

# AGENDA

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

**GoToMeeting**

**Public Access Code: 738-393-413**

- | ITEM | SOURCE  |
|------|---|
| 1.   | <b>Call to Order</b>  |
| 2.   | <b>Adoption of Agenda</b>   |
| 3.   | <b>Bylaws or Policies</b> <ul style="list-style-type: none"><li>a) Bylaw #2023-22 – Records &amp; Information Management Bylaw</li><li>b) Policy #2017-026 – HR Policy Amendment – Salary Policy</li><li>c) Bylaw #2023-28 – Asset Management Committee</li></ul> |
| 4.   | <b>Financial</b> <ul style="list-style-type: none"><li>a) Trial Balance as of November 30, 2023</li></ul>   |
| 5.   | <b>New Business</b> <ul style="list-style-type: none"><li>a) Liabilities and Risks Assessment</li><li>b) Youth Business Training Program</li></ul>  |
| 6.   | <b>Department Reports</b> <ul style="list-style-type: none"><li>a) Communication</li><li>b) Recreation</li><li>c) Asset Management</li><li>d) Growth Report</li></ul>   |
| 7.   | <b>Clarification of Agenda Business – (Open mic)</b>  |
| 8.   | <b>Adjournment</b>  |



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	ADCS Bryans
Title:	Bylaw #2023-22 – Records & Information Management Bylaw
Approved By:	CAO Losier
Agenda Item Number:	3 A

**BACKGROUND/PROPOSAL:**

On November 20<sup>th</sup>, 2023, Administration presented Bylaw #2023-22 – Records & Information Management Bylaw for first reading, which it was given.

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

Giving second and third reading to the new bylaw adopts more modern practices, including digital records retention and uses a retention schedule produced by Municipal Affairs. Adopting this bylaw be a first step in allowing the Town to update its current practices to be more efficient as practices and legislation has changed significantly in the 30 years since the previous bylaw was adopted.

**Option 1** – Council may pass second, and third reading of Bylaw #2023-22 as presented.

**Option 2** – Council may pass second, and third reading of Bylaw #2023-22 as amended.

**Option 3** – Council may defeat the Bylaw #2023-22.

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

n/a

**RECOMMENDED ACTION:**

That Council gives second, and third reading to Bylaw #2023-22.

# TOWN OF CALMAR

## BYLAW #2023-22

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### BEING A BYLAW OF THE TOWN OF CALMAR, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE MANAGEMENT OF MUNICIPAL RECORDS.

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**WHEREAS:** Pursuant to the *Municipal Government Act*, Revised Statutes of Alberta 2000 and amendments thereto, a Council may pass a bylaw respecting the destruction of records and documents of the municipality;

**AND WHEREAS:** The judicial life cycle of records and documents of the municipality are consistent with the *Alberta Evidence Act*, Revised Statutes of Alberta 2000 and *Electronic Transactions Act*, Statutes of Alberta 2001;

**AND WHEREAS:** The regulations and procedures for municipal records and documents are consistent with all statutes of Alberta and Canada;

**AND WHEREAS:** It is the desire of the Town of Calmar to provide for regulations and procedures governing the retention and disposition of municipal documents;

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

1. **TITLE**

This bylaw shall be cited as the "Records & Information Management Bylaw" of the Town of Calmar.

2. **DEFINITIONS**

- 2.1. "Council" means the Council of the Town of Calmar
- 2.2. "Convenience Copy" means a printed or stored copy of the official record used for ease of reference that is not altered from the master record. Transitory in nature and can be discarded when no longer useful;
- 2.3. "Designated Officer" means that person delegated a responsibility by the Chief Administrative Officer;
- 2.4. "Disposal" means to permanently loan, store outside Town facilities, destroy or electronically delete;
- 2.5. "Electronic Record" means information that is recorded or stored on any medium in or by a computer system or other similar device and can be read, reproduced, or perceived by a person or computer system or other similar device;
- 2.6. "Electronic Records System" includes the computer system or other similar device by or in which information is recorded or stored, and any procedures related to the recording and storage of electronic records;
- 2.7. "Master Record" means the most complete record of an action, transaction or decision. It is the record that you rely on to take actions and make decisions. The master record is the complete record maintained in the electronic system;
- 2.8. "Non-Electronic Records" mean those records excluded from the Electronic Record definition as noted in this bylaw and are often referred to as paper records;
- 2.9. "Record" means information in the custody or under control of the Town in non-electronic or electronic media, including but not limited to financial data, land files, minutes of meetings, contracts, correspondence and any other documents kept by the Town;

2.10. "Schedule A" means the Records Retention and Disposition Schedule as amended from time to time;

2.11. "Town" means the Town of Calmar.

### 3. **AUTHORITY AND POWERS**

3.1. Council may authorize the destruction of paper records if the originals have been recorded by a method that will enable copies of the originals to be made.

3.2. Notwithstanding the clause above and any superseding legislation, other records may be destroyed in accordance with Schedule A.

3.3. Election material shall be destroyed in accordance with the Local Authorities Election Act, RSA 2000.

3.4. A Designated Office may review and amend Schedule A from time to time for accuracy of retention and disposition time periods, meeting all audit and legal requirements, legislation and regulations.

3.5. The Designated Officer is authorized to release or permanently loan records to the Provincial Archives of Alberta, Multicultural Heritage Centre, local Museum or other archival entity. These records shall be recorded on a "Certificate of Gift" form, or equivalent documentation, as provided by the archival entity. This document will be permanently retained in the Town's records system.

### 4. **GENERAL RETENTION AND DISPOSITION**

4.1. If an individual's personal information will be used by the Town to make a decision that directly affects that individual, the Town must retain the personal information for at least one year after using it.

4.2. The records retention and disposition schedule, known as Schedule A, must at least:

- 4.2.1. Describe the records under the control of the Town,
- 4.2.2. Specify how long records must be kept,
- 4.2.3. Show criteria for closure of records,
- 4.2.4. Indicate the final disposition method of the records; and may
- 4.2.5. State legislative reference where applicable.

4.3. Records are to be reviewed for retention and disposal on an annual basis and may be retained longer than the period provided for in Schedule A, as deemed necessary.

4.4. Schedule A does not form part of this bylaw but is attached to this bylaw for reference purposes.

4.5. Pursuant to section 4.4 above, a current version of Schedule A will be retained at all times in the Town's records system.

4.6. Retained non-electronic records shall be kept in an appropriate medium such as a storage box, file cabinet or binder with adequate identification of contents, time period and retention period.

4.7. Electronic records shall be kept in a secure manner with appropriate firewalls, administrative and user rights and safety measures, and retained and disposed of according to Schedule A.

4.8. Upon each occasion of disposing of or relocating electronic or non-electronic records, an affidavit shall be completed listing: a description of the records disposed, date of disposal, manner in which records were disposed, signature of person who disposed of records, and reason supporting destruction. This affidavit shall be retained permanently in the Town vault and/or through the Town's electronic records system.

5. **EFFECTIVENESS AND REVIEW**

- 5.1. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.
- 5.2. Bylaw 91-12 shall be rescinded.
- 5.3. This bylaw shall come into effect on the day of third reading.

READ a first time this 20<sup>th</sup> day of November 2023

READ a second time this 18<sup>th</sup> day of December 2023

READ a third time this 18<sup>th</sup> day of December 2023.

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Mayor Carnahan

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CAO Losier

## SCHEDULE A

### RECORDS RETENTION SCHEDULE

Subject	Description	Suggested Retention Period In Years
Accountants	Working Papers	7
Accounts	Paid (summary sheet)	7
	Payable vouchers	7
	Receivable Duplicate Invoices	7
Administration	Reports (not part of minutes)	7
	As Per Legislation	7
Advertising	General	2
	As Per Legislation	7
Agendas	Part of Minutes	P
Agreements	General	12 S/O
	Development	12 S/O
	Major Legal	12 S/O
	Minor Legal	12 S/O
Annexations	Correspondence	7
	Final Order	P
Annual Reports		5-7
Annual Reports	Local Boards	5-7
Applications	Site Plan approval	2
	Subdivision (after final approval)	3
	Part-time Employees (after end of employment)	1
Appointments	Other Than Those in Minutes	3
Assessment	Rolls	P
	Assessment Review Board (ARB) Minutes	P
	ARB Work File	5

<b>Subject</b>	<b>Description</b>	<b>Suggested Retention Period In Years</b>
	Appeals	12
	ARB Records	7
	Duplicate roll	7
	Review Court Records	7
Assessment Appeal	Board File	5
Assets		20 S/O
	Records of Surplus	5
	Temporary Files	2
Bank	Deposit Books	7
	Deposit Slips	7
	Memos (Credit/Debit)	7
	Reconciliations	2
	Statements	7
Boards	Minutes	P
	Authority & Structure	5 S/O
	Correspondence	5
Briefings/Reports	To Council	7
Budgets	Operating (in minutes)	P
	Capital (in minutes)	P
	Working Papers	3
Bylaws	All	P
Cash	Receipts Journal	7
	Disbursements Journal	7
	Duplicate Receipts	7
Certificates	Of Title	P
Census	Reports	12
Cheques	Cancelled (paid)	7
	Register	7
	Stubs	7
Claims	Notice of	12 S/O

<b>Subject</b>	<b>Description</b>	<b>Suggested Retention Period In Years</b>
	Statements of	12 S/O
Committee	Minutes	P
Compensation	Records	10
Computer Cards		1
Contracts	Files (completion of)	12 S/O
	Forms	12
	Major Legal	12 S/O
	Minor Legal	12 S/O
Council	Minutes	P
Court Cases		12 S/O
Destroyed Records Index		P
Documents	Not Part of Bylaws	12 S/O
	Agreements Major Legal	12 S/O
	Agreements Minor Legal	12 S/O
	Contracts Legal	12 S/O
	Easements	12 S/O
	Leases (after expiration)	12 S/O
	Notices of Change of land	
	Titles	12 S/O
Elections	Nomination Papers	Sec 28(4) Local Authorities Election Act
	Ballot Box Contents	Sec 101 Local Authorities Election Act
Engineering	Drawings	P
Employee Benefits	A.H.C., Blue Cross, Dental, etc.	5
	W.C.B. Claims	4-5
Employees	Job applications (hired)	3
	Job Application (not hired)	1



<b>Subject</b>	<b>Description</b>	<b>Suggested Retention Period In Years</b>
	Job Descriptions	3 (after position abolished)
	Oaths of Office	1 (after position vacated)
	Personnel File	1 (after cessation of employment or 6 years after dismissal (FYI – The GOA keeps any pension contribution information for 70 years.))
Financial Statements	Interim	10
	Working Papers	3
	Final	12
Franchises		P
Income Tax	Deductions	5-7
	TD1	1
	T4	5-7
	T4 Summaries	5-7
Inquiries	From the Public	3
Insurance	Claims	12 (after settled)
	Records (after expiration)	12
Land	Appraisals	1 (after sold)
Leases	After Expiration	7 S/O
Legal	Opinions	12 S/O
	Proceedings	12 S/O
Legislation	Acts (after superseded)	1
Licenses	Applications	3
	Business (after expired)	5
	Literature	2
Local Improvements	Records	P
Maps	Base (original)	P
	Contour	P
Maintenance Reports		12
Minutes	Council	P
	Boards	P
	Committees	P
Monthly Reports	Road	5-7

<b>Subject</b>	<b>Description</b>	<b>Suggested Retention Period In Years</b>
Municipal Affairs	Annual Reports	5
Organization	Structure & Records	2-5 S/O
Payroll	Garnishees	3 (after garnish is removed)
	Individual Earning Records	6
	Journal	6
	Time Cards	4-6
	Time Sheets - Daily	5
	- Overtime - Weekly	5 5
	Employment Insurance Records	5 (after cessation of employment)
Permits	Development	12 S/O
Petitions		10
Plans	Official	P
	Amendments	P
	Subdivision	P
Policy	After Superseded	5
Progress Reports	Project	5-7
	Under Contract (Final payment)	7-10 S/O
Property Files		Until sold +10
Prosecution	All	12 S/O
Publications	Local Reports	3
Purchase	Land	Until Sold +12
Receipts	Books	7
	Duplicate Cash	7
	Registration	7
Receptions & Special Events (non-historic)		3
Reports	Accident	12 S/O
	Accident Statistics	12 S/O
	Field	12 S/O
Requisitions	Copies	2
	Duplicate	7
	Paid	7

<b>Subject</b>	<b>Description</b>	<b>Suggested Retention Period In Years</b>
Resolutions	Minutes	P
Subdivision	After Final Approval	12
Street	Sign Inventory Register	P
Tax	Rolls	P
Tax Recovery	Records	P
Taxes	Arrears	7
	Final Billing	12
	Municipal Credits	7
	Receipts	7
	Rolls	P
	Sale Deeds	P
Termination	Employees	P
Tenders	Files	12
	Successful	12
	Purchase Quotations	12
	Unsuccessful	10 (FYI - The GOA keeps all unsuccessful tenders for 10 years in case of civil litigation.)
Traffic	Streets	7
Training and Development Files		5
Trail Balances	Monthly	3
	Year End	7
Vendors	Acknowledgments To	2
	Contracts	12
	Suppliers Files	12
Vouchers	Duplicate	7
Writs		12
Weed Control Reports	Until updated	1
Zoning	Bylaws	P
	Bylaw Enforcement	5
<b>LEGEND</b>		
	<b>Superseded or Obsolete</b>	<b>S/O</b>
	<b>Permanent</b>	<b>P</b>



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	CAO Losier
Title:	Policy 2017-026 HR Policy Amendment – Salary Policy
Approved By:	CAO Losier
Agenda Item Number:	3 B

**BACKGROUND/PROPOSAL:**

At the December 04, 2023 Regular Council Meeting the salary policy was presented to Council for amendment. At that time, Council requested some further amendments and then asked Administration to re-present it at a future meeting for adoption.

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

Administration has added the appointment of someone in the capacity of Acting Director of Corporate Services, specified the period of time of an absence before someone needs to be appointed, that it is a requirement to notify staff and/or Council of the appointment, as directed by Council.

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

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

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

N/A

**RECOMMENDED ACTION:**

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

## SALARY POLICY

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

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

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

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

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

An employee acting in the position of Director, Corporate Services shall receive additional pay of \$50.00 per day.

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

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

People will be appointed in an acting capacity when the absence of the Town Manager, Director or Manager is absent for a period longer than **5 business** days.

An email must be sent to staff and/or Council advising them of the appointment of the acting position.



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	CAO Losier
Title:	Bylaw #2023-28 – Asset Management Committee
Approved By:	CAO Losier
Agenda Item Number:	3 C

**BACKGROUND/PROPOSAL:**

Inline with the Asset Management Plan Administration has formed an Asset Management Committee. This Committee will prepare, update and report on the Asset Management Plan on an annual basis. They will prepare and present this information to Council regarding short- and long-term asset management requirements, including maintenance, repairs, upgrades and/or retirement.

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

The MGA allows Council to pass a bylaw to establish and determine the functions of committees and other bodies. In accordance with this, Administration has drafted the Asset Management Committee Bylaw which will permit the creation of the committee and allow them to advise, evaluate and implement the asset management strategy.

**Option 1** – Council pass a motion to give the bylaw first reading as presented.

**Option 2** – Council pass a motion to give the bylaw first reading as amended.

**Option 3** – Council may defeat the bylaw.

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

N/A

**RECOMMENDED ACTION:**

Council pass a motion to give the bylaw first reading as presented.

# 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 \_\_ DAY OF DECEMBER 2023.

READ A THIRD TIME AND FINALLY PASSED THIS \_\_ DAY OF DECEMBER 2023.

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MAYOR CARNAHAN

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CAO LOSIER



TOWN OF CALMAR  
Trial Balance

12/06/23 11:16 AM

	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
<b>REVENUE</b>				
<b><u>00-General</u></b>				
1-00-00-110Residential Taxes	(\$2,414,796.00)	(\$2,417,180.40)	\$2,384.40	100.1%
1-00-00-111Non-Residential Taxes	(636,558.00)	(633,536.61)	(3,021.39)	99.5%
1-00-00-112Minimum Tax Levy	(8,100.00)	(8,116.94)	16.94	100.2%
1-00-00-115Special Tax	0.00	0.00	0.00	0.0%
1-00-00-116Allowance for Uncollected Tax	0.00	0.00	0.00	0.0%
1-00-00-130Franchise Agreements	(600,000.00)	(525,454.44)	(74,545.56)	87.6%
1-00-00-510Penalties & Costs	(140,000.00)	(149,320.21)	9,320.21	106.7%
1-00-00-515Tax Recovery Costs	0.00	(4,800.00)	4,800.00	0.0%
1-00-00-550Investment Return	(20,000.00)	(119,676.26)	99,676.26	598.4%
	<b>(3,819,454.00)</b>	<b>(3,858,084.86)</b>	<b>38,630.86</b>	<b>101.0%</b>
<b><u>11 - Legislative</u></b>				
1-11-00-590Other General Revenue	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>12 - Administration</u></b>				
1-12-00-490Administration Costs Recovered	(6,000.00)	(4,726.48)	(1,273.52)	78.8%
1-12-00-495Assessment Appeals	0.00	0.00	0.00	0.0%
1-12-00-551Tax Recovery Properties - Property	0.00	0.00	0.00	0.0%
1-12-00-590Other Revenue - Administration	(10,000.00)	(5,950.67)	(4,049.33)	59.5%
1-12-00-730Federal Government Grants	0.00	0.00	0.00	0.0%
1-12-00-840Provincial Government Grants	(27,300.00)	(54,684.00)	27,384.00	200.3%
1-12-00-850Conditional Grants - Other Governments	0.00	0.00	0.00	0.0%
1-12-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
1-12-01-540EVCharging Revenue	0.00	(171.58)	171.58	0.0%
	<b>(43,300.00)</b>	<b>(65,532.73)</b>	<b>22,232.73</b>	<b>151.3%</b>
<b><u>21 - Policing</u></b>				
1-21-00-590Policing - Other Revenue	(88,000.00)	(88,023.82)	23.82	100.0%
	<b>(88,000.00)</b>	<b>(88,023.82)</b>	<b>23.82</b>	<b>100.0%</b>
<b><u>23 - Fire</u></b>				
1-23-00-590Other General Revenue - Protective	0.00	0.00	0.00	0.0%
1-23-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>24 - Disaster Services</u></b>				
1-24-00-590Other General Revenues	0.00	0.00	0.00	0.0%
1-24-00-840Provincial Grant	0.00	0.00	0.00	0.0%
1-24-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>26 - Constabulary Services</u></b>				

**TOWN OF CALMAR**  
**Trial Balance**

12/06/23 11:16 AM

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
1-26-00-350 Contract with Other Local Governments	0.00	0.00	0.00	0.0%
1-26-00-410 Municipal Fines	(15,000.00)	(14,970.00)	(30.00)	99.8%
1-26-00-510 Provincial Fines	(55,000.00)	(24,453.00)	(30,547.00)	44.5%
1-26-00-520 Animal License Fees	(1,000.00)	(1,190.00)	190.00	119.0%
1-26-00-521 Business License Fee	(18,100.00)	(18,495.00)	395.00	102.2%
1-26-00-522 Regional Business License	(100.00)	(50.00)	(50.00)	50.0%
1-26-00-590 Other General Revenue	0.00	624.00	(624.00)	0.0%
1-26-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-26-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
1-26-01-410 Municipal Fines	(15,000.00)	(1,560.00)	(13,440.00)	10.4%
	<b>(104,200.00)</b>	<b>(60,094.00)</b>	<b>(44,106.00)</b>	<b>57.7%</b>
<b><u>32 - Transportation</u></b>				
1-32-00-410 Costs Recovered	0.00	0.00	0.00	0.0%
1-32-00-590 Other General Revenue	(5,000.00)	(6,863.47)	1,863.47	137.3%
1-32-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(5,000.00)</b>	<b>(6,863.47)</b>	<b>1,863.47</b>	<b>137.3%</b>
<b><u>41 - Water</u></b>				
1-41-00-410 Sale of Water	(620,000.00)	(532,241.79)	(87,758.21)	85.8%
1-41-00-490 Water Connection Fees	(8,000.00)	(4,665.00)	(3,335.00)	58.3%
1-41-00-500 Sale of Bulk Water	(50,000.00)	(54,025.69)	4,025.69	108.1%
1-41-00-510 Penalties and Costs	(5,000.00)	(3,952.51)	(1,047.49)	79.1%
1-41-00-590 Other Revenue Water	0.00	(87.60)	87.60	0.0%
1-41-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-41-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-41-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(683,000.00)</b>	<b>(594,972.59)</b>	<b>(88,027.41)</b>	<b>87.1%</b>
<b><u>42 - Sanitary</u></b>				
1-42-00-410 Sanitary Sewer Fees	(400,000.00)	(349,126.13)	(50,873.87)	87.3%
1-42-00-500 Water & Sewer Infrastructure	(90,000.00)	(80,175.37)	(9,824.63)	89.1%
1-42-00-590 Other General Revenue	(200,000.00)	(76,362.00)	(123,638.00)	38.2%
1-42-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-42-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(690,000.00)</b>	<b>(505,663.50)</b>	<b>(184,336.50)</b>	<b>73.3%</b>
<b><u>43 - Solid Waste</u></b>				
1-43-00-410 Garbage Service Fees	(190,000.00)	(159,142.80)	(30,857.20)	83.8%
1-43-00-500 Recycling Fees	(92,000.00)	(73,583.00)	(18,417.00)	80.0%
1-43-00-590 Other General Revenue	0.00	(9,793.49)	9,793.49	0.0%
1-43-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(282,000.00)</b>	<b>(242,519.29)</b>	<b>(39,480.71)</b>	<b>86.0%</b>

**TOWN OF CALMAR**  
**Trial Balance**

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	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
<b><u>51 - Family &amp; Community Support</u></b>				
1-51-00-410 Fees & Programs	(500.00)	(220.00)	(280.00)	44.0%
1-51-00-590 Other General Revenue	(1,000.00)	(2,301.00)	1,301.00	230.1%
1-51-00-840 Provincial Grant	0.00	0.00	0.00	0.0%
1-51-00-850 Regional FCSS Grant	(37,500.00)	(37,548.00)	48.00	100.1%
1-51-01-590 Christmas Elves Program Revenues	(3,500.00)	(16,529.67)	13,029.67	472.3%
	<b>(42,500.00)</b>	<b>(56,598.67)</b>	<b>14,098.67</b>	<b>133.2%</b>
<b><u>61 - Planning</u></b>				
1-61-00-400 Land Sales	0.00	0.00	0.00	0.0%
1-61-00-410 Service Fees	(5,500.00)	(7,670.50)	2,170.50	139.5%
1-61-00-411 Subdivision Fees	(750.00)	(3,400.00)	2,650.00	453.3%
1-61-00-510 Safety Codes Council	0.00	0.00	0.00	0.0%
1-61-00-520 Development Permits	(2,000.00)	(3,350.00)	1,350.00	167.5%
1-61-00-530 Building Permits	(40,000.00)	(39,653.92)	(346.08)	99.1%
1-61-00-590 Other General Revenue	(1,000.00)	(4,244.07)	3,244.07	424.4%
1-61-00-730 Conditional Grants - Federal	0.00	0.00	0.00	0.0%
1-61-00-840 Conditional Grants - Provincial	0.00	0.00	0.00	0.0%
1-61-00-900 Off Site Levies	0.00	0.00	0.00	0.0%
1-61-00-920 Contributed from Reserves	0.00	0.00	0.00	0.0%
	<b>(49,250.00)</b>	<b>(58,318.49)</b>	<b>9,068.49</b>	<b>118.4%</b>
<b><u>62 - Economic Development</u></b>				
1-62-00-410 Promotional Revenue	0.00	(855.00)	855.00	0.0%
1-62-00-590 Other General Revenue	(7,500.00)	(95.24)	(7,404.76)	1.3%
1-62-00-840 Conditional Grant - Provincial	0.00	0.00	0.00	0.0%
1-62-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	<b>(7,500.00)</b>	<b>(950.24)</b>	<b>(6,549.76)</b>	<b>12.7%</b>
<b><u>72-00 - Parks General</u></b>				
1-72-00-590 Other General Revenues	(2,500.00)	(12,766.00)	10,266.00	510.6%
1-72-00-591 Fair Revenues - Calmar Days	(500.00)	(760.70)	260.70	152.1%
1-72-00-592 Program Center Rental	(2,000.00)	(2,910.00)	910.00	145.5%
1-72-00-850 Other Local Government Grants	(282,750.00)	(147,392.64)	(135,357.36)	52.1%
1-72-00-860 Grants from Others	(500.00)	(5,000.00)	4,500.00	1000.0%
1-72-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	<b>(288,250.00)</b>	<b>(168,829.34)</b>	<b>(119,420.66)</b>	<b>58.6%</b>
<b><u>72-01 - Parks Sportsgrounds</u></b>				
1-72-01-410 Rental Fees	(5,400.00)	(10,115.00)	4,715.00	187.3%
1-72-01-411 Community Hall Rental Fees	0.00	0.00	0.00	0.0%
1-72-01-590 Other General Revenue	0.00	(6,512.50)	6,512.50	0.0%
1-72-01-860 Grants from Others	(8,000.00)	0.00	(8,000.00)	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
	<b>(13,400.00)</b>	<b>(16,627.50)</b>	<b>3,227.50</b>	<b>124.1%</b>
<b><u>72-02 - Parks Arena</u></b>				
1-72-02-410Ice Rental Fees	(125,000.00)	(147,239.77)	22,239.77	117.8%
1-72-02-590Other General Revenue	(2,000.00)	(13,684.14)	11,684.14	684.2%
1-72-02-850Other Local Government Grants	0.00	0.00	0.00	0.0%
1-72-02-920Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(127,000.00)</b>	<b>(160,923.91)</b>	<b>33,923.91</b>	<b>126.7%</b>
<b><u>72-03 - Fair Revenue</u></b>				
1-72-03-591Calmar Days	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>74 - Library</u></b>				
1-74-00-410Fines & Memberships Fees	(1,000.00)	0.00	(1,000.00)	0.0%
1-74-00-490General Revenue	(700.00)	(1,101.32)	401.32	157.3%
1-74-00-590Book Sales	(300.00)	0.00	(300.00)	0.0%
1-74-00-840Provincial Library Operating Grant	(16,600.00)	(11,810.00)	(4,790.00)	71.1%
1-74-00-841Other Grants	(9,000.00)	(22,977.00)	13,977.00	255.3%
1-74-00-850Other Local Government Contributions	(73,400.00)	(38,048.00)	(35,352.00)	51.8%
1-74-00-920Drawn from Reserves	0.00	0.00	0.00	0.0%
1-74-01-850Other Local Government Contributions	(2,600.00)	0.00	(2,600.00)	0.0%
	<b>(103,600.00)</b>	<b>(73,936.32)</b>	<b>(29,663.68)</b>	<b>71.4%</b>
<b><u>97 - Requisitions</u></b>				
1-97-00-745Education Levy - Residential	(564,260.00)	(564,460.72)	200.72	100.0%
1-97-00-750Education Levy - Non-Residential	(176,720.00)	(176,642.73)	(77.27)	100.0%
1-97-00-755Leduc Foundation Levy	(7,100.00)	(7,103.45)	3.45	100.0%
1-97-00-757Rural Policing Levy	0.00	0.00	0.00	0.0%
	<b>(748,080.00)</b>	<b>(748,206.90)</b>	<b>126.90</b>	<b>100.0%</b>
TOTAL REVENUES	(7,094,534.00)	(6,706,145.63)	(388,388.37)	94.5%
<b>Check Sum (Must be zero)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EXPENSES</b>				
<b><u>11 - Legislative</u></b>				
2-11-00-110Wages & Salaries	0.00	0.00	0.00	0.0%
2-11-00-115Overtime	0.00	0.00	0.00	0.0%
2-11-00-130Employer's Contributions	0.00	0.00	0.00	0.0%
2-11-00-136WCB Fees	0.00	0.00	0.00	0.0%
2-11-00-148Training & Development	10,000.00	1,617.76	8,382.24	16.2%
2-11-00-215Freight & Postage	700.00	354.30	345.70	50.6%
2-11-00-217Telephone	7,200.00	6,350.82	849.18	88.2%
2-11-00-220Advertising	3,000.00	1,313.26	1,686.74	43.8%

**TOWN OF CALMAR**  
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-11-00-222 Memberships & Subscriptions	4,700.00	4,173.86	526.14	88.8%
2-11-00-223 Special Projects	40,000.00	40,434.01	(434.01)	101.1%
2-11-00-224 Other Projects	3,614.00	3,614.00	0.00	100.0%
2-11-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-11-00-250 Building Repairs & Maintenance	1,000.00	0.00	1,000.00	0.0%
2-11-00-270 Insurance	3,100.00	2,961.32	138.68	95.5%
2-11-00-510 Printing & Stationary	1,500.00	720.08	779.92	48.0%
2-11-00-511 Special Events Hosting	4,000.00	2,132.48	1,867.52	53.3%
2-11-00-520 Equipment, Parts Repairs & Maint	1,000.00	114.46	885.54	11.4%
2-11-00-540 Power	2,275.00	1,188.39	1,086.61	52.2%
2-11-00-541 Natural Gas	1,620.00	643.24	976.76	39.7%
2-11-00-590 Other General Expenses - Legislative	2,000.00	1,674.02	325.98	83.7%
2-11-01-110 Councillor Faulkner - Remuneration &	18,600.00	13,840.82	4,759.18	74.4%
2-11-01-130 Councillor Faulkner - Benefits	1,000.00	806.88	193.12	80.7%
2-11-01-140 Councillor Faulkner - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-01-148 Councillor Faulkner - Training &	3,700.00	1,724.55	1,975.45	46.6%
2-11-01-212 Councillor Faulkner - Mileage	1,000.00	181.18	818.82	18.1%
2-11-13-110 Councillor Gardner - Remuneration &	19,800.00	14,715.82	5,084.18	74.3%
2-11-13-130 Councillor Gardner - Benefits	1,000.00	858.94	141.06	85.9%
2-11-13-140 Councillor Gardner - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-13-148 Councillor Gardner - Training &	3,700.00	962.00	2,738.00	26.0%
2-11-13-212 Councillor Gardner - Mileage	1,000.00	347.53	652.47	34.8%
2-11-17-110 Mayor Carnahan - Remuneration & Fees	27,000.00	21,006.64	5,993.36	77.8%
2-11-17-130 Mayor Carnahan - Benefits	1,350.00	1,233.25	116.75	91.4%
2-11-17-140 Mayor Carnahan - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-17-148 Mayor Carnahan - Training &	3,700.00	2,141.42	1,558.58	57.9%
2-11-17-212 Mayor Carnahan - Mileage	1,000.00	180.17	819.83	18.0%
2-11-18-110 Councillor Benson - Remuneration &	18,600.00	10,315.82	8,284.18	55.5%
2-11-18-130 Councillor Benson - Benefits	1,000.00	572.43	427.57	57.2%
2-11-18-140 Councillor Benson - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-18-148 Councillor Benson - Training &	3,700.00	275.00	3,425.00	7.4%
2-11-18-212 Councillor Benson - Mileage	1,000.00	0.00	1,000.00	0.0%
2-11-19-110 Councillor McKeag - Remuneration &	18,600.00	13,640.82	4,959.18	73.3%
2-11-19-130 Councillor McKeag - Benefits	1,000.00	794.99	205.01	79.5%
2-11-19-140 Councillor McKeag - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-19-148 Councillor McKeag - Training &	3,700.00	1,828.35	1,871.65	49.4%
2-11-19-212 Councillor McKeag - Mileage	1,000.00	104.95	895.05	10.5%
	<b>217,159.00</b>	<b>152,823.56</b>	<b>64,335.44</b>	<b>70.4%</b>

**12 - Administration**

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-12-00-100 Amortization	0.00	0.00	0.00	0.0%
2-12-00-110 Wages & Salaries	288,185.00	268,631.07	19,553.93	93.2%
2-12-00-115 Overtime	500.00	334.17	165.83	66.8%
2-12-00-130 Employer Contributions	40,500.00	53,543.04	(13,043.04)	132.2%
2-12-00-136 Workers' Compensation Board Fees	7,200.00	7,129.92	70.08	99.0%
2-12-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-12-00-148 Training & Development	12,500.00	12,119.47	380.53	97.0%
2-12-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-12-00-212 Mileage	1,500.00	396.79	1,103.21	26.5%
2-12-00-215 Freight & Postage	5,500.00	2,778.42	2,721.58	50.5%
2-12-00-217 Telephone	5,500.00	7,183.27	(1,683.27)	130.6%
2-12-00-220 Advertising	2,000.00	595.00	1,405.00	29.8%
2-12-00-222 Memberships & Subscriptions	2,500.00	2,661.27	(161.27)	106.5%
2-12-00-223 Recognition & Bonuses	0.00	0.00	0.00	0.0%
2-12-00-231 Auditor	40,000.00	(69.95)	40,069.95	(0.2%)
2-12-00-232 Assessment Services	18,500.00	14,583.80	3,916.20	78.8%
2-12-00-233 Legal Fees	10,000.00	12,751.51	(2,751.51)	127.5%
2-12-00-250 Building Repairs & Maintenance	8,000.00	13,060.58	(5,060.58)	163.3%
2-12-00-270 Insurance	6,000.00	6,190.88	(190.88)	103.2%
2-12-00-290 Entertainment & Hospitality	1,000.00	0.00	1,000.00	0.0%
2-12-00-510 Printing & Stationary	4,500.00	3,166.39	1,333.61	70.4%
2-12-00-511 Household Goods & Miscellaneous	6,000.00	2,141.87	3,858.13	35.7%
2-12-00-512 Janitor Contract	12,225.00	10,805.00	1,420.00	88.4%
2-12-00-513 Equipment Leases & Contracts	115,000.00	110,193.24	4,806.76	95.8%
2-12-00-516 Alarm Maintenance	500.00	100.00	400.00	20.0%
2-12-00-520 Equipment Parts, Repairs, &	6,000.00	791.84	5,208.16	13.2%
2-12-00-540 Power	5,075.00	2,971.05	2,103.95	58.5%
2-12-00-541 Natural Gas	5,085.00	3,002.10	2,082.90	59.0%
2-12-00-590 Other General Expenses	7,500.00	2,089.12	5,410.88	27.9%
2-12-00-761 Transfer to Reserves	319,000.00	0.00	319,000.00	0.0%
2-12-00-810 Bank Charges & Fees	8,200.00	8,324.84	(124.84)	101.5%
2-12-00-831 Debenture Principle	0.00	0.00	0.00	0.0%
2-12-00-832 Debenture Interest	0.00	0.00	0.00	0.0%
2-12-00-910 Tax Cancellations	0.00	746.00	(746.00)	0.0%
2-12-00-920 Bad Debts	0.00	0.00	0.00	0.0%
2-12-00-999 Contingency Fund	59,000.00	15,945.95	43,054.05	27.0%
2-12-01-148 All Staff Training	1,000.00	444.52	555.48	44.5%
2-12-01-540 EV Power	0.00	8,913.71	(8,913.71)	0.0%
	<b>998,470.00</b>	<b>571,524.87</b>	<b>426,945.13</b>	<b>57.2%</b>

TOWN OF CALMAR  
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
<b><u>21 - Policing</u></b>				
2-21-00-745 Provincial Policing Requisition	88,000.00	88,764.00	(764.00)	100.9%
	<b>88,000.00</b>	<b>88,764.00</b>	<b>(764.00)</b>	<b>100.9%</b>
<b><u>23 - Fire</u></b>				
2-23-00-250 Building Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-23-00-270 Insurance	2,400.00	2,294.31	105.69	95.6%
2-23-00-514 Contracted Services & Communications	166,000.00	96,049.39	69,950.61	57.9%
2-23-00-540 Power	4,550.00	0.00	4,550.00	0.0%
2-23-00-541 Natural Gas	13,860.00	0.00	13,860.00	0.0%
	<b>186,810.00</b>	<b>98,343.70</b>	<b>88,466.30</b>	<b>52.6%</b>
<b><u>24 - Disaster Services</u></b>				
2-24-00-110 Wages & Salaries	43,204.80	42,778.67	426.13	99.0%
2-24-00-115 Disaster - Overtime Earnings	0.00	0.00	0.00	0.0%
2-24-00-130 Employer Contributions	6,481.00	7,162.98	(681.98)	110.5%
2-24-00-136 WCB Fees	1,200.00	1,106.62	93.38	92.2%
2-24-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-24-00-148 Training & Development	10,000.00	2,234.66	7,765.34	22.3%
2-24-00-217 Disaster Services Emergency Line	1,000.00	828.43	171.57	82.8%
2-24-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-24-00-250 Building Repairs & Maintenance OH&S	4,000.00	2,077.08	1,922.92	51.9%
2-24-00-520 Equipment Parts, Repairs & Maintenance	3,000.00	1,506.79	1,493.21	50.2%
2-24-00-522 Vehicle Parts, Repairs & Maintenance	500.00	0.00	500.00	0.0%
2-24-00-590 Other General Expenses	22,200.00	667.42	21,532.58	3.0%
2-24-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-24-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
	<b>91,585.80</b>	<b>58,362.65</b>	<b>33,223.15</b>	<b>63.7%</b>
<b><u>26 - Constabulary Services</u></b>				
2-26-00-110 Wages & Salaries	141,211.20	99,439.33	41,771.87	70.4%
2-26-00-115 Overtime	0.00	0.00	0.00	0.0%
2-26-00-130 Employer Contributions	21,181.68	16,755.09	4,426.59	79.1%
2-26-00-136 WCB Fees	2,000.00	1,844.38	155.62	92.2%
2-26-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-26-00-148 Training & Development	6,300.00	2,701.38	3,598.62	42.9%
2-26-00-210 Vehicle Expense	300.00	0.00	300.00	0.0%
2-26-00-211 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-26-00-215 Freight & Postage	1,200.00	795.41	404.59	66.3%
2-26-00-217 Telephone	1,800.00	1,707.65	92.35	94.9%
2-26-00-220 Advertising	500.00	0.00	500.00	0.0%
2-26-00-222 Memberships & Subscriptions	4,000.00	4,877.49	(877.49)	121.9%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-26-00-223 Victims Services	2,400.00	2,400.00	0.00	100.0%
2-26-00-225 Citizens on Patrol	0.00	0.00	0.00	0.0%
2-26-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-26-00-233 Legal Fees	2,000.00	0.00	2,000.00	0.0%
2-26-00-235 Vet & Pound Fees	5,000.00	2,729.58	2,270.42	54.6%
2-26-00-270 Insurance	3,250.00	3,095.89	154.11	95.3%
2-26-00-510 Printing & Stationary	1,000.00	1,539.60	(539.60)	154.0%
2-26-00-511 Household Goods & Miscellaneous	1,000.00	346.37	653.63	34.6%
2-26-00-513 Contracted Services	6,000.00	2,228.00	3,772.00	37.1%
2-26-00-520 Equipment Parts, Repairs & Maintenance	5,000.00	6,587.77	(1,587.77)	131.8%
2-26-00-521 Fuel & Oil	5,000.00	2,422.16	2,577.84	48.4%
2-26-00-522 Vehilce Parts, Repairs & Maintenance	2,500.00	434.09	2,065.91	17.4%
2-26-00-540 Power	700.00	4,255.55	(3,555.55)	607.9%
2-26-00-541 Natural Gas	1,390.00	4,704.02	(3,314.02)	338.4%
2-26-00-590 Other General Expenses	0.00	0.00	0.00	0.0%
2-26-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-26-01-240 Bylaw Enforcement	30,000.00	15,870.00	14,130.00	52.9%
	<b>243,732.88</b>	<b>174,733.76</b>	<b>68,999.12</b>	<b>71.7%</b>
<b><u>32 - Transportation</u></b>				
2-32-00-110 Wages & Salaries	124,293.45	124,311.87	(18.42)	100.0%
2-32-00-115 Overtime	7,000.00	3,147.43	3,852.57	45.0%
2-32-00-116 On Call	10,000.00	0.00	10,000.00	0.0%
2-32-00-117 Casual Labour	0.00	0.00	0.00	0.0%
2-32-00-130 Employer Contributions	18,644.02	17,660.21	983.81	94.7%
2-32-00-136 Workers Comensation Board Fees	2,800.00	2,582.13	217.87	92.2%
2-32-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-32-00-148 Training & Development	5,000.00	3,895.32	1,104.68	77.9%
2-32-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-32-00-212 Mileage	500.00	0.00	500.00	0.0%
2-32-00-215 Freight & Postage	600.00	212.58	387.42	35.4%
2-32-00-217 Telephone	3,000.00	2,758.37	241.63	91.9%
2-32-00-220 Advertising	500.00	0.00	500.00	0.0%
2-32-00-230 Engineering Fees	25,000.00	2,274.00	22,726.00	9.1%
2-32-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-32-00-250 Building Repairs & Maintenance	20,000.00	17,228.71	2,771.29	86.1%
2-32-00-252 R/R Ditch Maintenance	0.00	0.00	0.00	0.0%
2-32-00-253 Roadway Maintenance	50,000.00	34,195.10	15,804.90	68.4%
2-32-00-254 Sidewalk Maintenance	35,000.00	31,169.00	3,831.00	89.1%
2-32-00-260 Equipment Lease & Rental	2,000.00	(1,831.00)	3,831.00	(91.6%)



**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-32-00-270Insurance	17,000.00	16,269.55	730.45	95.7%
2-32-00-510Printing & Stationary	600.00	442.87	157.13	73.8%
2-32-00-511Shop Supplies & Miscellaneous Supplies	15,000.00	13,269.54	1,730.46	88.5%
2-32-00-513Contracted Services	17,000.00	13,230.92	3,769.08	77.8%
2-32-00-516Alarm	0.00	100.00	(100.00)	0.0%
2-32-00-520Equipment Maintenance & Repair	47,000.00	42,617.26	4,382.74	90.7%
2-32-00-521Fuel & Oil	30,000.00	27,899.06	2,100.94	93.0%
2-32-00-522Vehicle Parts, Repairs & Maintenance	12,000.00	4,510.92	7,489.08	37.6%
2-32-00-523Small Tools	5,000.00	4,049.14	950.86	81.0%
2-32-00-524Traffic Safety Devices	4,000.00	549.72	3,450.28	13.7%
2-32-00-530Road Materials	48,000.00	27,784.99	20,215.01	57.9%
2-32-00-531Safety Equipment	5,000.00	4,925.96	74.04	98.5%
2-32-00-540Power	24,500.00	13,914.96	10,585.04	56.8%
2-32-00-541Natural Gas	8,320.00	2,865.10	5,454.90	34.4%
2-32-00-542Power - Street Lights	242,000.00	116,650.92	125,349.08	48.2%
2-32-00-590Other General Expenses	5,000.00	0.00	5,000.00	0.0%
2-32-00-761Transfer to Reserves	0.00	0.00	0.00	0.0%
2-32-00-831Debenture Principle	167,000.00	166,852.68	147.32	99.9%
2-32-00-832Debenture Interest	79,000.00	78,672.26	327.74	99.6%
	<b>1,030,757.47</b>	<b>772,209.57</b>	<b>258,547.90</b>	<b>74.9%</b>
<b><u>41 - Water</u></b>				
2-41-00-110Wages & Salaries	124,293.45	123,604.42	689.03	99.4%
2-41-00-115Overtime	5,000.00	3,103.86	1,896.14	62.1%
2-41-00-116On Call	0.00	0.00	0.00	0.0%
2-41-00-130Employer Contributions	18,644.02	17,537.97	1,106.05	94.1%
2-41-00-136Workers' Compensation Board Fees	2,800.00	2,582.13	217.87	92.2%
2-41-00-140Meals & Lodging	0.00	0.00	0.00	0.0%
2-41-00-148Training & Development	7,000.00	3,520.25	3,479.75	50.3%
2-41-00-210Vehicle Allowance	0.00	0.00	0.00	0.0%
2-41-00-212Mileage	500.00	0.00	500.00	0.0%
2-41-00-215Freight & Postage	800.00	354.30	445.70	44.3%
2-41-00-217Telephone	5,500.00	4,377.63	1,122.37	79.6%
2-41-00-220Advertising	500.00	0.00	500.00	0.0%
2-41-00-222Memberships & Subscriptions	700.00	470.23	229.77	67.2%
2-41-00-231Audit Fees	0.00	0.00	0.00	0.0%
2-41-00-250Building Repairs & Maintenance	1,000.00	634.00	366.00	63.4%
2-41-00-253Infrastructure Maintenance	0.00	0.00	0.00	0.0%
2-41-00-260Equipment Lease & Rental	500.00	0.00	500.00	0.0%
2-41-00-270Insurance	10,000.00	9,533.08	466.92	95.3%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-41-00-300 Water Purchases	400,000.00	297,907.64	102,092.36	74.5%
2-41-00-510 Printing & Stationary	4,000.00	2,565.33	1,434.67	64.1%
2-41-00-511 Household Goods & Miscellaneous	2,000.00	1,823.43	176.57	91.2%
2-41-00-512 Janitor Service	0.00	0.00	0.00	0.0%
2-41-00-513 Contracted Services	5,000.00	9,040.58	(4,040.58)	180.8%
2-41-00-516 Alarm	0.00	0.00	0.00	0.0%
2-41-00-520 Equipment Parts, Repairs & Maintenance	30,000.00	42,610.20	(12,610.20)	142.0%
2-41-00-521 Fuel & Oil	3,000.00	1,215.60	1,784.40	40.5%
2-41-00-522 Infrastructure Repairs	60,000.00	65,816.25	(5,816.25)	109.7%
2-41-00-523 Small Tools	500.00	67.53	432.47	13.5%
2-41-00-530 Water Meters	20,000.00	22,891.44	(2,891.44)	114.5%
2-41-00-540 Power	40,250.00	18,824.77	21,425.23	46.8%
2-41-00-541 Natural Gas	23,400.00	9,426.23	13,973.77	40.3%
2-41-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-41-00-831 Debenture Principle	65,900.00	50,246.26	15,653.74	76.2%
2-41-00-832 Debenture Interest	17,500.00	10,470.44	7,029.56	59.8%
2-41-00-920 Bad Debts	0.00	221.71	(221.71)	0.0%
	<b>848,787.47</b>	<b>698,845.28</b>	<b>149,942.19</b>	<b>82.3%</b>
<b><u>42 - Sanitary</u></b>				
2-42-00-110 Wages & Salaries	124,293.45	123,612.19	681.26	99.5%
2-42-00-115 Overtime	2,400.00	3,104.30	(704.30)	129.3%
2-42-00-116 On Call	0.00	0.00	0.00	0.0%
2-42-00-130 Employer Contributions	18,644.02	17,540.61	1,103.41	94.1%
2-42-00-136 Workers' Compensation Board Fees	2,800.00	2,582.13	217.87	92.2%
2-42-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-42-00-148 Training & Development	3,000.00	3,363.07	(363.07)	112.1%
2-42-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-42-00-215 Freight & Postage	1,000.00	354.30	645.70	35.4%
2-42-00-217 Telephone	2,500.00	1,900.59	599.41	76.0%
2-42-00-230 Engineering Fees	0.00	0.00	0.00	0.0%
2-42-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-42-00-253 Infrastructure Maintenance	0.00	7,088.12	(7,088.12)	0.0%
2-42-00-254 Weed Control	1,500.00	0.00	1,500.00	0.0%
2-42-00-260 Equipment Lease & Rental	1,000.00	0.00	1,000.00	0.0%
2-42-00-270 Insurance	11,000.00	10,503.60	496.40	95.5%
2-42-00-510 Printing & Stationary	500.00	337.58	162.42	67.5%
2-42-00-511 Household Goods & Miscellaneous	600.00	321.20	278.80	53.5%
2-42-00-513 Contracted Services	17,000.00	26,956.35	(9,956.35)	158.6%
2-42-00-516 Alarm	0.00	0.00	0.00	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-42-00-520 Equipment Parts, Repairs & Maintenance	15,000.00	13,191.29	1,808.71	87.9%
2-42-00-521 Fuel & Oil	2,300.00	1,200.24	1,099.76	52.2%
2-42-00-522 Vehicle Parts, Repairs & Maintenance	1,500.00	0.00	1,500.00	0.0%
2-42-00-523 Small Tools	500.00	0.00	500.00	0.0%
2-42-00-525 Water & Sewer Infrastructure	33,000.00	47,242.52	(14,242.52)	143.2%
2-42-00-530 Chemical Supplies	12,000.00	11,519.75	480.25	96.0%
2-42-00-540 Power	112,000.00	43,141.67	68,858.33	38.5%
2-42-00-761 Transfer to Reserves	180,000.00	0.00	180,000.00	0.0%
2-42-00-831 Debenture Principle	82,600.00	58,002.35	24,597.65	70.2%
2-42-00-832 Debenture Interest	11,800.00	7,708.36	4,091.64	65.3%
2-42-00-920 Bad Debts	0.00	0.00	0.00	0.0%
	<b>636,937.47</b>	<b>379,670.22</b>	<b>257,267.25</b>	<b>59.6%</b>

**43 - Solid Waste**

2-43-00-110 Salaries & Wages	84,668.65	84,934.38	(265.73)	100.3%
2-43-00-115 Overtime	1,200.00	2,086.71	(886.71)	173.9%
2-43-00-130 Employer Contributions	12,700.30	12,460.67	239.63	98.1%
2-43-00-136 Workers' Compensation Board Fees	2,800.00	2,582.13	217.87	92.2%
2-43-00-215 Freight & Postage	800.00	354.30	445.70	44.3%
2-43-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-43-00-270 Insurance	3,300.00	3,152.36	147.64	95.5%
2-43-00-300 Landfill Fees & Charges	48,000.00	15,637.64	32,362.36	32.6%
2-43-00-510 Printing & Stationary	500.00	337.58	162.42	67.5%
2-43-00-513 Contracted Services	27,000.00	21,372.69	5,627.31	79.2%
2-43-00-514 Garbage Service Contract	91,000.00	81,510.25	9,489.75	89.6%
2-43-00-515 Recycling Service Contract	40,000.00	30,380.03	9,619.97	76.0%
2-43-00-540 Power	2,100.00	618.48	1,481.52	29.5%
2-43-00-541 Natural Gas	9,700.00	3,543.65	6,156.35	36.5%
2-43-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	<b>323,768.95</b>	<b>258,970.87</b>	<b>64,798.08</b>	<b>80.0%</b>

**49 - Recycling**

2-49-00-513 Recycling Contracted Services	0.00	0.00	0.00	0.0%
2-49-00-515 Recycling Service Contract	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**51 - Family & Community Services**

2-51-00-110 Wages & Salaries	36,600.00	31,473.81	5,126.19	86.0%
2-51-00-115 Overtime	500.00	0.00	500.00	0.0%
2-51-00-130 Employer Contributions	5,490.00	5,385.76	104.24	98.1%
2-51-00-136 Workers' Compensation Board Fees	1,600.00	1,844.38	(244.38)	115.3%
2-51-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-51-00-148 Training & Development	2,500.00	0.00	2,500.00	0.0%
2-51-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-51-00-212 Mileage	500.00	43.42	456.58	8.7%
2-51-00-215 Freight & Postage	700.00	354.30	345.70	50.6%
2-51-00-217 Telephone	750.00	972.51	(222.51)	129.7%
2-51-00-220 Advertising	2,100.00	1,300.00	800.00	61.9%
2-51-00-221 Program Hosting Expense	8,000.00	7,552.00	448.00	94.4%
2-51-00-222 FCSS Municipal Cost Share Portion	13,800.00	13,551.00	249.00	98.2%
2-51-00-225 Volunteer Recognition	2,000.00	500.00	1,500.00	25.0%
2-51-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-51-00-260 Office Rental	0.00	0.00	0.00	0.0%
2-51-00-270 Insurance	600.00	455.97	144.03	76.0%
2-51-00-510 Printing & Stationary	800.00	810.08	(10.08)	101.3%
2-51-00-511 Household & Miscellaneous Goods	300.00	0.00	300.00	0.0%
2-51-00-520 Equipment Parts, Repairs & Maintenance	400.00	0.00	400.00	0.0%
2-51-00-540 Power	1,050.00	594.14	455.86	56.6%
2-51-00-541 Natural Gas	1,625.00	643.25	981.75	39.6%
2-51-00-590 Other General Expenses	500.00	185.92	314.08	37.2%
2-51-01-511 Christmas Elves Prog. Donation Exp.	5,750.00	0.00	5,750.00	0.0%
2-51-01-512 Christmas Elves Prog. Hosting Exp.	0.00	0.00	0.00	0.0%
	<b>85,565.00</b>	<b>65,666.54</b>	<b>19,898.46</b>	<b>76.7%</b>
<b><u>61 - Planning &amp; Development</u></b>				
2-61-00-110 Wages & Salaries	88,780.00	81,282.26	7,497.74	91.6%
2-61-00-115 Overtime	0.00	0.00	0.00	0.0%
2-61-00-130 Employer Contributions	13,317.00	8,817.69	4,499.31	66.2%
2-61-00-136 Workers' Compensation Board Fees	1,600.00	1,844.38	(244.38)	115.3%
2-61-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-61-00-148 Training & Development	2,500.00	1,665.78	834.22	66.6%
2-61-00-150 S.D.A.B. Meeting Fees	1,000.00	480.00	520.00	48.0%
2-61-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-61-00-215 Freight & Postage	1,500.00	708.56	791.44	47.2%
2-61-00-217 Telephone	1,200.00	869.26	330.74	72.4%
2-61-00-220 Advertising	3,200.00	7,211.02	(4,011.02)	225.3%
2-61-00-221 Title & Land Seaches	1,000.00	1,311.00	(311.00)	131.1%
2-61-00-222 Memberships & Subscriptions	1,300.00	759.02	540.98	58.4%
2-61-00-223 Subdivision & Development Costs	0.00	400.00	(400.00)	0.0%
2-61-00-230 Engineering Fees	40,000.00	13,096.75	26,903.25	32.7%
2-61-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-61-00-232 Inspection Fees	18,000.00	13,443.63	4,556.37	74.7%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-61-00-233 Legal Fees	12,500.00	13,527.50	(1,027.50)	108.2%
2-61-00-234 Planning Fees	0.00	0.00	0.00	0.0%
2-61-00-510 Printing & Stationary	800.00	470.04	329.96	58.8%
2-61-00-513 Contracted Services	30,000.00	23,617.97	6,382.03	78.7%
2-61-00-515 Other Contracted Services	0.00	0.00	0.00	0.0%
2-61-00-520 Cost of Land Sold	0.00	0.00	0.00	0.0%
2-61-00-540 Admin Power	175.00	0.00	175.00	0.0%
2-61-00-591 Cost of Land Re-Sale	0.00	0.00	0.00	0.0%
2-61-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	<b>216,872.00</b>	<b>169,504.86</b>	<b>47,367.14</b>	<b>78.2%</b>

**62 - Economic Development**

2-62-00-110 Wages & Salaries	118,000.00	101,428.72	16,571.28	86.0%
2-62-00-115 Overtime	2,350.00	346.76	2,003.24	14.8%
2-62-00-130 Employer Contributions	17,700.00	14,173.56	3,526.44	80.1%
2-62-00-136 Workers' Compensation Board Fees	3,200.00	3,319.90	(119.90)	103.7%
2-62-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-62-00-148 Training & Development	2,000.00	2,378.61	(378.61)	118.9%
2-62-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-62-00-212 Mileage	2,000.00	55.27	1,944.73	2.8%
2-62-00-215 Freight & Postage	700.00	354.30	345.70	50.6%
2-62-00-217 Telephone	600.00	550.00	50.00	91.7%
2-62-00-220 Advertising	25,000.00	7,814.23	17,185.77	31.3%
2-62-00-222 Memberships & Subscriptions	6,500.00	694.66	5,805.34	10.7%
2-62-00-223 Promotion & Research	3,200.00	10,005.87	(6,805.87)	312.7%
2-62-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-62-00-510 Printing & Stationary	900.00	797.80	102.20	88.6%
2-62-00-511 Miscellaneous	600.00	163.56	436.44	27.3%
2-62-00-513 Contracted Services	4,700.00	5,385.96	(685.96)	114.6%
2-62-00-540 Power	175.00	0.00	175.00	0.0%
2-62-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-62-00-900 Grants to Others	35,000.00	16,000.00	19,000.00	45.7%
	<b>222,625.00</b>	<b>163,469.20</b>	<b>59,155.80</b>	<b>73.4%</b>

**72-00 - Parks General**

2-72-00-110 Wages & Salaries	114,196.00	109,616.74	4,579.26	96.0%
2-72-00-112 Getaway Supervisors Contract	20,000.00	17,444.02	2,555.98	87.2%
2-72-00-115 Overtime	2,280.00	7,963.29	(5,683.29)	349.3%
2-72-00-130 Employer Contributions	20,129.40	15,677.26	4,452.14	77.9%
2-72-00-136 Workers' Compensation Board Fees	3,200.00	3,319.90	(119.90)	103.7%
2-72-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-72-00-148 Training & Development	2,900.00	0.00	2,900.00	0.0%
2-72-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-72-00-212 Mileage	1,000.00	0.00	1,000.00	0.0%
2-72-00-215 Freight & Postage	750.00	392.74	357.26	52.4%
2-72-00-217 Telephone	1,600.00	2,509.95	(909.95)	156.9%
2-72-00-220 Advertising	2,000.00	0.00	2,000.00	0.0%
2-72-00-221 Promotions & Hosting	15,000.00	4,136.03	10,863.97	27.6%
2-72-00-222 Memberships & Subscriptions	900.00	315.00	585.00	35.0%
2-72-00-225 Volunteer Recognition	1,100.00	125.00	975.00	11.4%
2-72-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-00-250 Facility Maintenance	4,100.00	0.00	4,100.00	0.0%
2-72-00-270 Insurance	2,800.00	2,713.79	86.21	96.9%
2-72-00-510 Printing & Stationary	3,000.00	2,526.33	473.67	84.2%
2-72-00-511 Household & Miscellaneous Supplies	1,000.00	25.00	975.00	2.5%
2-72-00-513 Contracted Services	1,000.00	1,128.68	(128.68)	112.9%
2-72-00-540 Power	4,900.00	2,493.12	2,406.88	50.9%
2-72-00-541 Natural Gas	3,950.00	1,640.48	2,309.52	41.5%
2-72-00-590 Communities in Bloom	30,000.00	27,381.28	2,618.72	91.3%
2-72-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-00-823 Financing - Solar Panels	0.00	0.00	0.00	0.0%
	<b>235,805.40</b>	<b>199,408.61</b>	<b>36,396.79</b>	<b>84.6%</b>
<b><u>72-01 - Parks Sportsgrounds</u></b>				
2-72-01-110 Wages & Salaries	108,209.00	117,069.63	(8,860.63)	108.2%
2-72-01-115 Overtime	1,800.00	4,790.54	(2,990.54)	266.1%
2-72-01-117 Casual Labour - Parks	38,000.00	19,287.97	18,712.03	50.8%
2-72-01-130 Employer Contributions	16,231.35	24,083.65	(7,852.30)	148.4%
2-72-01-136 Workers' Compensation Board Fees	2,400.00	2,213.25	186.75	92.2%
2-72-01-140 Meals & Lodging	1,500.00	891.09	608.91	59.4%
2-72-01-148 Training & Development	3,000.00	2,351.94	648.06	78.4%
2-72-01-220 Advertising	500.00	0.00	500.00	0.0%
2-72-01-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-01-250 Facility Maintenance	50,000.00	41,308.86	8,691.14	82.6%
2-72-01-260 Equipment Lease & Rental	2,000.00	2,401.92	(401.92)	120.1%
2-72-01-270 Insurance	4,900.00	4,738.58	161.42	96.7%
2-72-01-511 Miscellaneous Supplies	10,000.00	5,222.49	4,777.51	52.2%
2-72-01-513 Contracted Services	22,000.00	26,866.33	(4,866.33)	122.1%
2-72-01-520 Equipment Parts, Repair & Maintenance	16,300.00	6,704.38	9,595.62	41.1%
2-72-01-521 Fuel & Oil	9,500.00	8,316.03	1,183.97	87.5%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-72-01-522 Vehicle Parts, Repairs & Maintenance	2,700.00	1,432.77	1,267.23	53.1%
2-72-01-523 Small Tools	1,300.00	543.28	756.72	41.8%
2-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	<b>290,340.35</b>	<b>268,222.71</b>	<b>22,117.64</b>	<b>92.4%</b>
<b><u>72-02 Parks Arena</u></b>				
2-72-02-110 Wages & Salaries	108,209.00	118,332.53	(10,123.53)	109.4%
2-72-02-115 Overtime	1,800.00	5,077.07	(3,277.07)	282.1%
2-72-02-117 Arena - Casual Labour	15,000.00	23,463.95	(8,463.95)	156.4%
2-72-02-130 Employer Contributions	16,231.35	23,815.67	(7,584.32)	146.7%
2-72-02-136 Workers' Compensation Board Fees	2,400.00	2,213.22	186.78	92.2%
2-72-02-140 Meals & Lodging	2,100.00	1,871.39	228.61	89.1%
2-72-02-148 Training & Development	3,500.00	3,262.05	237.95	93.2%
2-72-02-215 Freight & Postage	700.00	354.13	345.87	50.6%
2-72-02-217 Telephone	2,500.00	2,165.25	334.75	86.6%
2-72-02-222 Memberships	900.00	441.00	459.00	49.0%
2-72-02-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-02-250 Facility Maintenance	20,000.00	21,724.12	(1,724.12)	108.6%
2-72-02-270 Insurance	30,900.00	29,582.05	1,317.95	95.7%
2-72-02-510 Printing & Stationary	600.00	337.49	262.51	56.2%
2-72-02-511 Household & Miscellaneous Supplies	11,000.00	12,308.27	(1,308.27)	111.9%
2-72-02-513 Contracted Services	15,300.00	8,839.14	6,460.86	57.8%
2-72-02-516 Alarm	500.00	100.00	400.00	20.0%
2-72-02-520 Equipment Parts, Repair & Maintenance	14,000.00	20,419.53	(6,419.53)	145.9%
2-72-02-521 Fuel & Oil	1,500.00	1,028.76	471.24	68.6%
2-72-02-523 Small Tools	600.00	155.48	444.52	25.9%
2-72-02-540 Power	87,500.00	21,609.76	65,890.24	24.7%
2-72-02-541 Natural Gas	32,350.00	16,053.62	16,296.38	49.6%
2-72-02-590 Safety Equipment	3,000.00	1,780.02	1,219.98	59.3%
2-72-02-591 Donations	0.00	0.00	0.00	0.0%
2-72-02-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-02-821 Debenture Interest	5,956.91	4,939.57	1,017.34	82.9%
2-72-02-822 Debenture Principle	11,816.65	9,871.73	1,944.92	83.5%
2-72-02-920 Bad Debts	0.00	0.00	0.00	0.0%
	<b>388,363.91</b>	<b>329,745.80</b>	<b>58,618.11</b>	<b>84.9%</b>
<b><u>72-03 - 06 Fair Expenses</u></b>				
2-72-03-221 Calmar Fair Days	30,000.00	22,606.88	7,393.12	75.4%
2-72-04-221 Farmer's Day/Canada Day	1,000.00	22,298.85	(21,298.85)	2229.9%
2-72-05-221 Christmas in the Park	11,500.00	9,851.38	1,648.62	85.7%
2-72-06-221 First Night	8,500.00	0.00	8,500.00	0.0%

**TOWN OF CALMAR**  
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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
	<b>51,000.00</b>	<b>54,757.11</b>	<b>(3,757.11)</b>	<b>107.4%</b>
<b><u>74 - Library</u></b>				
2-74-00-110 Wages & Salaries	134,000.00	96,370.43	37,629.57	71.9%
2-74-00-115 Overtime	0.00	0.00	0.00	0.0%
2-74-00-130 Employer Contributions	24,000.00	14,389.86	9,610.14	60.0%
2-74-00-136 Workers' Compensation Board Fees	2,000.00	1,844.33	155.67	92.2%
2-74-00-140 Meals	200.00	0.00	200.00	0.0%
2-74-00-148 Training & Development	1,000.00	185.47	814.53	18.5%
2-74-00-150 Honorariums	1,000.00	62.00	938.00	6.2%
2-74-00-212 Mileage	400.00	41.98	358.02	10.5%
2-74-00-215 Freight & Postage	100.00	5.30	94.70	5.3%
2-74-00-217 Telephone	1,000.00	1,664.21	(664.21)	166.4%
2-74-00-220 Advertising & Promotions	0.00	0.00	0.00	0.0%
2-74-00-222 Memberships	1,000.00	72.28	927.72	7.2%
2-74-00-223 Special Projects	2,000.00	3,103.85	(1,103.85)	155.2%
2-74-00-224 Subscriptions	1,200.00	665.07	534.93	55.4%
2-74-00-231 Audit Fees	2,100.00	2,215.50	(115.50)	105.5%
2-74-00-233 Legal Fees	0.00	0.00	0.00	0.0%
2-74-00-250 Building Repairs & Maintenance	100.00	0.00	100.00	0.0%
2-74-00-270 Insurance	1,671.00	1,523.79	147.21	91.2%
2-74-00-510 Printing & Stationary	1,000.00	1,513.52	(513.52)	151.4%
2-74-00-511 Household & Miscellaneous Supplies	400.00	176.45	223.55	44.1%
2-74-00-512 Janitor Contract	3,000.00	2,311.71	688.29	77.1%
2-74-00-520 Equipment Parts, Repair & Maintenance	500.00	3,883.11	(3,383.11)	776.6%
2-74-00-521 Furnishings	0.00	0.00	0.00	0.0%
2-74-00-523 Books & Videos	10,000.00	7,152.79	2,847.21	71.5%
2-74-00-540 Power	4,200.00	3,887.61	312.39	92.6%
2-74-00-541 Natural Gas	3,200.00	3,503.20	(303.20)	109.5%
2-74-00-590 Other General Expenses	(19,071.00)	0.00	(19,071.00)	0.0%
2-74-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-74-01-222 Yellowhead Membership Fees	11,000.00	11,191.10	(191.10)	101.7%
2-74-01-231 Audit Fees	0.00	0.00	0.00	0.0%
2-74-01-250 Building Repairs & Maintenance	1,000.00	2,874.08	(1,874.08)	287.4%
2-74-01-270 Insurance	2,300.00	2,216.63	83.37	96.4%
2-74-01-520 Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
2-74-01-590 Other General Expense	0.00	0.00	0.00	0.0%
	<b>189,800.00</b>	<b>160,854.27</b>	<b>28,945.73</b>	<b>84.7%</b>
<b><u>97 - Requisitions</u></b>				
2-97-00-745 Education Requisitions - Residential	564,260.00	445,161.53	119,098.47	78.9%



**TOWN OF CALMAR**  
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-97-00-750 Education Requisitions - Non-Residential	176,720.00	132,970.32	43,749.68	75.2%
2-97-00-755 Leduc Foundation Requisition	7,100.00	7,103.00	(3.00)	100.0%
2-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	<b>748,080.00</b>	<b>585,234.85</b>	<b>162,845.15</b>	<b>78.2%</b>
<b>TOTAL EXPENSES</b>	<b>7,094,460.70</b>	<b>5,251,112.43</b>	<b>1,843,348.27</b>	<b>74.0%</b>
<b>Check Sum (Must be zero)</b>	<b>0.00</b>	<b>0.00</b>		
<b>NET (SURPLUS)/LOSS</b>	<b>(73.30)</b>	<b>(1,455,033.20)</b>		

**ASSETS**

3-00-00-110 Payroll Advance	0.00	0.00	0.00	0.0%
3-00-00-111 Prepaids	0.00	118,247.37	(118,247.37)	0.0%
3-00-00-112 Petty Cash	0.00	300.00	(300.00)	0.0%
3-00-00-113 Petty Cash - Library	0.00	200.00	(200.00)	0.0%
3-00-00-114 Petty Cash - Arena	0.00	0.00	0.00	0.0%
3-00-00-115 Petty Cash - Recreation	0.00	200.00	(200.00)	0.0%
3-00-00-116 Petty Cash - Vending Machine for Arena	0.00	30.00	(30.00)	0.0%
3-00-00-117 Petty Cash - Fire Department	0.00	0.00	0.00	0.0%
3-00-00-120 General Bank Account	0.00	3,046,080.03	(3,046,080.03)	0.0%
3-00-00-121 Alberta Treasury Branch	0.00	0.00	0.00	0.0%
3-00-00-122 CIBC Investments	0.00	0.00	0.00	0.0%
3-00-00-123 Tax Sale Proceeds - Trust Asset	0.00	0.00	0.00	0.0%
3-00-00-124 XMAS Elves - ATB	0.00	19,670.67	(19,670.67)	0.0%
3-00-00-210 Current Property Taxes Receivable	0.00	394,134.60	(394,134.60)	0.0%
3-00-00-212 Arrears of Property Taxes Receivable	0.00	409,791.52	(409,791.52)	0.0%
3-00-00-214 Allowance for Doubtful Tax Accounts	0.00	0.00	0.00	0.0%
3-00-00-270 Construction Advances Receivable	0.00	0.00	0.00	0.0%
3-00-00-280 Utilities Receivable	0.00	122,151.12	(122,151.12)	0.0%
3-00-00-290 Accounts Receivable	0.00	21,165.54	(21,165.54)	0.0%
3-00-00-291 Utility/Tax Clearing Account	0.00	0.00	0.00	0.0%
3-00-00-292 Cash Receipts Suspense	0.00	0.00	0.00	0.0%
3-00-00-294 Accrued Interest Receivable	0.00	0.00	0.00	0.0%
3-00-00-295 GST Receivable	0.00	17,498.76	(17,498.76)	0.0%
3-00-00-296 Education Tax Underlevy	0.00	0.00	0.00	0.0%
3-00-00-297 Non-Res Education Tax Underlevy	0.00	0.00	0.00	0.0%
3-00-00-301 General Investments	0.00	0.00	0.00	0.0%
3-00-00-302 Tax Sale Investments TA# 0169	0.00	0.00	0.00	0.0%
3-00-00-303 Tax Sale Investment TA# 0123	0.00	0.00	0.00	0.0%
3-00-00-304 Tax Sale Investment TA# 0457	0.00	0.00	0.00	0.0%
3-00-00-305 Land Held for Resale	0.00	200,000.00	(200,000.00)	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
3-00-00-410AMFC Investment	0.00	0.00	0.00	0.0%
3-00-00-510Engineering Structures	0.00	26,221,289.22	(26,221,289.22)	0.0%
3-00-00-511 Accum Amort - Engineered Structures	0.00	(11,782,523.79)	11,782,523.79	0.0%
3-00-00-520Buildings	0.00	14,746,531.56	(14,746,531.56)	0.0%
3-00-00-521 Accum Amort - Buildings	0.00	(5,487,648.62)	5,487,648.62	0.0%
3-00-00-530Machinery & Equipment	0.00	3,843,708.12	(3,843,708.12)	0.0%
3-00-00-531 Accum Amort - Machinery & Equipment	0.00	(1,789,882.58)	1,789,882.58	0.0%
3-00-00-540Land for Own Use	0.00	1,292,122.94	(1,292,122.94)	0.0%
3-00-00-541 Accum Amort - Land Improvements	0.00	(104,602.47)	104,602.47	0.0%
3-00-00-550Vehicles	0.00	617,803.98	(617,803.98)	0.0%
3-00-00-551 Accum Amort - Vehicles	0.00	(449,093.49)	449,093.49	0.0%
3-00-00-560Land Improvements	0.00	251,417.43	(251,417.43)	0.0%
3-12-00-295GST - 57.14 - Municipal Purposes	0.00	48,396.00	(48,396.00)	0.0%
3-12-00-296GST - 42.86 - Municipal Purposes	0.00	0.00	0.00	0.0%
3-41-00-290Payroll Clearing Account	0.00	0.00	0.00	0.0%
<b>TOTAL ASSESTS</b>	<b>0.00</b>	<b>31,756,987.91</b>	<b>(31,756,987.91)</b>	<b>0.0%</b>
<b>Check Sum</b>	<b>0.00</b>	<b>0.00</b>		

**LIABILITES**

4-00-00-120Deferred Revenue - Conditional Grants	0.00	(190,098.85)	190,098.85	0.0%
4-00-00-121 Deferred Revenue - Education Tax	0.00	0.00	0.00	0.0%
4-00-00-122 Deferred Revenue - Operating	0.00	(3,900.00)	3,900.00	0.0%
4-00-00-123 Tax Sale Proceeds - Trust Liability	0.00	0.00	0.00	0.0%
4-00-00-124 Deferred Revenue - Developer	0.00	0.00	0.00	0.0%
4-00-00-125 Deferred Revenue - Business Licenses	0.00	0.00	0.00	0.0%
4-00-00-200 Vacation Pay Payable	0.00	(42,051.71)	42,051.71	0.0%
4-00-00-201 Sick Pay Payable	0.00	(49,555.30)	49,555.30	0.0%
4-00-00-202 Overtime Payable	0.00	(5,890.09)	5,890.09	0.0%
4-00-00-210 E.I. Rebate	0.00	(1,631.98)	1,631.98	0.0%
4-00-00-230 C.P.P.	0.00	0.00	0.00	0.0%
4-00-00-231 UIC Payable	0.00	(0.04)	0.04	0.0%
4-00-00-232 Income Tax Payable	0.00	7.00	(7.00)	0.0%
4-00-00-240 Fire Fighters Association Fees Payable	0.00	0.00	0.00	0.0%
4-00-00-250 AMEBS Payable	0.00	5,109.75	(5,109.75)	0.0%
4-00-00-260 GST Payable	0.00	(5,236.26)	5,236.26	0.0%
4-00-00-265 Safety Codes Council	0.00	(274.30)	274.30	0.0%
4-00-00-271 R.R.S.P. Contributions	0.00	0.00	0.00	0.0%
4-00-00-290 Accounts Payable Suspense	0.00	0.00	0.00	0.0%
4-00-00-300 Short Term Operating Loan	0.00	0.00	0.00	0.0%

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**Trial Balance**

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	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
4-00-00-310 Debentures Payable	0.00	(3,816,260.89)	3,816,260.89	0.0%
4-00-00-323 Long Term Loan - Treasury Branch	0.00	0.00	0.00	0.0%
4-00-00-400 Accrued Liabilities	0.00	0.00	0.00	0.0%
4-00-00-410 Accrued Interest Debentures	0.00	2,461.79	(2,461.79)	0.0%
4-00-00-430 Capital Lease Debt	0.00	(202,007.97)	202,007.97	0.0%
4-00-00-663 Equity in Fixed Assets	0.00	(23,280,515.00)	23,280,515.00	0.0%
4-00-00-900 Accumulated Surplus	0.00	0.00	0.00	0.0%
4-00-00-990 Accumulated Deficit	0.00	(740,112.50)	740,112.50	0.0%
4-00-00-991 Prior Period Adjustment	0.00	0.00	0.00	0.0%
4-41-00-470 Bulk Water Deposits	0.00	(4,290.00)	4,290.00	0.0%
4-41-00-471 Deposits - Water Meters	0.00	0.00	0.00	0.0%
4-42-00-421 Prepaid Local Improvements - Sewer	0.00	0.00	0.00	0.0%
4-42-00-422 Lagoon Key Deposit	0.00	(60.00)	60.00	0.0%
4-61-00-470 Mobile Home Performance Deposit	0.00	0.00	0.00	0.0%
4-61-00-473 Development Agreement Deposits	0.00	(173,589.95)	173,589.95	0.0%
4-61-00-474 Construction Deposits	0.00	(106,500.00)	106,500.00	0.0%
4-61-00-475 Southbridge Phase 2 - Development	0.00	(214,079.12)	214,079.12	0.0%
4-61-00-476 Security Deposit SB Hayduk	0.00	(6,160.00)	6,160.00	0.0%
4-61-00-477 Incentive Grant Reserve	0.00	0.00	0.00	0.0%
4-62-00-290 Ticket Sales Payable	0.00	0.00	0.00	0.0%
4-72-00-470 Recreation Facility Deposits	0.00	(953.55)	953.55	0.0%
4-72-00-475 First Night Celebration Donations	0.00	0.00	0.00	0.0%
4-77-00-635 Reserve from Sale of Karen's Cafe	0.00	0.00	0.00	0.0%
4-77-00-636 Land Sale Reserve	0.00	0.00	0.00	0.0%
4-77-00-710 Operating Contingency Reserve	0.00	(381,874.70)	381,874.70	0.0%
4-77-00-715 Debenture Stabilization Reserve	0.00	(55,344.00)	55,344.00	0.0%
4-77-00-720 Incentive Reserve Grant	0.00	(53,000.00)	53,000.00	0.0%
4-77-00-900 Off Site Levy Reserve	0.00	0.00	0.00	0.0%
4-77-00-901 Water Offsite Reserve	0.00	(69,795.77)	69,795.77	0.0%
4-77-00-902 Sewer Offsite Reserve	0.00	(112,950.13)	112,950.13	0.0%
4-77-00-903 Transportation Offsite reserve	0.00	(48,277.95)	48,277.95	0.0%
4-77-00-905 Infrastructure Reserve	0.00	(1,124,652.08)	1,124,652.08	0.0%
4-77-00-910 Fleet Services Reserve	0.00	0.00	0.00	0.0%
4-77-00-915 Water Play Park Reserve	0.00	0.00	0.00	0.0%
4-77-00-920 Arena Compressor Reserve	0.00	0.00	0.00	0.0%
4-77-00-925 Town Hall Reserve	0.00	(78,776.86)	78,776.86	0.0%
4-77-00-930 Protective Services Reserves	0.00	0.00	0.00	0.0%
4-77-00-935 Disaster Services Reserve	0.00	(1,308.46)	1,308.46	0.0%
4-77-00-940 Constabulary Reserve	0.00	0.00	0.00	0.0%

**TOWN OF CALMAR**  
**Trial Balance**

12/06/23 11:16 AM

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
4-77-00-945 Transportation Reserve	0.00	0.00	0.00	0.0%
4-77-00-949 Parks Trail Reserve	0.00	(3,156.46)	3,156.46	0.0%
4-77-00-950 Parks Facility Reserve	0.00	(61,164.73)	61,164.73	0.0%
4-77-00-951 Arena Building Reserve	0.00	(51,809.85)	51,809.85	0.0%
4-77-00-955 Library Facility Reserve	0.00	(188.89)	188.89	0.0%
9-99-99-999 Clearing Account	0.00	0.00	0.00	0.0%
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>(30,877,888.85)</b>	<b>30,877,888.85</b>	<b>0.0%</b>
<b>Check Sum</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
 <b>NET (SURPLUS)/LOSS</b>		 <b>(1,455,033.20)</b>		
<b>NET CAPITAL</b>		<b>575,934.14</b>		
		<b>(31,756,987.91)</b>		

**CAPITAL REVENUE**

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

**TOWN OF CALMAR**  
**Trial Balance**

12/06/23 11:16 AM

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

**TOWN OF CALMAR**  
**Trial Balance**

12/06/23 11:16 AM

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

**CAPITAL EXPENSE**

6-11-00-630Legislative	0.00	0.00	0.00	0.0%
6-12-00-630Administrative	15,000.00	0.00	15,000.00	0.0%
6-23-00-630Protective Services	0.00	0.00	0.00	0.0%
6-23-00-761Transfer to Reserve	0.00	0.00	0.00	0.0%
6-24-00-630Disaster Services	0.00	0.00	0.00	0.0%
6-26-00-630By-Law & Constabulary Services	0.00	0.00	0.00	0.0%
6-32-00-61043 Street Intersection	0.00	0.00	0.00	0.0%
6-32-00-620Transportation/Building	0.00	0.00	0.00	0.0%
6-32-00-630Transportation	0.00	0.00	0.00	0.0%
6-32-00-640Transportation/Land	0.00	0.00	0.00	0.0%
6-32-00-650Transportation Vehicles	0.00	0.00	0.00	0.0%
6-32-00-761Transfer to Reserves	0.00	0.00	0.00	0.0%
6-32-01-610Lateral Upgrades	0.00	0.00	0.00	0.0%
6-32-01-630Transportation - 2005	0.00	0.00	0.00	0.0%
6-32-02-610Roads/Sidewalks Upgrades	0.00	0.00	0.00	0.0%
6-32-02-630Transportation - 2006	0.00	0.00	0.00	0.0%
6-32-03-63049 Ave & 47 St Upgrades	0.00	0.00	0.00	0.0%
6-32-04-630Electronic Sign	0.00	0.00	0.00	0.0%
6-41-00-610Water Reservoir Expansion	0.00	0.00	0.00	0.0%
6-41-00-630Water Services	14,000.00	0.00	14,000.00	0.0%
6-41-00-761Water - Transfer to Reserve	0.00	0.00	0.00	0.0%
6-42-00-610Sewer Mains	0.00	0.00	0.00	0.0%
6-42-00-630Sanitary Sewer	1,264,000.00	987,927.99	276,072.01	78.2%
6-51-00-630Family & Community Services	0.00	0.00	0.00	0.0%
6-61-00-630Planning & Development	0.00	0.00	0.00	0.0%
6-62-00-630Community/Economic Development	0.00	0.00	0.00	0.0%
6-72-00-630RecreationAdmin. Equipment	0.00	0.00	0.00	0.0%
6-72-01-630Recreation Sportsgrounds	92,000.00	92,635.96	(635.96)	100.7%
6-72-01-640Parks Land	63,000.00	2,793.75	60,206.25	4.4%
6-72-01-650Parks Vehicles	0.00	0.00	0.00	0.0%
6-72-01-761Transfer to Reserves	0.00	0.00	0.00	0.0%
6-72-02-620Arena Building	0.00	0.00	0.00	0.0%
6-72-02-630Arena	0.00	0.00	0.00	0.0%
6-72-02-761Transfer to Reserve - Arena	0.00	0.00	0.00	0.0%
6-74-00-620Library Building	0.00	0.00	0.00	0.0%
6-74-00-630Library/Culture Services	0.00	0.00	0.00	0.0%
	<b>1,448,000.00</b>	<b>1,083,357.70</b>	<b>364,642.30</b>	<b>74.8%</b>

**TOWN OF CALMAR**  
**Trial Balance**

12/06/23 11:16 AM

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
<b>Totals:</b>	0.00	575,934.14	(575,934.14)	0.0%

**Town of Calmar**

Request for Discussion (RFD)

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	CAO Losier
Title:	Liabilities and Risks Assessment
Approved By:	CAO Losier
Agenda Item Number:	5 A

**BACKGROUND/PROPOSAL:**

Last December, Administration presented a report discussing risks, exposures, and/or liabilities. It was felt that it would be beneficial to redo the exercise at the end of 2023 to see how things have evolved.

This report has the same matrix approach than last year to quantify the potential risks and liabilities. Both the likelihood and the consequence/impact severity are graded as Low, Medium, or High. The following matrix provide the visual for the grading system.

Severity	<b>High</b>	3	6	9
	<b>Medium</b>	2	4	6
	<b>Low</b>	1	2	3
		<b>Low</b>	<b>Medium</b>	<b>High</b>
		Likelihood		

Similar to last year, the document is divided by categories which are operational, financial, and legal.

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

For each risk/exposure, the report contains a short description and then contains 1 or more mitigation strategies.

**Category Operational risks/exposures/liabilities**

A) Depth of Administration (2022 - S1;L2 / 2023 – S1;L1)

Many Town functions are done by 1 staff. In some instances, Administration has been able to cross-train other staff to conduct the function in the absence of the primary staff, but in other



situations, the service is discontinued until the return of the staff overseeing the function. The areas that are the most exposed are FCSS, Payroll, and Parks and Recreation Coordination.

Mitigation strategies:

- For Payroll: Partial training occurred in 2023, and after further investigation and analysis, Administration decided to farmout the payroll function in 2024. This will save significant amount of time for Administration and will enable the Town to eliminate a software licence. The cost to have this service externally done is about the same as purchasing the licence annually to allow us to do it in-house.
- For FCSS: We have discussed with Leduc County the possibility to have a mutual aid agreement, which Leduc County was favourable with and even offered for the short period of transition in 2023 when we didn't have an FCSS employee. Administration will be looking at making this official next year.
- For Parks and Recreation Coordinator: administration is exploring how to enhance the booking and payment options.

B) Tasks requiring specific expertise (2022 S2;L2 / 2023 S1;L2)

Similar to the previous exposure, these are a few functions that are done by 1 staff but with the difference that other staff do not currently possess the credentials to undertake the function. The 2 most exposed functions were the CPO and Planning (more precisely long-range planning). On the CPO front, Calmar has proceeded with the hiring of a new position. This does partially address the need and we have renewed its agreement with Devon. For planning, the Town is using a combination of a CAO/Planner and a Development Officer. This solution is working currently, but should construction activity become more intense, support will be required.

Mitigation strategies:

- For CPO: The Town should explore the opportunity of having another mutual agreement with another adjacent municipality. Devon has provided great support, but they are operating at capacity and may not always be available in the future.
- For Planning: Town should proceed to procurement for support or seek a mutual aid agreement with adjacent municipality that has a planning department with capacity.

C) Inconsistency of operation, lack of progress, and misalignment with strategic plan (2022 S2;L2 / 2023 – status quo)

The Town has many policies, bylaws, and practices. Many of these are outdated, obsolete, or simply have never been written down. This can lead to inconsistency in operation. The Town is also deficient in the monitoring/tracking of its activities even though some progress was made. All major initiatives must be well documented, and the documents safely classified/organized.

Mitigation strategies:

- For operational inconsistencies: the Town has been working on operation manuals for many important functions. This was initiated a while back, but not completed or created in a digital format that would be more accessible. This work must be advanced in 2024.
- For operational inconsistencies: the Town needs to document all practices and decide if it would be more appropriate to have a policy instead of a general practice. This should be done in conjunction with the review of several policies in 2024.
- For tracking progress: The department reports must continue in 2024. If Council has feedback on frequency, content, or format, it should be shared with the CAO in January. This will provide the opportunity to rectify the situation early in 2024.
- For alignment of operations with plans: the CAO has requested a work plan for every staff. This will allow to link staff functions/activities with Council's priorities and town's operation. The system will be enhanced for 2024.

D) Records management and backups (2022 S1;L3 / 2023 status quo)

The Town currently use tape backups for its server. It is older technology with significant limitations. As for Records Management, the Town has a mixture of physical and digital records, with limited capabilities to track/search records. In addition, many records have been destroyed by former staff with little to no oversight and/or control.

Mitigation strategies:

- For backup: the Town is reviewing IT Support proposal. One of the main tasks will be to secure the network and the environment. This will address the backup situation.
- For records management: the Town is working on new bylaw for records management. It is coming to Council for adoption in Dember of 2023. Its implementation will directly impact the risk associated with this function.
- For records management: the Town needs to educate and train staff on records management. Having a staff partially seconded to records management will definitively help.

**Category Financial risks/exposures/liabilities**

A) Weakness/composition of the assessment (2022 S2; L2 / 2023 Status quo)

As recognized in the strategic plan, it is of vital importance for Calmar to grow its assessment base. With such a high residential component, it is very difficult to reduce the burden on residents without cutting out or reducing the level of services. The Town needs to find ways to alter the environment and the narrative to attract business investments and growth.

Mitigation strategies:

- For the assessment: the Town needs to change the way it markets/promotes itself. The Town needs to work with the business community to identify and leverage growth opportunities. Even though the Town got a new developer in Southbridge, a potential new daycare coming in 2024, and had many discussions with other parties, more work is needed to impact the overall assessment. The Economic Development Strategy will help with this initiative.

B) User fees (2022 S2;L2 / 2023 S1;L1)

The user fees are important for the municipal budget. Some significant changes were done to the fee bylaw in 2023, but more work is needed. The utility fees will require more investigation, and the recreational fees will require a smooth transitioning if the Town wants to improve its recovery rates. Understanding that many services are not aiming at full cost-recovery, ensuring their sustainability is key.

Mitigation strategies:

- For User fees: the Town needs to invest resources in utility and recreational fees in 2024. Looking at establishing a multiyear strategy should also be explored.
- For user fees: The Town must implement more rigorous process to review, implement, and collect user fees.

C) Lack of procurement process (2022 S2; L2 / 2023 S1; L1)

The Town must follow public procurement process. In 2023, Council adopted a procurement policy and it is now being implemented. Improvement should still be pursued to ensure compliance and monitoring.

Mitigation strategies:

- For procurement: Administration must be more consistent with purchase order (PO).

D) Towns financial reserves (2022 – unrated / 2023 S3;L3)

As identified in Council meetings during preliminary budget discussion, the Town has several reserves active. Many reserves have very small amounts that would not be considered healthy considering the total value of the Town’s assets. The reserve policy must be reviewed as early as possible and a strategy must be set in place.

Mitigation strategies:

- For Financial reserves: Town should revise the policy and agree on a reserve philosophy as the final budget preparation occurs. The asset management committee will eventually be able to feed information and support Council in this process.

E) Missed opportunities related to Land Use Bylaw (2022 - S2;L2 / 2023 status quo)

The Land Use Bylaw (LUB) was adopted in 2017. Since then, a several amendments were passed by Council. A quick review of the LUB has enabled Administration to identify some issues that could be creating challenges for the Town as it tries to attract investment. In addition to the amendment done in 2023, a review is anticipated in 2024.

Mitigation strategies:

- For updating the LUB: Administration will work on a LUB review in 2024.

- For updating the LUB: Administration should interact with the developer association as well as with the business community to identify potential opportunities to improve the LUB and make Calmar investment-ready/attractive.

### **Category Legal risks/exposures/liabilities**

#### A) Staff departure (2022 S2;L1 – 2023 S2; L2)

In the last two years, Administration has seen a medium turnover. These staff have left the organization for various reasons. Two additional staff left in 2023. Every time a relationship employer-employee is altered/severed, there is always a potential for legal implications.

Mitigation strategies:

- For staff departure: the Town should attempt to conduct exit interviews when the departure is due to a staff moving on to another employer to potentially improve the work environment.
- For staff departure: the Town has installed a new performance review for employees as well as an onboarding process. These will need to be evaluated in 2024.

#### B) Bylaws inconsistent/outdated (2022 S2;L2 / 2023 status quo)

The Town has many bylaws and policies. To manage these, the Town has put together a registry. However, it has been noticed that many bylaws are outdated or contained provisions that are not consistent with other bylaws. A few bylaws and policies have been updated this year, but many more are in need of attention.

Mitigation strategies:

- For bylaws: Administration have started reviewing the registry and identified the priorities. A strategy will have to be presented to Council.

#### C) OHS requirements (2022 S3;L2 – 2023 S2;L2)

The Town has neglected its OHS requirements in the last few years. Administration has started to look into the safety manual and has reinitiated the safety meetings. On a positive note, the hazard assessment exercises have not stopped and were done as required. An internal audit was conducted in 2023 and the Town scored 82%. More work is needed.

Mitigation strategies:

- For OHS: Town must keep active OHS committee and continue the monthly meeting.
- For OHS: Town should update the manual to make sure that most recent updates are included.

#### D) Emergency management (2022 S3;L1 / 2023 S2;L1)

Under the Emergency Management Act, the Town has many responsibilities. Educating/training staff and Council members as well as running exercises are part of the Town's obligations. The 2022 annual audit revealed that the Town has not been meeting its obligation since 2015 (2014

being the last year GoA has a record of the town being compliant). Lots of work was done in 2023 with Administration and with Council. More work is needed.

**Mitigation strategies:**

- For Emergency Management: the Town must continue the training of its staff on all required ICS and EM training.
- For Emergency Management: the Town must conduct at least 1 exercise per year to comply with legislation.
- For Emergency Management: the Town needs to advance the discussion about the Regional Emergency partnership and see if this is a viable long-term option.

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

Many strategies contain minimal cost (i.e. staff time). However, the opportunity cost shouldn't be forgotten as the time invested in addressing the risks/exposures identified in this report means that staff will be pulled away from other duties. Therefore, prioritization will be important.

**RECOMMENDED ACTIONS:**

Council accept this report as information and provide its feedback to Administration.

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	EDO McIntosh
Title:	Youth Business Training Program
Approved By:	CAO Losier
Agenda Item Number:	5 B

**BACKGROUND/PROPOSAL:**

During business visits, events, and business breakfasts; conversations took place around the local businesses being able to mentor, give back, and support new entrepreneurs. Administration researched ideas and talked to Council and other municipalities to see what we could implement here in Calmar.

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

To implement a Youth Business Training Program for those youth aged 12 – 17 years for those that aspire to run a business (over the summer or all year). To attend the Youth Business Training Program, the youth must take part in a full day training session (10:00am – 4:00pm, held 1 or 2 times per year), where they will learn everything that a youth would need to know about starting and running their business. The application to attend the session will let us know what types of businesses are being started (lemon aid stand, lawn maintenance, etc.) so we can tailor the day to those specifically (ex: have computers and printers in the room to design their posters on Canva). The session will be fun and informative (take a tour and meet the owners of the businesses downtown that would love to have a youth pop up (ex: lemon aid stand) in front of their location), ending with a presentation photo op of council presenting them with their new Youth Business License.

The training can be planned for the spring of 2024, with a second training day in the fall if the interest is there.

The Training Day will consist of:

- Meet at the Program Centre at 10:00am (kid friendly snacks)
- Permission slip signed by a parent or guardian.
- How to “do” a business plan (kid friendly)
- Learn how to design your own logo.
- Learn how to design a poster and they get to print the poster and keep it to duplicate.
  - Talk about where you can put posters to get people’s attention.
  - Talk about Facebook (do it with your parents).
- Pizza for lunch

- Chat about where you can have your businesses located.
  - Front yard
  - Calmar Days, etc.
- How to be safe in your business (Invite Constable Leggio in for a discussion)
- How to collect payment from your customers
- What do you do with the money you have made?
- Mayor and Council arrive to hear about each business and present them with their Youth Business Licenses.
- Group photo of the graduating class of the Calmar Youth Business Training Program.
- The day ends at 3:00pm

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

The cost would be the cost of supplies to host the training day. Approximately \$500.00.

The cost of the session could be sponsored, or it could be covered by the Town of Calmar as part of our supports for local businesses.

**Option 1:** the Town of Calmar can cover the costs.

Or

**Option 2:** We can go out for sponsorships from local businesses to partner with the Town on the costs. This provides an avenue for those businesses looking for a way to “give back”.

**RECOMMENDED ACTION:**

Administration recommends proceeding with the Youth Business Training Program to roll out in the Spring of 2024, with sponsorship from local businesses for part of the costs. The Town of Calmar to cover the remaining portion.

**Town of Calmar**

Council Priority Report (CPR) - Communication

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	S. Losier / H. Bryans
Title:	Council Priority – Communication Update Report
Approved By:	CAO Losier
Agenda Item Number:	6 A

**COUNCIL PRIORITY - COMMUNICATION**

At its July 10 meeting, Council discussed the various projects and initiatives identified throughout the strategic and master plans. Acknowledging that resources are limited, Council decided to identify 3 priorities for Administration. One of these is communication.

**ACTION PLAN:**

In the last few months, Administration has been working with Elite promotional to update the website. Significant progress was made, and the work will continue in 2024. The intent is to create a more interactive site with current information. There is still some purging required as we continually find old info, broken links, and other issues. One key part of this initiative is that Administration will be receiving some training as we change the website, enabling staff to do basic upgrades. This task is being led by the communication committee.

Another initiative that has been undertaken is to create Team Calmar Communication Plan. An elaborate strategy was developed back in 2021, but its implementation has been limited. Administration went over the 44 pages document and believe that its essence could be condense and a much shorter document that would be an asset for each staff.

From the strategy, Administration is proposing to extract and update the following elements:

- The communication spectrum,
- The communication goals, and
- The outputs and the approaches

To these, Administration would add expectations and actions for internal and external communication. This information, contained within 4-5 pages, would be a guide on how to interact/communicate.

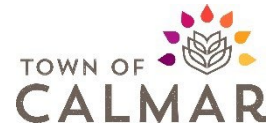


**NEXT STEPS:**

Administration will present a draft action plan in Q1 of 2024. Prior to coming to Council, Administration will run the document by staff and the Communication committee.

In addition, the Communication Committee will start tracking the statistics associated with the traffic on the website and the social media platforms. The 2021 Strategy will be discussed to identify any quick wins, the implementation of the strategy, and how we could track and define success.

The current report is submitted for discussion. Administration is available to answer questions from Council.



## Town of Calmar

### Council Priority Report (CPR) - Recreation

Meeting:	Special Council Meeting
Meeting Date:	December 11, 2023
Originated By:	S. Losier / I. Miller, and R. Van Looy
Title:	Council Priority – Recreation
Approved By:	CAO Losier
Agenda Item Number:	6 B

#### **COUNCIL PRIORITY - RECREATION**

At its July 10 meeting, Council discussed the various projects and initiatives identified throughout the strategic and master plans. Acknowledging that resources are limited, Council decided to identify 3 priorities for Administration. One of these is Recreation. The purpose of this priority is to identify a recreation project that will be defined, designed, and implemented.

#### **STARTING POINT**

At the last meeting, Administration discussed with Council mainly 3 projects as it was decided that the trail master plan could be taken out and dealt with using minimal resources compared to the other projects. To that effect, please see attached the draft trail plan that was prepared by administration. This was discussed at the last Recreation Committee meeting and it was concluded that a simple policy on how to go about developing the trail system would be an asset. Administration will work on this with the intent of presenting a draft to Council I the first quarter of 2024.

As for the 3 recreational projects (Calmar Outdoor Recreation Ground - CORG, renovating the arena, creating a recreational complex), a few steps were taken to help better understand them. For CORG, Administration has asked ISL to provide a ballpark figure with some basic information to help us evaluate the magnitude of the drainage issue. We are expecting this information shortly.

For the arena, Mr. Miller is keeping an eye on the grants to see what would be available in 2024 for design/studies. Currently, there is no timetable for construction or scope of work as grants will be vital for this project to move forward in the future.

Lastly, for the recreation complex, Administration exchanged information with a landowner that would like to obtain more information prior to deciding if it wants to explore/discuss any potential project. It is premature at this time to know if that owner would consider having a discussion with the Town. Furthermore, considering the size of vacant lands in Town,

Administration can confirm that there are very limited areas within the Town's boundary that could accommodate a project of this size.

**ACTION PLAN:**

At this point, Administration will continue its work to obtain more information on the elements identified above. Once available, the new information will have to be packaged and presented to Council. This discussion should occur before Council finalises the Capital Plan in 2024 as it should be integrated and discussed concurrently with all the other capital projects.

**NEXT STEPS:**

The next steps will be to prepare a package with one or more scenarios that will allow Council to evaluate and potentially select a recreational project in the context of the current capital program.

The current report is submitted for discussion. Administration is available to answer questions from Council.

**Town of Calmar**

Council Priority Report – Asset Management

Meeting:	Special Council Meeting
Meeting Date:	December 11,2023
Originated By:	Graydon Nielson
Title:	Asset Management Update Report
Approved By:	CAO Losier
Agenda Item Number:	6 C

**COUNCIL PRIORITY – ASSET MANAGEMENT PLAN**

At its July 10 meeting, Council discussed the various projects and initiatives identified throughout the strategic and master plans. Acknowledging that resources are limited, Council decided to identify 3 priorities for Administration. One of these is the Asset Management Plan.

The Asset Management Plan will serve as a tool to help future Administrations and Councils to make decisions about the use and care of infrastructure to deliver services in a way that considers current and future needs, manages risks and opportunities, and make the best use of resources.

**ACTION PLAN:**

- 1.) Administration has developed and the committee has reviewed the Asset Management Committee Bylaw #2023-28. The bylaw has been presented to council at this meeting for first reading.
- 2.) We have met with and had presentations by both MRF Geosystems and Silversmith Data on the function of their asset management software. The addition of the asset management module for MRF would cost 14k annually and was not user friendly. The addition of Silversmith Data will cost 10k initially and then only 1.7k annually. Committee members have had discussions with neighbouring communities using Silversmith Data and had only received positive reviews. The committee has decided to move ahead with Silversmith Data for asset management tracking purposes.
- 3.) Some committee members have attended asset management workshops through out the year which provided a good insight into the world of asset management and where other communities stand. We will be looking into potential training opportunities for 2024.

- 4.) The committee has begun a review of a Useful Life Expectancy Chart of the Town's assets. This will be a valuable tool to use when we begin the development of lifecycle analysis for town assets.

### **Next Steps**

1. Adopt Bylaw #2023-28
2. Initiate Silversmith Data and conduct training with operations staff on its use. Continue the data collection of the Town's assets.
3. Determine appropriate training and schedule for the committee members in 2024.
4. Finalize the Useful Life Expectancy Chart so it can be utilized when we begin the lifecycle analysis of the Town's Assets.

The current report is submitted for discussion. Administration is available to answer questions from Council.

