where water and sewer are present.

Step (c) constitutes the bulk of fieldwork. During the 1980s farm land was classified and assessed by personnel from the Ministry of Municipal Affairs – Assessment Services Branch. The farm land assessment personnel were extensively trained and experienced in Alberta’s farm land assessment model, and the inventory of information was thoroughly developed by 1990. Typically, the bulk of information remains unchanged (soils, climate, topography, etc.). Material changes arise if new breaking/clearing occurs, irrigation rights change, or the allocation between farm land and other uses changes.

There is an onus on the assessor to verify farm operations, track changes and adjust assessments by changing acreages at market value, and/or adjusting farm building exemptions (whole, or in part). Therefore, the audit review focuses on steps other than (c) and the legislative exceptions.

The results of the review are summarized in table format.

Item	Finding	Comments
The assessor verifies the presence and extent of farm operations. (best practices)	Yes	The assessor reviews the farm status as part of a cyclical re-inspection program. In the sample, there are no instances where the use classification was incorrect.
Correct Base Rate and Assessment Year Modifier. (Minister’s Guidelines (a) (b))	Yes	Rates & modifier are resident in the CAMALot system.
Employ Final Rating Factor (Ministers Guidelines (c), MRAT)	Yes	Upon viewing, variations for soil, topography, etc., are recorded, consistent between parcels, and intuitively reasonable.
Acreage allocations updated. (Minister’s Guidelines (d) (e), Best Practices)	Yes	Acreage allocations were reviewed extensively when the farm land assessments were completed in the 1990s. New breaking and clearing is properly recorded by the assessor.
Employ the correct Farm Service Centre rating. (Minister’s Guidelines)	Yes	The sample properties reviewed had an accurate rating.
Parcels less than 1.0 acres are assessed at market value. (MRAT)	Yes	There are no parcels of less than 1.0 acres having a farm land assessment.
First 3.0 acres (or more depending on use), at market value if res/comm/ind improvements present, or parcel is adjacent services. (MRAT)	Yes	There are no instances where less than 3 acres is assessed at the market (unless the parcel size is less than 3 acres). The assessor correctly accounts for those instances where area in use is greater than 3 acres.
Farm Building exemption correct. (MRAT)	Yes	All farm buildings are exempt from taxation when used for farming operations.  The assessor has assessed all buildings on non-farm parcels, even if the original design of the building is for farming operations. The assessor also routinely places a valuation on farm buildings and exempts them from taxation as bona fide farm buildings where appropriate.
Residential Assessment Policy (RAP) calculations in place. (MRAT)	Yes	The RAP policy was applied in all sample properties reviewed.

## Conclusions and Recommendations:

The assessor’s procedures for farm land are in accordance with the Minister’s Guidelines.

## Inspection Cycle

One of the most important factors in the valuation process is the collection and maintenance of accurate data. Having insufficient or inaccurate property data can be reflective of a poor and inefficient assessment valuation program. Each municipality sets its own re-inspection practices. However, guidance is provided by the IAAO, through its Standard on Mass Appraisal of Real Property recommends that every property be re-inspected once every four to six years. As well, the best practice standard adopted for Alberta indicates re-inspection of market value properties at least once every five years.

The assessor's inspection type codes are required to be cross-referenced to a set of codes outline in the "Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual (RnR) and submitted into ASSET:

Code	Description
NAA	No Inspection Record; Farmland
DOOR	Info From Owner at Door
SURVEY	Info by Survey/E
MLS	Info by MLS Data
INT	Inside
EXT	Outside Complete; Outside Assessment Callback Left
DRIV	Visual Exterior
TELE	Info by Telephone
GIS/AERIAL	Info from GIS/Aerial

### The Number of Residential and Non-Residential Inspections

Years	DOOR	DRIV	EXT	GIS	MLS	NAA	SURVEY	TELE	Total
2018	1		1				5		7
2019	1	262			50	7			320
2020	1	3	6	1					11
2021	1	320	14	21	1			7	364
2022	4	104	40	14					162
<b>Total</b>	<b>8</b>	<b>689</b>	<b>61</b>	<b>36</b>	<b>51</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>864</b>

\*Total parcel 1,107

- 864 parcels (78% of total) have been inspected during the five full calendar years before the "condition date" of the assessment (required under best practices). However, the assessor explained that in the Town of Calmar, vacant lands, Exempt/Town Owned properties have not changed in the last ten years and did not report the inspections to ASSET. In 2020, due to the COVID-19 restrictions and lockdowns, the assessor had an agreement with the CAO (Ms. Kathy Krawchuk) that the inspections were only limited to the building permits of the property.
- 61 parcels (6% of total) are reported as exterior inspections; albeit there is always a contingent of difficult-to-access parcels.
- Best practices call for interior re-inspection where reasonable (leads to a better inventory of data). However, direct viewing of a large sample indicates the data inventory is reasonably accurate.

### Conclusion

Based on the assessor's inspection system, the assessor completed more than 78% of the total inventory in the current inspection cycle. The inspection agreement between the Town of Calmar and the assessor is a five-year cycle (20% per year). Consequently, the total number of inspections in the last five years is acceptable.

### Suggestion

The assessor should report the vacant lands and other properties after the drive by inspections in ASSET to confirm the conditions for these properties did not change from the last inspections of those properties.

## Property Characteristics at Date of Sale

### Findings and Conclusions:

Property characteristics at sale date may be different from characteristics as of December 31 in a subsequent assessment year (condition date). According to IAAO texts and the *Property Assessment in Alberta Handbook*, assessors should preserve a “snapshot” of property details at sale date so prices and property characteristics match, and ratio studies not distorted.

The assessor’s computer assisted mass appraisal (CAMA) system tracks changes to improvements since any sale.

### Special Purpose Property

A special purpose property is typically a large, distinct-in-nature, industrial property constructed to transform raw materials into product. Special purpose properties could include facilities such as public utility buildings, refineries, power plants, natural gas plants, mills, and grain handling facilities. Location is a key factor for industrial plants; they are generally located near the source of raw materials or within a reasonable distance of a major transportation network.

The Town of Calmar has 19 properties qualifying under Special Purpose designation. The auditor finds the completeness of the property data in CAMA system is sufficient to properly apply the cost approach, and the rate of accuracy is within best practice guidelines.

### Regulated Property

Pursuant to MRAT, the assessor appointed by the municipality must follow procedures set out in the Minister's Guidelines.

The Town of Calmar has eight farm land properties qualifying under Regulated Property.

### Conclusion – Procedural

Based on the review, there is an assessment for all properties according to legislation. From a review of sample properties and data reported to the *Assessment Shared Services Environment (ASSET)*; the assessor collects and reports virtually all the required information in the CAMA system.

### Recommendations:

No recommendations are offered.

# Administrative Review

Administrative review is a review of the municipality's management of the assessment program with a focus on whether preparation and administration of the assessment program meets legislative requirements.

## Authority

<i>Task Reviewed</i>		<b>Findings Yes/No</b>	<b>Comments</b>
Appointed assessor has appropriate qualifications	Required by AR 233/2005	Yes	The assessor, Mr. Warren Powers, holds the designation of Accredited Municipal Assessor of Alberta (AMAA), which meets the requirements.
Assessor as designated officer established by bylaw, and person appointed as assessor	Required by MGA s.210(1) and s.284(1)(d)	Yes	Bylaw #2023-25 was passed on July 17th, 2023, to establish an assessor and appointed Mr. Warren Powers as a designated officer.
Supplementary assessment bylaw passed	Required by MGA s.313	N/A	No supplement bylaw was passed.
Supplementary assessment prorated	Required by MGA s.314	N/A	No supplement bylaw was passed.
Application of exemptions pursuant to the MGA	Required by MGA s.351 and s.361 to s.368	Yes	Exempted properties (e.g.: churches, schools, municipally owned) meet eligibility requirements.
The assessment roll is prepared by February 28	Required by MGA s.302	Yes	The assessment roll was submitted and declared on Feb 21, 2023.
a. Assessment roll contains the required contents	Required by MGA s.303	Yes	
b. Supplementary assessment roll prepared by end of year	Required MGA s.315(1)	N/A	None
Bylaw designating manufactured home community as an assessed person	Required by MGA s.304(1)(j)	N/A	None
Assessment notices meet legislated requirements	Required by MGA s.309	Yes	See narrative below.
Assessment notices sent by legislated date	Required by MGA s.310	Yes	Assessment notices were sent on May 5, 2023.
Public notice that assessment notices sent	Required by MGA s.311	Yes	MGA s.311(1) Each municipality must publish in one issue of a newspaper having general circulation in the municipality, or in any other manner considered appropriate by the municipality, a notice that the assessment notices have been sent.  The Town of Calmar meets this requirement. Public notice was given by the Newspaper - The Devon Dispatch on May 5, 2023.



<b>Task Reviewed</b>		<b>Findings Yes/No</b>	<b>Comments</b>
Supplementary assessment notices sent by legislated date	Required by MGA s.316(1)	N/A	None
Supplementary assessment notices meet legislated requirements	Required by MGA s.316(2)	N/A	None
The assessment record reflects the decision of the assessment review board	Required by best practice	N/A	None
Sufficient information provided to assessed persons	Required by MGA s.299	Yes	Upon request, property owners informally receive sufficient information to determine how their assessment is calculated.  The assessor has a system in place for tracking the records, given to the assessed person for MGA s. 299.
Summary of assessment of any assessed property in the municipality	Required by MGA s.300	Yes	Upon request, property owners receive sufficient information to determine how an assessment is calculated.  The assessor has a system in place for tracking the records, given to the assessed person for MGA s. 300.
Information submitted to the department	Required by MGA s.293(3) and s.319	Yes	The required information was reported into the ASSET system, and the roll was declared on Feb 21, 2023.
Assessment roll changes submitted to the department	Required by MGA s.305.1 and AR 203/2017 s.17	Yes	There are 66 amendments for this year due to tax code changes, the addition of a fence and gate on the property and changing the CAMA system to match ASSET.

### Assessment Notices and Dates

MGA sections 303, 309, 310, and 311 govern requirements for assessment notices and their dates. Municipalities can meet requirements in more than one way.

- A. Send a combined Assessment and Taxation Notice (meeting requirements of both).
- B. Send separate Assessment and Taxation notices (split notices; meeting requirements separately).
- C. Send a preliminary/prospective assessment information letter (not meeting requirements for assessment notices), followed by a formal, combined, Assessment and Taxation Notice (like A.).
- D. Send all 3 preliminary assessment, Assessment Notice, and Tax Notice.

The Town of Calmar sent a combined assessment and tax notice on May 5, 2023.

<b>Assessment Notice Review</b>	
Type of Notice (Annual/Revision/Supplementary)	Annual
Attachment to notice	Yes

<b>Parcel identifiers</b>		<b>Yes</b>	<b>No</b>
<b>1</b>	Description sufficient to identify the location	X	
<b>2</b>	name and mailing address	X	
<b>3</b>	parcel of land, an improvement or a parcel of land and the improvements to it	X	
<b>4</b>	if the property is an improvement, a description showing the type of improvement	X	
<b>5</b>	the assessment class or classes	X	
<b>6</b>	whether the property is assessable for public school purposes or separate school purposes	X	
<b>7</b>	if the property is fully or partially exempt from taxation	X	
<b>Notice dates</b>			
<b>8</b>	notice of assessment date	X	
<b>9</b>	complaint deadline (60 days from notice of assessment date)	X	
<b>10</b>	sending of notice (7 days prior to notice of assessment date)	X	
<b>Statements</b>			
<b>11</b>	statement specifying where copies of the complaint form and the assessment complaints agent authorization	X	
<b>12</b>	statement of entitlement for the assessed person to see or receive sufficient info	X	
<b>13</b>	specifying the procedures and timelines to request the information or summary	X	

**Conclusions**

Based on the review of sample assessment notices, the requirements in administering the assessment roll have been met.

**Recommendations**

No recommendations are offered by Assessment Audit.

# Addendum:

## Item 1

**Table of Commonly Used Acronyms and Abbreviations**

AUG	Actual Use Group Code (SFD, RC, IND, etc.)
CAMA	Computer Assisted Mass Appraisal - <i>CAMA/lot</i> (brand name)
IND	Industrial
LOD	Lodging
M/Q/S	Model/Quality/Structure Code
MF	Multi-family
OFF	Office
PUC	Predominant Use Group Code
RC	Residential Condominium
RET	Retail
SFD	Single Family Dwelling
SPEC	Special Purpose Property (manufacturing plants, oil & gas facilities...)
VCOM	Vacant Commercial
VIND	Vacant Industrial
VR	Vacant Residential

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	December 18, 2023
Originated By:	CAO Losier
Title:	2023 – 2025 Appointment of Auditors
Approved By:	CAO Losier
Agenda Item Number:	8 C

**BACKGROUND/PROPOSAL:**

The Municipal Government Act (MGA) requires each Council to appoint one or more auditors for the municipality. For the last several years, MNP was the auditors and they provided Calmar with valuable services. Following the procurement process and anticipating a fee within the \$10,000 - \$50,000 threshold, Administration proceeded with a negotiated method - written quotes.

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

The process included 3 reputable and competent firms. After reviewing the proposals, the Administration interviewed the top 2 firms to evaluate their compatibility. At the end of the process, St. Arnaud Pinsent Steman was the preferred team.

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

The cost for the service will be \$24,000 per year plus the out-of-pocket expense for travelling if required. The firm has also committed to pass to the Town any saving they would do should the required effort proves to be less than anticipated.

**RECOMMENDED ACTION:**

Administration recommends that Council appoints for the fiscal years of 2023, 2024, 2025:

- St. Arnaud Pinsent Steman as the Town’s auditor
- John Pinsent, FCPA, FCA, ICD.D as the Town’s auditor
- Jeannette Adams, CPA, Ca as Town’s auditor
- Monique Andrie, CPA as the Town’s auditor

Administration also recommends that Council directs the Mayor and the CAO to execute the contract with St. Arnaud Pinsent Steman on behalf of the Town of Calmar.

## **AUDITING SERVICE AGREEMENT**

**THIS AGREEMENT MADE THIS \_\_ DAY OF DECEMBER, 2023 BETWEEN:**

**ST. ARNAUD PINSENT STEMAN**  
(hereinafter called "SAPS")

and

**TOWN OF CALMAR**  
(hereinafter called the "Town")

**WHEREAS** the Town is required under the Municipal Government Act (MGA) to appoint an auditor;

**AND WHEREAS** SAPS, a chartered professional accounting firm is desiring to provide services to the Town;

**AND WHEREAS** both parties have agreed to enter into an agreement pursuant to the terms and conditions contained therein;

**NOW THEREFORE IN CONSIDERATION** of the mutual covenants, terms and conditions contained herein, the parties hereto agree as follows:

### **1. DEFINITIONS**

#### **1.1. Definitions**

In this Agreement the following words and expressions shall have the meanings herein set forth unless inconsistent with the subject matter or context:

- (a) "SAPS" means St. Arnaud Pinsent Steman, and independent Chartered Professional Accounting firm;
- (b) "Town" means the Town of Calmar;
- (c) "Town Manager/CAO" means the individual appointed Chief Administrative Officer of the Town.

## **2. TERM**

### **2.1. Term of Agreement**

The term of this Agreement shall be from December 1<sup>st</sup>, 2023, and shall terminate on March 31<sup>st</sup>, 2026. The Agreement may be extended with the consent of both parties.

## **3. PERFORMANCE REVIEW**

### **3.1. Performance Review**

SAPS and the Town shall meet as needed. The parties acknowledge that there is no obligation to amend the Agreement unless there is mutual agreement respecting same.

## **4. NOTIFICATIONS**

### **4.1. Notices**

Unless otherwise stated in this agreement, all notices and correspondence exchanged to fulfill the obligations of this agreement shall be sent by the following methods: confirmed facsimile, personal delivery, email, mail or courier to:

#### **Town of Calmar**

Box 750, 4901- 50th Ave  
Calmar, AB TOC OVO  
Attention: Town CAO  
Email: slosier@calmar.ca

#### **St. Arnaud Pinsent Steman**

1653 91 Street  
Edmonton, AB T6X 0W8  
Attention: Ms. Jeanette Adams, CPA, CA - Partner  
Email: jeanette@sps-ca.ca

### **4.2. Deemed Notification**

Unless otherwise stated in this Agreement, any notice or correspondence given in the manner set out above shall be deemed given if and when personally delivered or if mailed, seven (7) calendar days after posting. Any notice or correspondence sent by courier shall be deemed to be received the next business day after being sent. PDF files via email shall be considered delivered at time of being sent.

## **5. SAPS RESPONSIBILITIES**

## **5.1. Scope of services**

The scope of service shall be as described in the Request for Proposal (RFP) issued by the Town as of October 24, 2023. The RFP is attached and forming part of this agreement as Schedule A.

## **6. TOWN RESPONSIBILITIES**

### **6.1. Notification**

The Town will notify SAPS as soon as possible of all issues associated with the scope of work or the Town's operations.

## **7. BILLING AND EXPENSES**

### **7.1. Billing**

Billing will be done as follow:

- 1/3 to be paid at the signing of annual engagement letter; and
- Balance to be paid once the year-end is signed-off.

### **7.2. Fee for service**

The fee shall be \$24,000 per year + GST plus any out-of-pocket travel cost. Should the exercise be less than anticipated, SAPS commits to passing those savings to the Town.

## **8. OTHER PROVISIONS**

### **8.1. Force Majeure**

SAPS shall not be liable to the Town for any failure of or delay in the performance of its obligations hereunder nor be deemed to be in breach of this Agreement, if such failure or delay has arisen from "Force Majeure". For the purposes of this Agreement, "Force Majeure" means any cause not within the control of SAPS including, without limitation, interruption of gas, electric or other utility service, acts of God, strikes, lockouts, or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, earthquakes, fires, lightning, storms, floods, high water, washouts, inclement weather, orders or acts of military authorities, civil disturbances and explosions.

Where SAPS is prevented from carrying out its obligations hereunder due to Force Majeure, it shall, as soon as possible, give notice of the occurrence of such Force Majeure to the Town and SAPS shall thereupon be excused from the performance of such obligations for the period directly attributable to the effect of the Force Majeure.



## **8.2. Governing Law**

This Agreement shall be construed and governed by the laws of the Province of Alberta and the laws of Canada applicable therein and the parties irrevocably attom to the exclusive jurisdiction of the Courts of the Province of Alberta.

## **8.3. Time of Essence**

Time shall be of the essence of this Agreement.

## **8.4. Headings**

The headings, captions, paragraph numbers, sub-paragraph numbers, article numbers and indices appearing in this Agreement have been inserted as a matter of convenience and for reference only and in no way define, limit, construct or enlarge the scope or meaning of this Agreement or any provisions hereof.

## **8.5. Relationship between Parties**

Nothing contained herein shall be deemed or construed by the parties nor by any third party, as creating the relationship of employer and employee, principal and agent, partnership, or of a joint venture between the parties, it being understood and agreed that none of the provisions contained herein nor any act of the parties shall be deemed to create any relationship between the parties other than an independent service agreement between the two parties at arm's length.

## **8.6. No Authority**

Except as may from time to time be expressly stated in writing by the one party, the other party has no authority to assume or create any obligation whatsoever, expressed or implied, on behalf of or in the name of the other party, nor to bind the other party in any manner whatsoever.

## **8.7. Further Assurances**

Each of the parties do hereby agree to do such things and execute such further documents, agreements and assurances as may be necessary or advisable from time to time in order to carry out the terms and conditions of this Agreement in accordance with their true intent.

## **8.8. Amendments**

This Agreement may not be altered or amended in any of its provisions, except where any such changes are reduced to writing and executed by the parties.

## **8.9. Waiver**

No consent or waiver, express or implied, by either party to or of any breach or default by the other party in

the performance by the other party of its obligations hereunder shall be deemed or construed to be a consent or waiver to or of any other breach or default in the performance of obligations hereunder by such party hereunder. Failure on the part of either party to complain of any act or failure to act of the other party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver by such party of its rights hereunder.

**8.10. Counterparts**

This Agreement may be executed and delivered in any number of counterparts, by facsimile copy, by electronic or digital signature or by other written acknowledgement of consent and agreement to be legally bound by its terms. Each counterpart when so executed and delivered will be considered an original but all counterparts taken together constitute one and the same instrument.

**8.11. Unenforceability**

If any term, covenant or condition of this Agreement or the application thereof to any party or circumstances shall be invalid or unenforceable to any extent, the remainder of this Agreement or application of such term, covenant or condition to a party or circumstance other than those to which it is held invalid or unenforceable shall not be affected thereby and each remaining term, covenant or condition of this Agreement shall be valid and shall be enforceable to the fullest permitted by law.

**8.12. Remedies Generally**

No remedy shall be exclusive or dependent upon any other remedy, but a party may from time to time exercise any one of more of such remedies generally or in combination, such remedies being cumulative and not alternative.

**8.13. Payment of Monies**

The parties acknowledge and agree that any payment of monies required to be made hereunder shall be made in Canadian funds and that any tender of monies or documents hereunder may be made upon the solicitors acting for the party upon whom the tender is desired, and it shall be sufficient that a negotiable bank draft or solicitor's trust cheque is tendered instead of cash.

**8.14. GST Exclusive**

All amounts payable hereunder will be exclusive of any goods and services tax ("GST") payable thereon and in addition to the amounts payable hereunder, pay all amounts of GST applicable thereon.

**8.15. Singular, Plural and Gender**

Wherever the singular, plural, masculine, feminine or neutral is used throughout this Agreement the same shall be construed as meaning the singular, plural, masculine, feminine, neutral, body politic or body corporate where the fact or context so requires and the provisions hereof.

**8.16. Binding Effect**

This Agreement shall ensure to the benefit of and be binding upon the successors and permitted assigns of each of the parties.

**8.17. Assignment**

Neither party shall assign its interest in this Agreement, or any part hereof, in any manner whatsoever without having first received written consent from the other party, such consent which may be arbitrarily withheld.

**8.18. Construction**

This Agreement shall be interpreted according to its fair construction and shall not be construed as against any party hereto.

IN WITNESS WHEREOF the parties have set their seals and hands of their proper officer in that behalf on the day and year first above written.

ST. ARNAUD PINSENT STEMAN

TOWN OF CALMAR

Per \_\_\_\_\_

Per \_\_\_\_\_

Per \_\_\_\_\_

Per \_\_\_\_\_



Account Number	Account Description	2023 Budget	2023 YTD (11/30/23)	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	-2,417,180.40	3%	-2,499,313.86	-2,574,293.28	-2,651,522.07	-2,731,067.74	3.5% increase for 2024 & 3% subsequent
1-00-00-111	GEN - Non-Residential Taxes	-636,558.00	-633,536.61	4%	-658,837.53	-678,602.66	-698,960.74	-719,929.56	3.5% increase for 2024 & 3% subsequent
1-00-00-112	Minimum Tax Levy	-8,100.00	-8,116.94	-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	-525,454.44	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
1-00-00-510	GEN - Penalties & Costs	-140,000.00	-149,320.21	-14%	-120,000.00	-35,000.00	-35,000.00	-35,000.00	(2025 auction outcome)
1-00-00-515	GEN - Tax Recovery Costs	0.00	-4,800.00	#DIV/0!	-2,000.00	-2,000.00	-2,000.00	-2,000.00	Tax Notification Filing Fees
1-00-00-550	GEN - Investment Return	-20,000.00	-119,676.26	300%	-80,000.00	-50,000.00	-50,000.00	-50,000.00	Based closer to 2023 actual
1-12-00-490	ADMIN - Administration Costs Recovered	-6,000.00	-4,726.48	0%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	\$2/bill for printed water bill, NSF fee, etc
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	-5,950.67	-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	-54,684.00	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	-171.58	#DIV/0!	-200.00	-250.00	-250.00	-275.00	
1-21-00-590	POLICING - Other Revenue	-88,000.00	-88,023.82	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	-14,970.00	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	-24,453.00	-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	-1,190.00	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	-18,495.00	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	-50.00	-50%	-50.00	-50.00	-50.00	-50.00	Based on 2023 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00	624.00	#DIV/0!	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	-1,560.00	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	-6,863.47	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	-532,241.79	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	-4,665.00	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	-54,025.69	-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	-3,952.51	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	-87.60	#DIV/0!	0.00	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	-349,126.13	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	-80,175.37	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	-76,362.00	-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	-159,142.80	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	-73,583.00	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	-9,793.49	#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	-220.00	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	-2,301.00	-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	-37,548.00	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	-16,529.67	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	0.00
1-61-00-410	MUNI DEV - Service Fees	-5,500.00	-7,670.50	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
1-61-00-411	MUNI DEV - Subdivision Fees	-750.00	-3,400.00	33%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Subdivision Fees are based on developer activities. Small amount recognized in anticipation of some movement (about 4 lots)
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	-3,350.00	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	-39,653.92	0%	-40,000.00	-42,000.00	-44,000.00	-46,000.00	Building Permits revenue is based on 5 year average
1-61-00-590	MUNI DEV - Other General Revenue	-1,000.00	-4,244.07	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Construction deposits retained & other misc revenue. This should go down as we have reduced the damage deposit requirements.
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
1-61-00-900	MUNI DEV - Off Site Levies	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Offsite Levies are subject to new stages being initiated. \$0 revenue in previous 5 years. Any funds received is transferred 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	-855.00	#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	-95.24	-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	-12,766.00	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	-760.70	-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	-2,910.00	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	-147,392.64	-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	-5,000.00	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	-10,115.00	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	-6,512.50	-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	-147,239.77	20%	-150,000.00	-165,000.00	-175,000.00	-185,000.00	Ice Rental
1-72-02-510	REC FAC - Arena-Concessiona Sales	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-72-02-590	REC FAC - General Revenue	-2,000.00	-13,684.14	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	-1,101.32	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	-11,810.00	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	-22,977.00	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	-38,048.00	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	-564,460.72	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	-176,642.73	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	-7,103.45	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>-6,706,145.63</b>		<b>-7,324,328.89</b>	<b>-7,318,837.91</b>	<b>-7,474,593.09</b>	<b>-7,636,619.24</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	1,617.76	-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	354.30	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	6,350.82	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	1,313.26	-33%	2,000.00	2,100.00	2,200.00	2,200.00	Advertisements
2-11-00-222	COUNCIL - Memberships & Subscriptions	4,700.00	4,173.86	72%	8,100.00	8,900.00	9,500.00	10,200.00	AB Munis Basic Membership fee \$3,500 39/20 Membership \$3,500 (currently suspended) Chamber Membership \$263.10 FCM Membership \$700 Queens Printer Subscription \$125.00
2-11-00-223	COUNCIL - Special Projects	40,000.00	40,434.01	-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
2-11-00-224	COUNCIL - Other Projects	3,614.00	3,614.00	287%	14,000.00	14,500.00	15,000.00	15,500.00	\$10,000 grant to other organizations
2-11-00-231	COUNCIL - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-11-00-250	COUNCIL - Building Repairs & Maintenance	1,000.00		0%	1,000.00	1,000.00	1,000.00	1,000.00	has been \$0 for last 5 years
2-11-00-270	COUNCIL - Insurance	3,100.00	2,961.32	19%	3,700.00	3,800.00	3,900.00	4,000.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	1,500.00	720.08	-20%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-11-00-511	COUNCIL - Special Events Hosting	4,000.00	2,132.48	-25%	3,000.00	3,000.00	3,000.00	3,000.00	Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)
2-11-00-520	Equipment, Parts, Repairs & Maintenance	1,000.00	114.46	0%	1,000.00	1,000.00	1,500.00	4,000.00	\$0 for previous 5 years, slowly start replacing laptops in 2027
2-11-00-540	COUNCIL - Power	2,275.00	1,188.39	-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	643.24	-26%	1,200.00	1,300.00	1,400.00	1,500.00	Council Chambers allocation
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,000.00	1,674.02	35%	2,700.00	4,000.00	2,700.00	2,700.00	Budget based on prior year expenses (adjusted in 2025 for election)
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	18,600.00	13,840.82	8%	20,100.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-01-130	COUNCIL - Councillor Faulkner - Benefits	1,000.00	806.88	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	1,724.55	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	181.18	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-13-110	COUNCIL - Councillor Gardner - Remuneration & Fee	19,800.00	14,715.82	2%	20,100.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00

2-11-13-130	COUNCIL - Councillor Gardner - Benefits	1,000.00	858.94	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)
2-11-13-148	COUNCIL - Councillor Gardner - Training & Dev	3,700.00	962.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Councillor Gardner - Mileage	1,000.00	347.53	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-17-110	COUNCIL - Mayor Carnahan- Remuneration & Fees	27,000.00	21,006.64	8%	29,150.00	29,150.00	29,150.00	29,150.00	Monthly Remuneration 12 @ \$ 1,500 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-17-130	COUNCIL - Mayor Carnahan - Benefits	1,350.00	1,233.25	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
2-11-17-148	COUNCIL - Mayor Carnahan - Training & Dev	3,700.00	2,141.42	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-17-212	COUNCIL - Mayor Carnahan - Mileage	1,000.00	180.17	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-18-110	COUNCIL - Councillor Benson - Remuneration & Fees	18,600.00	10,315.82	8%	20,100.00	21,300.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-18-130	COUNCIL - Councillor Benson - Benefits	1,000.00	572.43	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)
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	3,700.00	275.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-18-212	COUNCIL - Councillor Benson - Mileage	1,000.00		0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-19-110	COUNCIL - Councillor McKeag - Remuneration & Fees	18,600.00	13,640.82	15%	21,300.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 Deputy Mayor 12 @ \$ 100.00 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-19-130	COUNCIL - Councillor McKeag - Benefits	1,000.00	794.99	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)
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	3,700.00	1,828.35	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-19-212	COUNCIL - Councillor McKeag - Mileage	1,000.00	104.95	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	268,631.07	22%	352,906.22	355,000.00	365,000.00	370,000.00	Per distribution (including a change in distribution for FCSS)
2-12-00-115	ADMIN - Overtime	500.00	334.17	0%	500.00	500.00	500.00	500.00	0.00
2-12-00-130	ADMIN - Employer Contributions	40,500.00	53,543.04	83%	74,110.31	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	7,129.92	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
2-12-00-148	ADMIN - Training & Development	12,500.00	12,119.47	-20%	10,000.00	11,000.00	12,000.00	12,500.00	GFOA x 1, SLGM x 1, NACLAA II x 1, CPA x 1 (courses, conferences, meals & rooms)
2-12-00-210	ADMIN - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no budgeted vehicle allowance
2-12-00-212	ADMIN - Mileage	1,500.00	396.79	-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	2,778.42	-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	7,183.27	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	595.00	-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	2,661.27	0%	2,500.00	2,500.00	2,700.00	2,700.00	Subscriptions - \$500
2-12-00-223	ADMIN - Recognition & Bonuses	0.00	0.00	#DIV/0!	200.00	500.00	500.00	500.00	Long service awards
2-12-00-231	ADMIN - Auditor	40,000.00	-69.95	-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	14,583.80	5%	19,500.00	19,500.00	20,000.00	20,000.00	Based on 5 year average
2-12-00-233	ADMIN - Legal Fees	10,000.00	12,751.51	0%	10,000.00	10,000.00	10,000.00	10,000.00	Based on 5 year average (including office repainting in 2027)
2-12-00-250	ADMIN - Building Repairs & Maintenance	8,000.00	13,060.58	25%	10,000.00	10,500.00	11,000.00	11,500.00	Annual Allocation for insurance cost
2-12-00-270	ADMIN - Insurance	6,000.00	6,190.88	30%	7,800.00	8,000.00	8,200.00	8,400.00	Social Functions & Recognition
2-12-00-290	ADMIN - Entertainment & Hospitality	1,000.00		100%	2,000.00	2,000.00	2,000.00	2,000.00	Based on 5 year average
2-12-00-510	ADMIN - Printing & Stationery	4,500.00	3,166.39	0%	4,500.00	4,500.00	4,500.00	4,500.00	cleaner, washroom, water, etc. Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	6,000.00	2,141.87	-33%	4,000.00	4,000.00	4,000.00	4,000.00	\$1,100 per month
2-12-00-512	ADMIN - Janitor Contract	12,225.00	10,805.00	8%	13,200.00	14,520.00	15,975.00	17,570.00	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	110,193.24	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	100.00	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	791.84	-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	2,971.05	-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	3,002.10	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	2,089.12	-13%	6,500.00	6,500.00	6,500.00	6,500.00	Based on 5 year average
2-12-00-761	ADMIN - Transfer to Reserves	319,000.00		8%	345,529.00	374,521.00	397,439.00	410,739.28	50% of the revenue raised through franchise fees as per reserve policy and budgeted transfer to reserve 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	8,324.84	34%	11,000.00	11,000.00	11,000.00	11,000.00	No debentures anticipated
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	746.00	#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	15,945.95	-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	444.52	0%	1,000.00	1,000.00	1,000.00	1,000.00	Power to EV charger
2-12-01-540	EV Power	0.00	8,913.71	#DIV/0!	10,000.00	11,000.00	12,000.00	13,000.00	RCMP cost funding model, offset with revenue for the same No budget as this service is contracted out to regional service provider
2-21-00-745	POLICING - Provincial Policing	88,000.00	88,764.00	50%	132,100.00	132,100.00	132,100.00	132,100.00	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
2-23-00-250	FIRE - Building Repairs & Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-23-00-270	FIRE - Insurance	2,400.00	2,294.31	21%	2,900.00	3,000.00	3,100.00	3,200.00	
2-23-00-514	FIRE - Contracted Services & Communications	166,000.00	96,049.39	1%	168,000.00	170,000.00	172,000.00	172,000.00	

2-23-00-540	FIRE - Power	4,550.00		-100%	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	Correct distribution
2-24-00-110	DISASTER - Wages & Salaries	43,204.80	42,778.67	13%	48,867.79	50,000.00	53,000.00	55,000.00	
2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Overtime expected
2-24-00-130	DISASTER - Employer Contributions	6,481.00	7,162.98	28%	8,307.52	8,500.00	9,010.00	9,350.00	Percentage of salary allocated to this cost center
2-24-00-136	DISASTER - Workers' Compensation Board Fees	1,200.00	1,106.62	0%	1,200.00	1,200.00	1,200.00	1,200.00	3% of \$40k premium based on wage distribution
2-24-00-140	DISASTER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
									Disaster Services \$4,000
									OH&S \$2,000
									EOC training- DSS/ICS/EOC Management
2-24-00-148	DISASTER - Training & Development	10,000.00	2,234.66	5%	10,500.00	11,000.00	11,500.00	12,000.00	Basic Emergency Management - \$900
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	828.43	0%	1,000.00	1,000.00	1,000.00	1,000.00	Based on porting to VOIP system once fibre is available
2-24-00-231	DISASTER - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
									Build designated area for OH&S equipment & DS Equipment (shelving/cabinet)
									Disaster \$1,000
									OH&S \$1,000
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	4,000.00	2,077.08	0%	4,000.00	4,000.00	4,000.00	4,000.00	Plus regular annual expenses
									Stationary- Inspections forms/meetings/scribe log/PPE
									Disaster \$1,500 / Table Top exercises
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	3,000.00	1,506.79	0%	3,000.00	3,200.00	3,400.00	3,500.00	OH&S \$1,500
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	500.00		0%	500.00	500.00	500.00	500.00	Vehicle maintenance for course trips
2-24-00-540	DISASTER - Power	0.00		#DIV/0!	1,000.00	1,100.00	1,200.00	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	*New GL*
2-24-00-590	DISASTER - Other General Expenses	22,200.00	667.42	0%	22,200.00	12,200.00	12,200.00	12,200.00	Regional Disaster Services- \$20,000; develop town's form
2-24-00-761	DISASTER - Transfer to Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-26-00-110	ENFORCEMENT - Wages & Salaries	141,211.20	99,439.33	26%	177,229.49	178,000.00	182,000.00	185,000.00	
2-26-00-115	ENFORCEMENT - Overtime	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no anticipated overtime
2-26-00-130	ENFORCEMENT - Employer Contributions	21,181.68	16,755.09	51%	31,901.31	32,040.00	32,760.00	33,300.00	Percentage of salary allocated to this cost center
2-26-00-136	ENFORCEMENT - Workers' Compensation Board Fees	2,000.00	1,844.38	0%	2,000.00	2,000.00	2,000.00	2,000.00	5% of \$40k premium based on wage distribution
2-26-00-140	ENFORCEMENT - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
									AACPO Conference (1)
									Recertification Baton/O.C./PPCT
									E-Ticketing Training
									Possible Rapid Force Training
2-26-00-148	ENFORCEMENT - Training & Development	6,300.00	2,701.38	59%	10,000.00	11,000.00	11,750.00	12,500.00	Mental Health Training
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00		0%	300.00	300.00	300.00	300.00	Vehicle maintenance for course trips
2-26-00-211	ENFORCEMENT - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-26-00-215	ENFORCEMENT - Freight & Postage	1,200.00	795.41	0%	1,200.00	1,200.00	1,200.00	1,200.00	
									Monthly charge for cell phone based on 5 year average & 2nd
2-26-00-217	ENFORCEMENT - Telephone	1,800.00	1,707.65	56%	2,800.00	2,800.00	2,800.00	2,200.00	CPO phone
2-26-00-220	ENFORCEMENT - Advertising	500.00		0%	500.00	500.00	500.00	500.00	Based on prior year actual (\$200 Crime Report Publication)
									Radio License \$280
									CPO Program License \$650
2-26-00-222	ENFORCEMENT - Memberships & Subscriptions	4,000.00	4,877.49	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	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
									Budget dollars are for possible legal advice on bylaw
2-26-00-233	ENFORCEMENT - Legal Fees	2,000.00		0%	2,000.00	2,000.00	2,000.00	2,000.00	enforcement
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	5,000.00	2,729.58	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	3,095.89	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	1,539.60	10%	1,100.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
									Equipment
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	346.37	0%	1,000.00	1,000.00	1,000.00	1,000.00	Cat cages/animal food/leash/carriers/

2-26-00-513	ENFORCEMENT - Contracted Services	6,000.00	2,228.00	33%	8,000.00	6,500.00	6,500.00	7,500.00	Dispatch fees \$2,228 License (Program)- \$1,650 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	6,587.77	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	2,422.16	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	434.09	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	4,255.55	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	4,704.02	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	15,870.00	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	124,311.87	10%	136,762.45	140,000.00	145,000.00	150,000.00	Per distribution
2-32-00-115	ROADS - Overtime	7,000.00	3,147.43	-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	17,660.21	17%	21,881.99	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	2,582.13	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	3,895.32	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	
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	212.58	0%	600.00	600.00	600.00	600.00	Based on 5 year average
2-32-00-217	ROADS - Telephone	3,000.00	2,758.37	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	2,274.00	-20%	20,000.00	22,000.00	24,000.00	25,000.00	General Engineering for streets, sidewalls, walkways, storm sewer and infrastructure. It also includes tendering process and preparation (move to Capital)
2-32-00-231	ROADS - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-32-00-250	ROADS - Building Repairs & Maintenance	20,000.00	17,228.71	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	34,195.10	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	31,169.00	0%	35,000.00	35,000.00	35,000.00	35,000.00	
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	-1,831.00	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	16,269.55	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	442.87	0%	600.00	600.00	600.00	600.00	Allocation distributed to this department grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	15,000.00	13,269.54	0%	15,000.00	16,000.00	16,500.00	17,000.00	Crack filling, other items not possible in house based on 5 year average
2-32-00-513	ROADS - Contracted Services	17,000.00	13,230.92	0%	17,000.00	17,500.00	18,000.00	18,500.00	
2-32-00-516	ROADS - Alarm	0.00	100.00	#DIV/0!	100.00	100.00	100.00	100.00	
2-32-00-520	ROADS - Equipment Maintenance & Repair	47,000.00	42,617.26	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

									Varies based on all equipment, vehicles and machinery.
2-32-00-521	ROADS - Fuel & Oil	30,000.00	27,899.06	17%	35,000.00	36,000.00	37,000.00	38,000.00	Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	12,000.00	4,510.92	0%	12,000.00	13,000.00	13,500.00	14,000.00	Oil changes, brakes, tires etc., based on 5 year average metal detectors, shovels, hammers, saws etc. based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	4,049.14	0%	5,000.00	5,200.00	5,400.00	5,600.00	
2-32-00-524	ROADS - Traffic Safety Devices	4,000.00	549.72	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	27,784.99	4%	50,000.00	52,000.00	54,000.00	56,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases Construction Signs, Barricades, etc.
2-32-00-531	ROADS - Safety Equipment	5,000.00	4,925.96	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	13,914.96	-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	2,865.10	-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	116,650.92	-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	166,852.68	3%	171,728.00	176,756.00	182,000.00	182,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-32-00-832	ROADS - Debenture Interest	79,000.00	78,672.26	-7%	73,798.00	68,770.00	63,500.00	63,500.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	124,293.45	123,604.42	10%	136,762.45	140,000.00	143,000.00	146,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,000.00	3,103.86	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	17,537.97	17%	21,881.99	22,400.00	22,880.00	23,360.00	Percentage of salary allocated to this cost center
2-41-00-136	WATER - Workers' Compensation Board Fees	2,800.00	2,582.13	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	3,520.25	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	
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	354.30	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	5,500.00	4,377.63	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	470.23	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	634.00	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	9,533.08	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	297,907.64	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	2,565.33	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	1,823.43	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	9,040.58	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	42,610.20	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	1,215.60	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	65,816.25	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	67.53	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	22,891.44	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	18,824.77	-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	9,426.23	-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	50,246.26	4%	68,660.00	32,971.00	34,000.00	34,000.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118)
2-41-00-832	WATER - Debenture Interest	17,500.00	10,470.44	-16%	14,691.00	12,295.00	11,300.00	11,300.00	Sewer Line (3100062) 51 St Water Line (4001773) Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	221.71	#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	123,612.19	10%	136,762.45	140,000.00	145,000.00	150,000.00	As per distribution
2-42-00-115	SEWER - Overtime	2,400.00	3,104.30	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	17,540.61	17%	21,881.99	22,400.00	23,200.00	24,000.00	Percentage of salary allocated to this cost center
2-42-00-136	SEWER - Workers' Compensation Board Fees	2,800.00	2,582.13	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	3,363.07	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	354.30	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	1,900.59	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	7,088.12	#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	10,503.60	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	337.58	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	321.20	0%	600.00	650.00	700.00	750.00	Enzymes etc.
2-42-00-513	SEWER - Contracted Services	17,000.00	26,956.35	0%	17,000.00	60,000.00	20,000.00	22,000.00	Effluent sampling (2021 lagoon dredge expensed here \$220k) weed haresting in 2025
2-42-00-516	SEWER - Alarm	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No alarms budgeted
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	13,191.29	0%	15,000.00	16,000.00	17,000.00	17,500.00	Lift station pumps, alarms, etc. Aerators
2-42-00-521	SEWER - Fuel & Oil	2,300.00	1,200.24	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.
2-42-00-525	SEWER - Water & Sewer Infrastructure	33,000.00	47,242.52	6%	35,000.00	35,000.00	38,000.00	38,000.00	Line breaks, video inspections, etc. about 15K per vent (major)
2-42-00-530	SEWER - Chemical Supplies	12,000.00	11,519.75	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	43,141.67	-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
2-42-00-831	SEWER - Debenture Principle	82,600.00	58,002.35	5%	86,520.00	53,047.00	55,400.00	55,400.00	Sewer Line (3100062) 50 St Widening (4000150)
2-42-00-832	SEWER - Debenture Interest	11,800.00	7,708.36	-34%	7,795.00	4,161.00	4,100.00	4,100.00	Sewer Line (3100062) 50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	84,668.65	84,934.38	12%	94,811.72	99,100.00	105,000.00	110,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	1,200.00	2,086.71	-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	12,460.67	19%	15,169.88	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	2,582.13	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	354.30	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	3,152.36	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 average
2-43-00-300	GARBAGE - Landfill Fees & Charges	48,000.00	15,637.64	-23%	37,000.00	37,000.00	37,000.00	37,000.00	
2-43-00-510	GARBAGE - Printing & Stationary	500.00	337.58	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-43-00-513	GARBAGE - Contracted Services	27,000.00	21,372.69	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	81,510.25	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	30,380.03	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	618.48	-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	3,543.65	-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	31,473.81	-47%	19,344.00	21,000.00	23,000.00	25,000.00	Per distribution Estimated overtime to be paid. Will be adjusted once the new programs/events are identified.
2-51-00-115	FAMILY SERV - Overtime	500.00		0%	500.00	500.00	500.00	500.00	
2-51-00-130	FAMILY SERV - Employer Contributions	5,490.00	5,385.76	-40%	3,288.48	3,570.00	3,910.00	4,250.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	1,600.00	1,844.38	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	43.42	0%	500.00	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	700.00	354.30	-29%	500.00	500.00	550.00	550.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	750.00	972.51	-27%	550.00	550.00	550.00	550.00	Landline expense only, cell phone moved to Dept 26 Departmental program promotional materials Awareness campaign materials
2-51-00-220	FAMILY SERV - Advertising	2,100.00	1,300.00	-48%	1,100.00	1,100.00	1,200.00	1,200.00	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	7,552.00	25%	10,000.00	10,000.00	11,000.00	12,000.00	
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	13,800.00	13,551.00	1%	14,000.00	14,200.00	14,200.00	14,200.00	Town of Calmar 20% share of regional service
2-51-00-225	FAMILY SERV - Volunteer Recognition	2,000.00	500.00	25%	2,500.00	2,500.00	2,500.00	2,500.00	Volunteer honorariums
2-51-00-231	FAMILY SERV - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-260	FAMILY SERV - Office Rental	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-51-00-270	FAMILY SERV - Insurance	600.00	455.97	-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	810.08	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	594.14	-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	643.25	-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	185.92	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	81,282.26	3%	91,035.16	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	8,817.69	3%	13,655.27	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	1,844.38	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	1,665.78	20%	3,000.00	3,500.00	3,800.00	4,000.00	APPI/CIP/ADDA
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	1,000.00	480.00	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	708.56	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	869.26	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	7,211.02	-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	1,311.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	CPAA, CIP, APPI
2-61-00-222	MUNI DEV - Memberships & Subscriptions	1,300.00	759.02	8%	1,400.00	1,450.00	1,450.00	1,500.00	Planning consultation (\$0 the last 5 years)
2-61-00-223	MUNI DEV - Subdivision & Development Costs	0.00	400.00	#DIV/0!	0.00	0.00	0.00	0.00	Review drawings and consultation on development
2-61-00-230	MUNI DEV - Engineering Fees	40,000.00	13,096.75	-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	13,443.63	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	13,527.50	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	470.04	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	23,617.97	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	101,428.72	-5%	111,738.24	115,000.00	119,000.00	123,000.00	Per distribution
2-62-00-115	COMM SER - Overtime	2,350.00	346.76	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	14,173.56	-5%	16,760.74	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	3,319.90	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	2,378.61	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	55.27	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	354.30	0%	700.00	700.00	700.00	700.00	Based on 5 year average
2-62-00-217	COMM SER - Telephone	600.00	550.00	0%	600.00	600.00	600.00	600.00	\$50 x 12 months
2-62-00-220	COMM SER - Advertising	25,000.00	7,814.23	-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	694.66	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	10,005.87	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	797.80	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	163.56	0%	600.00	600.00	600.00	600.00	Way finding signage / Posters
2-62-00-513	COMM SER - Contracted Services	4,700.00	5,385.96	-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	16,000.00	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	109,616.74	4%	118,843.81	120,000.00	122,000.00	124,000.00	Per distribution

2-72-00-112	REC FAC - Arena - Getaway Supervisors Contract	20,000.00	17,444.02	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	7,963.29	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	15,677.26	3%	20,826.57	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	3,319.90	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 ARPA or sports and recreation conferences as well as recreation course at UoA
2-72-00-148	REC FAC - Training & Development	2,900.00		55%	4,500.00	4,500.00	4,600.00	4,800.00	No budget is anticipated
2-72-00-210	REC FAC - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
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	392.74	7%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-72-00-217	REC FAC - Telephone	1,600.00	2,509.95	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	4,136.03	-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	315.00	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	125.00	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 2022 - Program Centre general maintenance with 3 year cycle
2-72-00-250	REC FAC - Facility Maintenance	4,100.00		2%	4,200.00	4,300.00	6,300.00	4,400.00	painting (next time is 2026)
2-72-00-270	REC FAC - Insurance	2,800.00	2,713.79	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	2,526.33	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	25.00	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	1,128.68	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	2,493.12	-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	1,640.48	-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	27,381.28	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	117,069.63	39%	150,851.70	153,000.00	155,000.00	158,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	1,800.00	4,790.54	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	19,287.97	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	24,083.65	67%	27,153.31	27,540.00	27,900.00	28,440.00	Percentage of salary allocated to this cost center
2-72-01-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,213.25	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	891.09	-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	2,351.94	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 replacement, boards around parks, etc.
2-72-01-250	REC FAC - Facility Maintenance	50,000.00	41,308.86	0%	50,000.00	51,000.00	52,000.00	53,000.00	Fence rentals, lawn roller, signs etc
2-72-01-260	REC FAC - Equipment Lease & Rental	2,000.00	2,401.92	5%	2,100.00	2,200.00	2,300.00	2,400.00	Allocation distributed to this department
2-72-01-270	REC FAC - Insurance	4,900.00	4,738.58	145%	12,000.00	13,000.00	14,000.00	15,000.00	Waste, Dispensers & Receptacles Porta-Potties, Tree Pruning Services Weed control contracted
2-72-01-511	REC FAC - Miscellaneous Supplies	10,000.00	5,222.49	0%	10,000.00	10,000.00	10,000.00	10,000.00	lights, batteries, mower blades, belts etc
2-72-01-513	REC FAC - Contracted Services	22,000.00	26,866.33	25%	27,500.00	28,000.00	29,000.00	30,000.00	Allocation distributed to this department
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,300.00	6,704.38	0%	16,300.00	16,600.00	17,000.00	17,500.00	filters, batteries, mirror, tires etc
2-72-01-521	REC FAC - Fuel & Oil	9,500.00	8,316.03	1%	9,600.00	9,700.00	9,800.00	9,900.00	Shovels, hammers, garden tools etc.
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	2,700.00	1,432.77	4%	2,800.00	2,900.00	3,000.00	3,200.00	No budget is anticipated
2-72-01-523	REC FAC - Small Tools	1,300.00	543.28	8%	1,400.00	1,500.00	1,550.00	1,625.00	
2-72-01-761	REC FAC - Transfer to Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-72-02-110	REC FAC - Wages & Salaries	108,209.00	118,332.53	4%	112,537.10	115,000.00	118,000.00	121,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	1,800.00	5,077.07	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	23,463.95	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	23,815.67	18%	19,131.31	19,550.00	20,060.00	20,570.00	Percentage of salary allocated to this cost center
2-72-02-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,213.22	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	1,871.39	-100%	0.00	0.00	0.00	0.00	Combined with Training & Development
2-72-02-148	REC FAC - Training & Development	3,500.00	3,262.05	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	354.13	7%	750.00	800.00	820.00	850.00	Based on 5 year average
2-72-02-217	REC FAC - Telephone	2,500.00	2,165.25	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	441.00	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	21,724.12	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	29,582.05	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	337.49	8%	650.00	750.00	750.00	750.00	Based on 5 year average
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	11,000.00	12,308.27	9%	12,000.00	13,000.00	13,400.00	14,000.00	Paper towel, floor finish, decorations etc, based on 5 year average
2-72-02-513	REC FAC - Contracted Services	15,300.00	8,839.14	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	100.00	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	20,419.53	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	1,028.76	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	155.48	0%	600.00	700.00	700.00	700.00	hammers, screw drivers, flashlights etc
2-72-02-540	REC FAC - Power	87,500.00	21,609.76	-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	16,053.62	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	1,780.02	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	4,939.57	-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	9,871.73	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	22,606.88	-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	22,298.85	1400%	15,000.00	15,000.00	15,000.00	15,000.00	
2-72-05-221	Christmas in the Park	11,500.00	9,851.38	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	96,370.43	-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	14,389.86	-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	1,844.33	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	185.47	50%	1,500.00	1,700.00	1,800.00	1,800.00	Conferences and Training for staff and board members
2-74-00-150	CULTURE - Honariums	1,000.00	62.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honariums
2-74-00-212	CULTURE - Mileage	400.00	41.98	0%	400.00	400.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	5.30	0%	100.00	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	1,000.00	1,664.21	92%	1,920.00	1,920.00	2,000.00	2,000.00	Allocation distributed to this department - library to look into internet phone
2-74-00-220	CULTURE - Advertising & Promotions	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	1,000.00	72.28	-40%	600.00	600.00	700.00	700.00	Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	2,000.00	3,103.85	70%	3,408.00	2,100.00	2,500.00	2,500.00	Program materials & supplies following Plan of Service (carry over from LC in 2024)
2-74-00-224	CULTURE - Subscriptions	1,200.00	665.07	-33%	800.00	800.00	800.00	800.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	2,215.50	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
2-74-00-270	CULTURE - Insurance	1,671.00	1,523.79	1%	1,680.00	1,700.00	1,800.00	1,800.00	renewal in late fall **only charge premium related to contents**
2-74-00-510	CULTURE - Printing & Stationary	1,000.00	1,513.52	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	176.45	0%	400.00	500.00	500.00	500.00	Cleaning and bathroom Supplies
2-74-00-512	CULTURE - Janitor Contract	3,000.00	2,311.71	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	3,883.11	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	7,152.79	-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	3,887.61	-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	3,503.20	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	11,191.10	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	2,874.08	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	2,216.63	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
									Expense GL to offset Revenue collected on behalf of Alberta
2-97-00-745	REQUISITION - Education - Residential	564,260.00	445,161.53	2%	575,545.00	587,055.90	598,797.02	610,772.96	School Foundation
									Expense GL to offset Revenue collected on behalf of Alberta
2-97-00-750	REQUISITION - Education - Non-Residential	176,720.00	132,970.32	2%	180,254.00	183,859.08	187,536.26	191,286.99	School Foundation
									Expense GL to offset Revenue collected on behalf of the Leduc
2-97-00-755	REQUISITION - Leduc Foundation	7,100.00	7,103.00	11%	7,866.00	8,100.00	8,600.00	9,100.00	Regional Housing Authority
2-97-00-757	REQUISITION - Rural Policing Levy	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		<b>7,094,460.69</b>	<b>5,251,112.43</b>		<b>7,324,327.24</b>	<b>7,318,836.98</b>	<b>7,474,592.28</b>	<b>7,636,619.23</b>	
		-73.31			-1.65	-0.93	-0.81	-0.01	(SURPLUS)/DEFICIT

Approved this 18th day of Decceember, 2023

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

**TOWN OF CALMAR**

**2024 - 2028 Capital Expenditures Budget**

Project Description	2024 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Dog Park Fence Upgrade	6,000				6,000		Parks Facility Reserve
Arena Ceiling Insulation	54,778				27,389	27,389	Arena Reserve & Leduc County
Arena Floor Replacement (foyer)	10,000				5,000	5,000	Arena Reserve & Leduc County
Removal of Quonset	10,000				10,000		Parks Facility Reserve + to be discussed with LC
New aerators 8 X 7.5hp	70,000				70,000		Infrastructure Reserve
Spray Park - Electrical Component	15,000				15,000		Reserve + to be discussed with LC
6 in water pump	72,000				72,000		Infrastructure Reserve
Walking Trail Behind School	63,000				63,000		Trail & Infrastructure Reserve
47 Ave Sanitary Sewer Line	402,500	391,691			10,809		LGFF & CCBF Grants
47 Ave Overlay	243,800				243,800		Infrastructure Reserve
Pickup Truck for Peace Officer	75,000				75,000		Infrastructure Reserve
Arena Lighting	29,000				14,500	14,500	Arena Reserve & Leduc County
Thomas Six Purchase	10,000				10,000		Infrastructure Reserve
Vehicle Lift	24,000				24,000		Infrastructure Reserve
Repairs to Fencing at Diamonds	15,000				7,500	7,500	Parks Facility Reserve & Leduc County
<b>Total</b>	<b>1,100,078</b>	<b>391,691</b>	<b>0</b>	<b>0</b>	<b>653,998</b>	<b>54,389</b>	
Approved this 18th day of December, 2023							
Mayor Carnahan: _____							

Project Description	2025 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 52 Street	944,440	133,515			810,925		CCBF Grant & Infrastructure Reserve
Transportation Master Plan	30,000			30,000			From Operating
Water Master Plan	20,000			20,000			From Operating
Sanitary Master Plan	40,000			40,000			From Operating
Storm Water Master Plan	40,000			40,000			From Operating
Security Camera Upgrade @ Arena	17,000				8,500	8,500	Arena Facility Reserve & Leduc County
New aerators 8 X 7.5hp	69,000				69,000		Infrastructure Reserve
<b>Total</b>	<b>1,160,440</b>	<b>133,515</b>	<b>0</b>	<b>130,000</b>	<b>888,425</b>	<b>8,500</b>	
Approved this 18th day of December, 2023							
Mayor Carnahan: _____							

Project Description	2026 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 52 Street	1,059,440	133,515	925,925				CCBF & Debenture
Transportation Master Plan	30,000			30,000			From Operating
Water Master Plan	5,000			5,000			From Operating
Sanitary Master Plan	10,000			10,000			From Operating
Storm Water Master Plan	10,000			10,000			From Operating
ES - CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	20,000				20,000		Infrastructure Reserve
ES - CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	7,000				7,000		Infrastructure Reserve
ES - CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	7,000				7,000		Infrastructure Reserve
<b>Total</b>	<b>1,148,440</b>	<b>133,515</b>	<b>925,925</b>	<b>55,000</b>	<b>34,000</b>	<b>0</b>	
Approved this 18th day of December, 2023							
Mayor Carnahan: _____							

Project Description	2027 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 49 Street (like what was done on 52 St)	1,805,500	133,515	1,671,985				CCBF & Debenture
Upgrade 50 A Ave	105,800		105,800				Debenture
Upgrade to 48 Street	142,025		142,025				Debenture
51 Street Upgrade (49 Ave - 44 Ave)	1,117,520		1,117,520				Debenture
Upgrade to 48 Ave	151,800		151,800				Debenture
Overlay on 48 Ave (asphalt overlay)	209,300		209,300				Debenture
Sidewalk Repair/Maintenance	250,000		250,000				Debenture
Offsite Levy Bylaw Review	25,000			25,000			From Operating
Downtown Drainage & Prelim Design	15,000			15,000			From Operating
Outdoor Rink Boards	88,000		44,000			44,000	Debenture & Leduc County
Parks & Rec Truck	50,000		50,000				Debenture
Walking Trails	150,000		150,000				Debenture
Sand & Salt Shelter	75,350				75,350		Infrastructure Reserve
Electronic Sign	131,000		131,000				Debenture
New Bleachers at Arena	40,000				20,000	20,000	Arena Facilities Reserve & Leduc County
<b>Total</b>	<b>4,356,295</b>	<b>133,515</b>	<b>4,023,430</b>	<b>40,000</b>	<b>95,350</b>	<b>64,000</b>	
Approved this 18th day of December, 2023							
Mayor Carnahan: _____							



# Mayor Sean Carnahan

## Council Report November 2023

In addition to regular council meetings, Special council meetings and various correspondence and administration duties

**November 11<sup>th</sup> – Remembrance Day** – Attended the Remembrance Day service at the Legion on behalf of the town to lay a wreath and remember those that served past present and future for the protection of our rights and freedoms.

**November 16<sup>th</sup> - Leduc Regional Housing Foundation** – attended the Leduc Regional Housing Foundation finance committee meeting as an appointed board member. Financial results for the past 2 months) September and October were reviewed against budget and variances were explained. The foundation administers Government of Alberta housing, rent subsidy programs and of course Housing foundation owned properties. All financial statements were approved and the recommendation to present to the board was approved.

**November 18<sup>th</sup> – Budget Open House-** attend the budget open house and had great conversation with some residents regarding their interest in expanded recreation opportunities in town, how to help the town find the funds for additional recreation options and discussion on types of trail systems for runners and those that like to be outdoors. Attendance at the event was low but we can always hope for next year as we continue to make an open house an option for input.

**November 23<sup>rd</sup> – Leduc Regional Housing Foundation** – attended the Leduc Regional Housing Foundation regular board meeting. At this meeting we passed the financial results of the operations for September & October, received correspondence of additional federal operation funding with major restrictions on what it could be used for. In a nutshell the funds can only be used to cover deficit operations, which is hard to do when the foundation budgets to cover all costs. The governance committee provided an update on the executive director job description with slight changes being adopted. Discussed the next Municipal conversation and items to be covered and planning. The board confirmed the auditors of KPR for a 3<sup>rd</sup> year. Discussion was had on location of the boards next strategic planning sessions in 2024 and the board elected to try an offsite planning session at Pigeon Lake. Cost implications will be minimal increase over prior years versions. An update on Gaetz Landing II expansion was provided and the project holds strong with \$900K in contingency funding available. Leduc county returned their decision to fund the expansion cost by only \$87.5K on a per capita calculation versus the equalized assessment that was requested. The meeting was wrapped up with a review of the current waitlist for housing options.

**November 25<sup>th</sup> – Leduc Santa Clause Parade** – attended the Leduc Santa Clause Parade with Councillors Gardner & McKeag-Reber, to showcase Calmar as a community in the region. Fun was had by all in attendance on a gorgeous Saturday evening.



**November 28<sup>th</sup> – Leduc County Meet N Greet** – Calmar hosted Leduc County Councillors here in Calmar to build relationships with the county. The purpose of the event was to get to know each other better and to discuss concepts and ideas that would strengthen service offerings, programming and recreation for county and town residents. It is a starting stage to work from to open conversation and help support each other in our futures.

**November 29<sup>th</sup> – Library Board Meeting** – Attended the library board meeting where we welcomed a newly appointed library board member Rachael Walker. Year to date financial statements for the library were reviewed and accepted. The director reported that the library is coordinating with Blackgold School on PD programming so check back with the library for more information. Kids in the Kitchen programming is being planned and age expansions may be an option based on registration numbers. The library is still working on alternative phone service options as a way to reduce operations costs. The board requests the what's happening document be provided sooner so that the board can help promote future events. Friends of the Library needed to make some adjustments and requires a letter of support from the Board to garner an AGLC gaming license to run an auction to raise funds for future library needs. The following policies were reviewed and approved by the board, Confidentiality Of User Records Policy (YRL governed so review only), Orientation and Continuing Education for CPL Trustees and Staff Policy, Finance Policy, Selection and Acquisition Policy, Resource Sharing Policy (YRL governed so review only). The board also elected to change meeting start times to 6pm to allow for some members to complete other commitments in the evening.

**November 30<sup>th</sup> – Calmar Christmas in the Park** – Attended the Christmas in the park event, great evening to get together with the community. Huge thank you to all of the sponsors for the cookies, hot chocolate, music, sleigh rides and photos with Santa. Thank you for all the donations to help pack the cruiser with food for the Christmas elves program.

## **Council Report**

**Don Faulkner**

Dec. 18, 2023

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

Nov. 4/23, Harvest Dinner, Glen Park Hall

- I attended the Harvest Dinner at Glen Park Hall on my own accord. Made myself known to the County Mayor and mixed with the area residents.

Nov. 6 & 20/23, Regular Council Meetings

- Refer to Town Web Site for agenda and minutes.

Nov. 8/23, Seniors Meeting

- Old Business: Kitchen has been certified, suggested that they upgrade dishwasher and add a sink. Still working on front door, hasn't been installed yet. Plan to adjust future AGM, won't happen until after this year. Fundraising is a ongoing discussion, looking for ways to generate funds (50/50, teaming up with Loganberry's to help sell off excess in front/rummage sale in the back).
- New Business: December 6th meeting/Xmas pot luk, Music Jammers taking December off. Looking at using bus to tour Christmas lights. Talked about Xmas bake sale, not this year.
- Reports: Bus committee, nothing to report except potentially touring Xmas lights. Maintenance Committee, finishing off office, will put in filing cabinet and desk. Social committee, organizing pot luk. Finance committee report given, looking secure (bus reserves interesting).

Nov. 11/23, Remembrance Day Ceremony

- Mayor Carnahan laid the wreath on behalf of Calmar, Councillor Benson attended, and I was part of the honor guard as a member of the Legion. Well attended, 300 chairs and not many empty ones.

Nov. 13/23, Special Council Meeting

- Refer to Town Web Site for agenda and minutes.

Nov. 15/23, Leduc & District Regional Waste Management Commission, Board Meeting

- Manager's Report: **PDO**, consultant has completed an updated deficiencies list and is preparing a work plan to complete. **Organics Processing**, organics contamination remains an issue, Director of Operations is assessing pre-processing methods that can help reduce contamination on-site and will be working with new Operations Contractor. **Cell 5 Update**, construction is nearly complete, liner installation is under way and protective sand placement is expected to start in early November, construction should be completed mid-November. **Gull Program** report has been received, looking into incorporating a cannon next year. **Operations Transition**, administration has met with E360 twice, joint site tour in mid-November. Soil Acceptance from Louis Bull Project deficient on payment, working to make it right.
- Director's Report: **Site Activities**, GFL has started to remove excess equipment and is transitioning employees. **Tonnage** is trending higher, expect to finish 2023 with a 1.5% increase in total waste tonnage. Inbound soils are trending at a 3 year high. **Opportunities**, after consultations, StrongData out of Nova Scotia has been selected for our scale software. **Watch Outs**, the upcoming transition of on-site contractors and the implementation of scale software continue to be of highest priority. **Site Improvements**, additional security was quoted, which came in higher than expected, asked provider to re-examine the requirements and resubmit the quote. **Collaboration with Other Regions**, relationships have been created with Roseridge, Drumheller, Lethbridge, Westlock and now Drayton Valley. Have had some successes. **Health and Safety**, GFL did their inspections related to their COR certification. **Material End of Life Information**, this information is now posted on the facilities website with annual re-evaluation of the destination and usage data planned for the Fall of 2024. **PDO Bin Purchase**, updated bin order was received, delivery likely second week in December. **Site Inspection Results**, contractor continues to work on site deficiencies with mostly minor work remaining.
- Financial Report: End of Quarter 3, we should now be seeing revenues and expenses closer to 75%. Net excess revenues over expenses currently sit at \$13K. Net Revenue at the quarter-end is \$5.439M, which is 80% of the annual budget. Operator expenses at the quarter-end are \$2.699M, which is 86% of the annual budget. Commission expenses at the quarter-end are \$1.656M, which is 80% of the annual budget. There are easy explanations for these variances.
- Recycled Plastics Proposal: Suggested to use these products on our new signage, this is information at this time, decision later.
- Policy Review: In consideration of the Commission hiring a Director of Operations, the Board requested that Administration review the existing Commission policies and recommend revisions that reflect this change to operations. Administration reviewed the existing Commission policies and identified minor revisions.

- Extended Producer Responsibility (EPR): In October 2022, the Government of Alberta made the announcement that the province would be implementing an Extended Producer Responsibility (EPR) process. Communities can sign up by December 31, 2023, to be entered into the first phase of EPR. By participating in EPR, communities transition their operational responsibilities for recycling to producers. Communities would no longer be responsible for figuring out where to recycle their PPP or HSP materials or getting them to market to recover their costs. It is recommended that all our member municipalities register (we have already done so). There is a process for this transition, more information to follow.

Nov. 16/23, Capital Region Southwest Water Service Commission, Board Meeting

**Organizational Meeting:**

- The following list of members were appointed to the Capital Region Southwest Water Services Commission Board by their municipality.

- I. Mayor Bill Daneluik, City of Beaumont
- II. Councillor Catherine McCook, City of Beaumont
- III. Councillor Steven vanNieuwkerk, City of Beaumont (alt.)
- IV. Councillor Krista Gardner, Town of Calmar
- V. Councillor Don Faulkner, Town of Calmar
- VI. Councillor Jaime McKeag Reber, Town of Calmar (alt.)
- VII. Councillor Lars Hansen, City of Leduc
- VIII. Councillor Beverly Beckett, City of Leduc
- IX. Mayor Bob Young, City of Leduc (alt.)
- X. Councillor Doug Lyseng, Camrose County
- XI. Councillor Jordon Banack, Camrose County
- XII. Reeve Cindy Trautman, Camrose County (alt.)
- XIII. Deputy Mayor Clifford Heinz, Village of Hay Lakes
- XIV. Councillor Paul Patterson, Village of Hay Lakes
- XV. Mayor Ron These, Village of Hay Lakes (alt.)
- XVI. Councillor Kelly-Lynn Lewis, Leduc County
- XVII. Councillor Rick Smith, Leduc County
- XVIII. Mayor Tanni Doblanko, Leduc County (alt.)
- XIX. Councillor Dal Viridi, Leduc County (alt.)
- XX. Mayor Doug Peel, Town of Millet
- XXI. Councillor Mathew Starky, Town of Millet
- XXII. Councillor Rebecca Frost, Town of Millet (alt)

- Manager Shawn Olson declared Board Member Councillor Lars Hansen, elected by Acclamation, as Chair of the Capital Region Southwest Water Services Commission.
- Chair Lars Hansen declared Board Member Councillor Kelly-Lynn Lewis, elected by Acclamation, as Vice Chair of the Capital Region Southwest Water Services Commission.

## Regular Commission Meeting

- Manager's Report: **Nisku Booster Station, Construction**, tunnel boring of both waterline casing pipes is complete across both northbound and southbound QEII lanes to the west side of the highway. Administration would like to highlight ongoing concerns and challenges with these scopes of work, including several quality control and non-conformance issues that have been identified by Associated Engineering that Maple Reinders and their subcontractor, Inline, need to address. Most notably, these include non-conforming backfill of the steel casing, and concerns with installation tolerances stemming from deviations in the casing alignment. Progress on the new building is ongoing. Coordination of projects is ongoing with Leduc County. **EPCOR Amending Agreement**, Administration is going to be working on an amending agreement with EPCOR as a result of the Nisku Booster Station project. **EPCOR Secondary Supply Line to Beaumont**, In Spring 2023, Administration had Associated Engineering review and confirm the requirement timelines for the secondary City of Beaumont water supply line. **City of Beaumont Utility Master Plan**, City of Beaumont Administration requested a meeting to discuss additional connections to the Commission. This meeting is scheduled for November 6, 2023. **Municipal Developments**, Development notices will no longer be attached to the Manager's report unless they impact future commission infrastructure, due to length, but will be provided upon request. **Statistics Canada Core Infrastructure Survey**, Administration received the Statistics Canada Core Public Infrastructure Survey 2022 on October 13, 2023. **EPCOR Transmission Main Inspection**, On September 12, 2023, Administration received notice from EPCOR of their intent to perform smart ball inspections of the transmission main between Ellerslie Road and 41st Ave between October 3-5, 2023. **Regional Water Customer's Group (RWCG)**, the 2021 finalized settlement agreement was received on Oct. 6, 2023. The RWCG agreed with EPCOR to the CRSWSC independently working with EPCOR on an annual basis to assess when the 5-year projected demand forecast would trigger additional EPCOR infrastructure. EPCOR shared that they are going to be undertaking flood protection initiatives at their water treatment plant over the next couple years and will be providing additional information to the RWCG in future meetings. **CRSWSC is asking members to keep an eye on chlorine levels in their reservoirs and alert us if chlorine levels start to drop so we can alert EPCOR.** **The Cost of Service Discussion**, Initial discussions emphasized the success of the current model and a desire to better understand how the model calculates what pipes in Edmonton are Regional in nature (for cost share), how the solar farm at EL Smith factors into rates, understanding cost items in the plant that are shared with the region, and confirmation on the desire to keep the assumptions for cost allocation based on the region as a whole. **Building Valuation & Loss Control Program**, The CRSWSC has contacted Suncor Valuations, and we were advised that the reports are typically released near the end of the year, however, they said they would try and get the results returned as soon as they can. **EIA Reservoir 2**, An assessment conducted by the Commission's engineer, Associated Engineering, was recently reviewed by the commission and EIA to outline outstanding

items that require attention before the FAC can be signed off. **Commission Facility Locates**, Commission operators have completed 628 Utility Safety Partner locates in 2023 on Commission facilities, as compared to 300 at this time in 2022. **Training Update**, several members of the Commission Board and Administration attended the Water Environment Federation's Technical Exhibition and Conference (WEFTEC) on October 5 – 9th, 2023. Rick Smith also attended the National Water and Wastewater Conference (NWWC) November 12-15th, 2023. Shawn Olson, Rick Sereda, Don Faulkner, Krista Gardner & Rick Smith all shared their experiences with the Board.

- **Treasurer's Report:** After ten months of operations, there should be approximately 83% of the budget spent/earned. Management expenses are under budget with 65% of the budget spent and operating expenses slightly over budget for the year with 88% of the budget spent. Capital expenditures are below budget with 19% of the budget spent due to timing of capital projects and because some span multiple years.
- **Regional Water Customers Group**, The Regional Water Customers Group (RWCG) meeting was held on October 31, 2023. The 2021 settlement with EPCOR has now been finalized and the balancing fund has received this settlement of \$0.14/m<sup>3</sup>. EPCOR provided the projected settlement for 2022 which is also projecting a refund to the RWCG of an additional \$0.07/m<sup>3</sup>. As per the May meeting, noted above, the RWCG took steps to utilize the balancing fund by reducing the rate to 0.90/m<sup>3</sup> from July 1, 2023 – December 31, 2023. This strategy did not have a large enough impact on the balancing fund due to consumption in 2023. EPCOR is projecting this will take 0.03/m<sup>3</sup> out of the balancing fund. As a result, the RWCG voted for an interim rate of \$0.90/m<sup>3</sup> for 2024. EPCOR projected the rate to be approximately \$1.04/m<sup>3</sup>. This strategy is being utilized to reduce the balancing fund by a projected 0.14/m<sup>3</sup> while still maintaining a balance to be used in the future. This has been reflected in the 2024 interim budget. This is a one-time strategy therefore the 2025 & 2026 EPCOR rates are projected back at EPCOR's projected rate.
- **2024 Interim Budget Report: Water Sales** – proposed water sales rate at \$1.64/m<sup>3</sup> for 2024. **Water Purchases** - purchase rate from EPCOR has been decreased to \$0.90/m<sup>3</sup> as per the October 31, Regional Water Customers Group meeting. The **CRSWSC forecasts** the next three years capital projects with approval in the first year and subsequent years approved in principle. The following are **new projects and additional budget requests** over and above what was presented in the prior year budget. North Reservoir pressure reducing valve (PRV) replacement, SCADA upgrade and an additional \$200K is requested for the County East piping modifications to accommodate the EPCOR meter as required because of the EPCOR asset sale. **Carry Forward projects**, Air Release Manhole, Nisku Booster Station, and the Beaumont Piping Upgrades.
- On October 23, the first meeting of the Policy Sub-Committee was held. The policies were reviewed and updated to be a consistent format. On November 9, 2023, the Policy Sub-Committee met for the second time and reviewed proposed changes, proposed board reports and updated policies to specify consistent responsibilities and authorities.

The Policy Sub-Committee is requesting the board advise of any recommended changes they have on this policy by December 31, 2023, so that they can be incorporated for consideration at the January 18, 2024, board meeting. Discussion on modification to several policies was had and I will trust councillor Gardner (as she sat on the subcommittee) to fill in more detail.

Nov. 18/23, Budget Open House

- I was in attendance for a little more than 2 hours at the beginning and we received no inquiries. A better public engagement process must be found.

Nov. 18/23, Harvest Dinner, Telford Hall

- Attended the Harvest Dinner at the Telford Hall, made my presents known to the County Councillor of that area spoke with a few of the county residents. Our mayor was also in attendance.

Nov. 28/23, Meet and Greet Meeting with County Council

- Great opportunity, sad that all their council couldn't be there, but those that were seem receptive to growing the relationship. Was intrigued by their empowerment strategy, I believe along the line that Councillor Gardner was looking with her new policy suggestion for local community groups. Looking forward to our next meeting.

Nov. 30/23, Christmas in the Park

- Great event, well done by everyone involved. The hard work by staff, the rec. board and some council members were evident. Although I attended, I don't count myself in that group, but I did enjoy the time I spent there. Thank you to the volunteers, staff/council and sponsors.

## Krista Gardner Councillor Report

### November 2023

Nov 6<sup>th</sup> - Regular Council Meeting

Nov 8<sup>th</sup>- Recreation Board Meeting

Rec Board discussed upcoming events including plans for Christmas in the Park and First Night. We discussed a request from Calmar Elementary School to support them in acquiring skates and helmets to allow children to participate in skating through the school and our Joint Use Agreement.

Nov 9<sup>th</sup>- Capital Region Southwest Water Services Commission Policy Committee Meeting

Commission staff, Leduc County Councillor Lewis and I met to review the proposed changes to the Commission's policies. Thank you to all participants for the opportunity to discuss.

Nov 9<sup>th</sup>- Alberta Municipalities Executive Board Meeting/Meeting with Minister of Environment Schulz

Nov 13<sup>th</sup>- Special Council Meeting

Nov 15<sup>th</sup>- Edmonton Regional Waste Advisory Committee

Representatives from the municipalities in the Edmonton area and some technical staff met at the Edmonton Waste Management Centre. Councillor Kristin Toms from Sturgeon County was elected Chair of the Committee and Councillor Steven Van Nieuwerkerk from Beaumont was elected Vice-Chair. We heard a presentation from Dr Betts at Alberta Recycling about the process for Extended Producer Responsibility as it begins to roll out. Questions were asked by our fellow members of the Leduc and District Waste Management Commission about registering as individual municipalities or as the commission. Ultimately, each member municipality should register for EPR individually as well as the Commission. I'm excited to see how EPR progresses. A standing item on the agenda is New Technology Feature- which is an opportunity for members to share something new or innovative they are doing. We heard a presentation from the City of Leduc on their program using Artificial Intelligence to Reduce Contamination in their Organics collection. They are using cameras that take geo-tagged photos once the cart has been deposited in the truck, which are then analyzed to see if contamination is happening. They can then send a notice to offending residences. The program had to be taught what they were looking for but so far has been a success in reducing contamination.

Nov 16<sup>th</sup>- Alberta Municipalities Board Meeting

Nov 16<sup>th</sup>- Capital Region Southwest Water Services Commission Meeting



Councillor Faulkner has already covered the content of this meeting in great detail, so please read his comments to see what happened.

Nov 17<sup>th</sup>- Chamber of Commerce Heels and Holly Luncheon

Nov 20<sup>th</sup>- Regular Council Meeting

Nov 22<sup>nd</sup>- Multi-Stakeholder Engagement Advisory Committee for Alberta Energy Regulator (ABmunis appointment)

Nov 24<sup>th</sup>- Alberta Municipalities Municipal Governance Committee Meeting

Nov 25<sup>th</sup>- Santa Claus Parade in Leduc

Nov 28<sup>th</sup>- South Central Mayor's Meeting (ABmunis)

Nov 28<sup>th</sup>- Leduc County Meet & Greet

Nov 29<sup>th</sup>- Alberta Municipalities Investment Advisory Committee

Nov 30<sup>th</sup>- Asset Management Committee

The Committee reviewed the Bylaw being proposed to Council to officially establish the Asset Management Committee. We also reviewed a document detailing the Useful Life Expectancy of all Town-owned assets. The Committee determined a handful of items that weren't originally included. It was an eye-opening read, looking at every type of asset the Town is responsible for and the potential replacement costs we should be preparing for.

Nov 30<sup>th</sup>- Christmas in the Park

What a fabulous event! Thank you so much for all the hard work to both our staff (Shout out Rec Coordinator Miller and Ec Dev Officer McIntosh and others) and our volunteers! Huge thanks to our local sponsors for their generous support! Thanks, Canadian Fibre Optics (Northern Lights Fibre- Calmar), Calmar Driving Range & RV and Boat Storage, Jenn Kowalchuk Re/Max Real Estate, Lacy Kuhn Royal LePage Gateway Realty and Rockwood Photography for supporting fantastic community events like this!

# Carey Benson Councillor Report November 2023

## Nov 6<sup>th</sup> Regular Meeting of Council

- Please review the agenda and minutes on The Town of Calmar website for more information
- During our meeting we had a letter put forward to council asking for their approval of the library board's appointment of Rachael Walker to the Calmar Public Library Board. I was happy to make that motion and it passed.
- We had a great initial discussion on Calmar's 2024 budget.
- Closed session.

## Nov 8<sup>th</sup> Rec Board Meeting

- Attended the Rec Board meeting as the alternate for Councillor McKeag Reber.
- Rec Coordinator Ian Miller presented to the board the Town of Calmar's revised web page for Rec in Calmar. Looked very user-friendly and more information is available about what rec facilities have to offer.
- Youth Programming. There is a Multi-Sport Academy interested in coming to Calmar. This was presented as an after-school program and to note that you don't have to be enrolled in Black Gold School Division to participate in the program.
- Power Play Café is a new company that will be running out of the arena and will offer new food items for anyone who comes into the arena. Mostly offering brunch and lunch themed foods. Please go check it out, they are really good!

## Nov 11<sup>th</sup> Remembrance Day Ceremony

- Mayor Carnahan, Councillor Faulkner, and I attended the Remembrance Day Ceremony at the Calmar Legion. Lots of people were in attendance, with Councillor Faulkner participating as part of the honour guard and Mayor Carnahan laying a wreath down on behalf of the town.
- I will mention that there was a medical episode by one of the Honour Guard members. However, it was wonderful to see Calmar's first responding members were present to step in and take charge of the situation. Thankfully paramedics arrived soon after and took care of the patient.

## Nov 13<sup>th</sup> Special Meeting of Council

- Please review the agenda and minutes on The Town of Calmar website for more information

## Nov 18<sup>th</sup> Budget Open House

- I attended the budget open house alongside Councillor Faulkner. I was only there for a few hours and only two residents showed up during this time.

## Nov 20<sup>th</sup> Regular Meeting of Council

- Please review the agenda and minutes on The Town of Calmar website for more information

- Public Hearing for Bylaw #2023-26. We heard from a few residents who had concerns about the proposed Land Use Bylaw change to allow for a Direct Control property on 50<sup>th</sup> street just off HWY 39. The buyers of the property would like to put up a daycare and the residents who came to talk about it had some concerns about their being one there. Council took all their concerns into consideration and let them know that the Subdivision Authority still has to approve there concept plan before they can move forward on construction.
- Council directed administration to prepare a policy for a community grant program.

### **Nov 28<sup>th</sup> Meeting and Greet with Leduc County Council**

- Council got to sit down and talk with members of Leduc County Council. This was the first time for me to be able to sit down and chat with these members of Leduc County Council. Great conversation was had about each community's issues they were facing and how we can partner together to create more opportunities for collaboration.

### **Nov 29<sup>th</sup> Library Board Meeting**

- Rachel Walker was accepted as a board member during the meeting.
- We had a request from Friends of the Library for a letter of support to give to AGLC on securing a license.
- During a discussion Mayor Carnahan proposed that we change the Mileage policy to say it will reflect the CRA standard rate so that we wouldn't have to change or review the policy on this topic.