

**TOWN OF CALMAR COMMITTEE OF THE WHOLE MEETING TO BE HELD
IN PERSON AND VIRTUALLY ON APRIL 24, 2024
COMMENCING AT 1:30 PM**

GoToMeeting

Public Access Code: 833-358-981

AGENDA

- | <u>ITEM</u> | <u>SOURCE</u> |
|--------------------|--|
| 1. | Call to Order |
| 2. | Adoption of Agenda |
| 3. | Delegations
a) Jeannette Adams, St. Arnaud Pinsent Steman – 2023 Financial Statement Presentation |
| 4. | Unfinished Business – None |
| 5. | Bylaws or Policies
a) Façade program update |
| 6. | New Business
a) Outdoor Multi-Media Discussion
b) Online store - discussion |
| 7. | Financial
a) 2024 – 2027 Operating Budget
b) 2024 – 2028 Capital Budget
c) 2025 – Budget Discussion |
| 8. | Department Reports
a) Growth report – March |
| 9. | Council and Committee Reports
a) Recreation – SharePoint and discussion |
| 10. | Correspondence - None |
| 11. | Clarification of Agenda Business – (Open mic) |
| 12. | Closed Session
a) Development - (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act) |
| 13. | Adjournment |

Town of Calmar

Request for Discussion (RFD)

Meeting:	COW Meeting
Meeting Date:	April 24, 2024
Originated By:	CAO Losier
Title:	Downtown Façade Program Applications
Approved By:	CAO Losier
Agenda Item Number:	5A

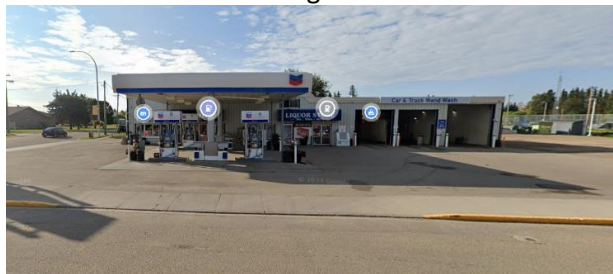
BACKGROUND/PROPOSAL:

During discussions with the Calmar business community, the desire to improve their business appearance was indicated by many businesses. Through this program, The Town of Calmar wishes to encourage and support locally based businesses to improve their appearance and attraction of customers.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The Grant Coordinator has received four qualified applications. We also have another three that are currently in the application process. The qualified applicants are:

1. Chevron
 - a. Updating the front of the gas station, liquor store, and wash bay building with stucco. There are more updates and new builds happening at Chevron in 2024, but the grant money will be allocated to the stucco work on the front side of the building facing Hwy 39.
 - b. Cost of the upgrade is \$45,000.00. The owners of Chevron are very pleased that the Town of Calmar is supporting them in this huge remodel.
 - c. Current look of the building.



2. Country Cannabis
 - a. Updating the front of the building by replacing all the existing windows with updated Kohltech Renovation Window Package.
 - b. Cost of the upgrade is \$5892.65. The owners are grateful for the support in their plans to update their location over the next few years, starting with the front windows.
 - c. Current look of the building is attached



3. For the Love of Perogies / Country Barber

- a. Updating the front of the Perogies store and Barber shop. The metal cladding will be replaced with stonework with an awning above each of the businesses front doors.
- b. The cost of the project is \$6000.00. The building owner is excited for the town to be involved in the beautification of Calmar's downtown.
- c. Current look of the building.



4. Hayduk Lumber & Hardware

- a. Updating and increasing the structural integrity of the lumber building. There will be new strapping added before the metal to match the other building in the lot is added.
- b. The cost of the project is \$12,014.00. The ownership family is pleased to partner with the town on this project to improve the look of our downtown buildings.
- c. Current look of the building is attached



COSTS/SOURCE OF FUNDING (if applicable)

Currently, the budget allocates \$50,000 to this program in 2024.

RECOMMENDED ACTIONS:

Council accepts this report as information.



Town of Calmar

Request for Discussion (RFD)

Meeting:	Committee of the Whole
Meeting Date:	April 24, 2024
Originated By:	RC Miller
Title:	Outdoor Multimedia Discussion
Approved By:	CAO Losier
Agenda Item Number:	6A

BACKGROUND/PROPOSAL:

Background: The Town of Calmar currently rents an outdoor movie system once a year for the Calmar Days weekend. The current rental is from Fresh Air Cinema and is used for a drive-in style movie on the Friday of Calmar Days.

Proposal: Administration is seeking direction on the future usage of the outdoor movie. Options include continuing to rent for one day, changing from a drive-in style to a family/picnic style, or purchasing our own system for more flexibility in usage.

Options:

1. **Continue to rent:** Current rental is from Fresh Air Cinema at a cost of \$4,273.79 for one day. This is for their XLRG screen system with a 33ft wide screen and a height of 2.7 stories (29 feet).
2. **Change style:** Consider changing from a drive-in style to a family/picnic style for a different experience.
3. **Purchase our own system:** Several companies offer outdoor movie systems for purchase, with prices ranging from \$9,799 to \$49,575. Owning our own system would allow for more flexibility in usage and the potential for revenue generation through rentals or fundraisers.

Benefits and Disadvantages:

- Renting has the advantage of being a one-time cost with minimal setup, but is a sizable expense for a single event.
- Purchasing has the advantage of allowing for more flexibility in usage and the potential for revenue generation, but has a sizable upfront cost and requires setup by the Town.

Comparison of Companies:

Company	Rental Cost	Purchase Cost
Open Air Cinema	N/A	\$9,799 (20')
Big Bounce Theory	\$1,950/4hrs	N/A
Fresh Air Cinema	\$4,273.79/Day for Current Package	\$18,575 - \$49,575
Outdoor Movies	Starting \$5,500	\$15,420 - \$30,935 (75k+)

Recommendation: Town Council to provide direction on the future usage of the outdoor movie for the Calmar Days weekend.



Account Number	Account Description	2023 Budget	2023 YTD	2023 - 2024 % Variation	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2024 Budget Comments
1-00-00-110	GEN - Residential Taxes	-2,414,796.00	-2,417,180.40	9%	-2,642,973.00	-2,748,691.92	-2,858,639.60	-2,972,985.18	5% increase for 2024 & 4% subsequent
1-00-00-111	GEN - Non-Residential Taxes	-636,558.00	-633,536.61	4%	-659,738.00	-684,030.00	-707,751.00	-732,350.00	0% increase for 2024 & 3% subsequent
1-00-00-112	Minimum Tax Levy	-8,100.00	-8,116.94	-26%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	Minimum taxes payable for all properties @ \$500. This is based on 2024 calculations
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-00-00-116	GEN - Allowance for Uncollected Taxes	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted for
1-00-00-130	GEN - Franchise Agreements	-600,000.00	-633,972.63	4%	-624,000.00	-630,000.00	-635,000.00	-642,000.00	Adjusted to be based on actual Fortis \$19,000 x 12 Months Apex \$33,000 x 12 Months Calculation is based on an average of \$10,000 x 12 months
1-00-00-510	GEN - Penalties & Costs	-140,000.00	-163,284.16	-14%	-120,000.00	-35,000.00	-35,000.00	-35,000.00	(2025 auction outcome)
1-00-00-515	GEN - Tax Recovery Costs	0.00	-4,910.00	#DIV/0!	-2,000.00	-2,000.00	-2,000.00	-2,000.00	Tax Notification Filing Fees
1-00-00-550	GEN - Investment Return	-20,000.00	-145,946.08	300%	-80,000.00	-50,000.00	-50,000.00	-50,000.00	Based closer to 2023 actual
1-12-00-490	ADMIN - Administration Costs Recovered	-6,000.00	-5,821.50	0%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	\$2/bill for printed water bill, NSF fee, etc
1-12-00-495	ADMIN - Assessment Appeals	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Unknown, these fees are collected only if an assessment appeal is requested and is not a budgeted amount
1-12-00-551	ADMIN - Tax Recovery Properties - Property Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	This revenue is only realized if the tax forfeiture exceeds 15 years of holding
1-12-00-590	ADMIN - Other Revenue - Administration	-10,000.00	-5,982.16	-75%	-2,500.00	-2,500.00	-2,500.00	-2,500.00	Miscellaneous revenue for general purposes (reduced as no COR status with WCB) based on 2023 actuals
1-12-00-840	ADMIN - Provincial Conditional Grants	-27,300.00	-54,684.00	100%	-54,680.00	-54,600.00	-54,600.00	-54,600.00	Official confirmation that MSI Operating will continue for 2024 No other government contributions are expected that apply to general administration
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-12-00-920	ADMIN - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-12-01-540	ADMIN - EV Charging Revenue	0.00	-171.58	#DIV/0!	-200.00	-250.00	-250.00	-275.00	
1-21-00-590	POLICING - Other Revenue	-88,000.00	-88,023.82	-100%	0.00	0.00	0.00	0.00	Reallocated to 1-00-00-110 & 111 as per MA
1-23-00-590	FIRE - Other General Revenue-Protective Services	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-23-00-920	FIRE - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-24-00-590	DISASTER - Other General Revenues	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year
1-24-00-920	DISASTER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-350	ENFORCEMENT - Contract with Other Local Government	0.00	-11,346.36	#DIV/0!	-44,500.00	-44,500.00	-44,500.00	-44,500.00	50% of 2nd CPO & associated costs as per agreement
1-26-00-410	ENFORCEMENT - Municipal Fines	-15,000.00	-10,131.51	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from weed enforcement to offset expense
1-26-00-510	ENFORCEMENT - Provincial Fines	-55,000.00	-27,782.00	-45%	-30,000.00	-32,000.00	-33,000.00	-34,000.00	Based on anticipated ticket generation
1-26-00-520	ENFORCEMENT - Animal License Fee's	-1,000.00	-1,190.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Based on 3 year average (after cost decreased)
1-26-00-521	ENFORCEMENT - Business License Fee	-18,100.00	-18,795.00	2%	-18,400.00	-18,800.00	-19,200.00	-19,800.00	Based on 5 year average (we are charging twice the amount of other similar mun.)
1-26-00-522	ENFORCEMENT - Regional Business License	-100.00	-50.00	-50%	-50.00	-50.00	-50.00	-50.00	Based on 2023 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00	624.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-920	ENFORCEMENT - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-01-410	ENFORCEMENT - Municipal Fines - Snow Removal	-15,000.00	-1,560.00	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from snow removal enforcement to offset expense
1-32-00-410	PUB WRKS - Cost Recovered	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Not a budget item

1-32-00-590	PUB WORKS - Other General Revenue	-5,000.00	-6,863.47	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Cost recovery for service provided to individuals and organizations
1-32-00-920	PUB WORKS - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-41-00-410	WATER - Sale of Water	-620,000.00	-635,180.80	4%	-643,500.00	-655,200.00	-659,500.00	-670,000.00	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2023 actual with 2% increase
1-41-00-490	WATER - Water Connection Fees	-8,000.00	-4,665.00	0%	-8,000.00	-8,000.00	-8,000.00	-8,000.00	Cost of connecting the water meter
1-41-00-500	WATER - Sale of Bulk Water	-50,000.00	-59,882.64	-70%	-15,000.00	-1,000.00	-1,000.00	-1,000.00	Reduction based on the decommissioning of the bulk water station agreement and alternative purchase agreement
1-41-00-510	WATER - Penalties and Costs	-5,000.00	-4,815.04	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Based on 2022 actual
1-41-00-590	WATER - Other Revenue Water	0.00	-87.60	#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-41-00-920	WATER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-42-00-410	SEWER - Sanitary Sewer Fees	-400,000.00	-417,190.85	4%	-415,000.00	-418,000.00	-422,000.00	-425,000.00	Sewer collection and treatment - All accounts thru regular billing process. Budget dollars are based on 2023 actual
1-42-00-500	SEWER - Water & Sewer Infrastructure	-90,000.00	-96,271.29	0%	-90,000.00	-90,000.00	-90,000.00	-90,000.00	Regular billing fee for Infrastructure dollars intended to cover maintenance of lines, reservoir and lagoons. Budget Dollars are based on 2023 actual
1-42-00-590	SEWER - Other General Revenue	-200,000.00	-127,500.00	-58%	-85,000.00	-85,000.00	-85,000.00	-85,000.00	Sale of lagoon water
1-42-00-920	SEWER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-43-00-410	GARBAGE - Garbage Service Fees	-190,000.00	-191,092.20	0%	-190,000.00	-190,000.00	-190,000.00	-190,000.00	Regular billing to cover weekly garbage pickup and disposal. Budget Dollars are based on 2023 Actual
1-43-00-500	GARBAGE - Recycling Fees	-92,000.00	-88,355.75	0%	-92,000.00	-92,000.00	-92,000.00	-92,000.00	Regular billing to cover monthly recycling pickup and disposal. Budget Dollars are based on 2023 Actual
1-43-00-590	GARBAGE - Other General Revenue	0.00	-9,793.49	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-43-00-920	GARBAGE - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-51-00-410	FAMILY SERV - Fees & Programs	-500.00	-220.00	0%	-500.00	-500.00	-500.00	-500.00	miscellaneous revenues for programs (i.e. volunteer appreciation tickets)
1-51-00-590	FAMILY SERV - Other General Revenue	-1,000.00	-2,301.00	-40%	-600.00	-600.00	-600.00	-600.00	Volunteer Alberta Grant
1-51-00-840	Provincial Grant	0.00		#DIV/0!	0.00	-5,000.00	-5,000.00	-5,000.00	no planed RMH projects for 2024
1-51-00-850	FAMILY SERV - Regional FCSS Grant	-37,500.00	-37,548.00	0%	-37,500.00	-37,500.00	-37,500.00	-37,500.00	Leduc County distribution
1-51-01-590	FAMILY SERV - Christmas Elves Program Revenues	-3,500.00	-20,087.19	0%	-3,500.00	-3,500.00	-3,500.00	-3,500.00	Christmas elves charitable donations
1-61-00-400	MUNI DEV - Land Sales	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-61-00-410	MUNI DEV - Service Fees	-5,500.00	-7,940.50	27%	-7,000.00	-8,000.00	-8,500.00	-9,000.00	Tax Certificates Zoning Compliance Certificates Budget Dollars based on last few years actual
1-61-00-411	MUNI DEV - Subdivision Fees	-750.00	-3,400.00	33%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Subdivision Fees are based on developer activities. Small amount recognized in anticipation of some movement (about 4 lots)
1-61-00-510	MUNI DEV - Safety Codes Council	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-61-00-520	MUNI DEV - Development Permits	-2,000.00	-3,475.00	50%	-3,000.00	-3,500.00	-3,750.00	-4,250.00	Development Permits budget based on 2023 actuals
1-61-00-530	MUNI DEV - Building Permits	-40,000.00	-41,183.92	0%	-40,000.00	-42,000.00	-44,000.00	-46,000.00	Building Permits revenue is based on 5 year average
1-61-00-590	MUNI DEV - Other General Revenue	-1,000.00	-4,244.07	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Construction deposits retained & other misc revenue. This should go down as we have reduced the damage deposit requirements.
1-61-00-840	MUNI DEV - Conditional Grants - Provincial	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year
1-61-00-900	MUNI DEV - Off Site Levies	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Offsite Levies are subject to new stages being initiated. \$0 revenue in previous 5 years. Any funds received is transferred to the corresponding levy reserve.
1-61-00-920	MUNI DEV - Contributed from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-62-00-410	COMM SER - Promotional Revenue	0.00	-855.00	#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-62-00-590	COMM SER - Other General Revenue	-7,500.00	-95.24	-87%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Sponsorship related to Ec Dev - all others are tracked in other departments
1-62-00-840	COMM SER - Conditional Grant - Provincial	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected

1-62-00-920	Transfer From Reserves	0.00		#DIV/0!	-72,000.00	0.00	0.00	0.00	For façade improvement grant (from development incentive reserve) & remaining qualifying DIG applications
1-72-00-590	REC FAC - Other General Revenues	-2,500.00	-16,082.25	300%	-10,000.00	-11,000.00	-11,500.00	-12,000.00	Get-a-away based on 2023 actuals and sponsorship for events
1-72-00-591	REC FAC - Fair Revenue - Calmar Days	-500.00	-760.70	-100%	0.00	0.00	0.00	0.00	Remove GL - Duplicated below 1-72-03-591
1-72-00-592	REC FAC - Program Center Rental	-2,000.00	-3,010.00	25%	-2,500.00	-2,600.00	-2,700.00	-2,800.00	Administration will promote the asset
1-72-00-850	REC FAC - Other Local Government Grants	-282,750.00	-254,366.03	-8%	-261,320.00	-266,000.00	-266,000.00	-266,000.00	County Cost Sharing (schedule B less capital & library portion)
1-72-00-860	REC FAC - Grants from Others	-500.00	-5,000.00	700%	-4,000.00	-4,000.00	-4,000.00	-4,000.00	Formula to change for 2025.
1-72-00-920	Transfer From Reserve	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Canada Day grant (received 2024 confirmation)
1-72-01-410	REC FAC - Rental Fees	-5,400.00	-8,915.00	67%	-9,000.00	-9,000.00	-9,500.00	-10,000.00	No projects are planned for this year
1-72-01-860	REC FAC - Grants from Others	-8,000.00	0.00	31%	-10,500.00	-10,000.00	-10,000.00	-10,000.00	Diamond Rental (based on 2023)
1-72-02-410	REC FAC - Ice Rental Fees	-125,000.00	-146,989.77	20%	-150,000.00	-165,000.00	-175,000.00	-185,000.00	CSJ Grant (confirmation for only 2024)
1-72-02-510	REC FAC - Arena-Concessiona Sales	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Ice Rental
1-72-02-590	REC FAC - General Revenue	-2,000.00	-14,359.14	400%	-10,000.00	-11,000.00	-12,000.00	-13,000.00	Non Ice Arena Rental (advertising revenue, summer rental)
1-72-02-920	REC FAC - Drawn from Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-72-03-591	Fair Revenue - Calmar Days	0.00	0.00	#DIV/0!	-500.00	-500.00	-500.00	-500.00	Misc. Revenue
1-74-00-410	CULTURE - Fines & Membership Fees	-1,000.00	0.00	-100%	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-490	CULTURE - General Revenue	-700.00	-1,101.32	201%	-2,108.00	-800.00	-800.00	-800.00	Miscellaneous revenue for general purposes \$1,308 carry over from LC
1-74-00-590	CULTURE - Book Sales	-300.00	0.00	-100%	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-840	CULTURE - Provincial Library Operating Grant	-16,600.00	-11,810.00	29%	-21,477.00	-21,477.00	-21,477.00	-21,477.00	Alberta Libraries Grant
1-74-00-841	CULTURE - Other Grants	-9,000.00	-22,977.00	0%	-9,000.00	-9,000.00	-9,000.00	-9,000.00	Leduc County distribution
1-74-00-850	CULTURE - Other Local Government Contributions	-73,400.00	-63,484.66	16%	-84,977.50	-85,000.00	-86,000.00	-87,000.00	Leduc County distribution
1-74-01-850	CULTURE - Other Local Government Contributions	-2,600.00	-3,341.30	0%	-2,600.00	-2,600.00	-2,600.00	-2,600.00	Leduc County distribution
1-97-00-745	REQUISITION- Education Levy- Residential	-564,260.00	-564,460.72	10%	-617,919.00	-630,277.38	-642,882.93	-655,740.59	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	-176,720.00	-176,642.73	6%	-187,037.00	-190,777.74	-194,593.29	-198,485.16	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	-7,100.00	-7,103.45	11%	-7,866.00	-8,100.00	-8,600.00	-9,100.00	As per requisition
1-97-00-757	REQUISITION - Rural Policing Levy	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		-7,094,534.00	-7,295,312.87		-7,428,445.50	-7,425,354.04	-7,606,493.82	-7,800,912.93	

2-11-00-110	COUNCIL - Wages & Salaries	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-130	COUNCIL - Employer's Contributions	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-148	COUNCIL - Training & Development	10,000.00	1,617.76	-30%	7,000.00	7,150.00	7,300.00	7,500.00	This budget line is for shared training sessions and not specific to individual Council members. Would include RMA, FCM, and other initiatives.
2-11-00-215	COUNCIL - Freight & Postage	700.00	457.19	0%	700.00	700.00	700.00	700.00	The primary expense to this line item is based on a percentage of cost for filling the postage meter
2-11-00-217	COUNCIL - Telephone	7,200.00	7,430.20	4%	7,500.00	7,500.00	7,500.00	7,500.00	Council Land Line \$100 x 12 Months = \$ 1,200 Council Communication Allowance \$100 Per month \$ 6,000 Tax Assess. Mailout, Ad-Regional Maple Leaf, Ad-Salute to Farmers, Sponsor Ad-Fire Dept, Sponsor Ad-Remembrance Day, Sponsor Ad-Holiday Season, Remembrance Day, Other
2-11-00-220	COUNCIL - Advertising	3,000.00	1,313.26	-33%	2,000.00	2,100.00	2,200.00	2,200.00	Advertisements
2-11-00-222	COUNCIL - Memberships & Subscriptions	4,700.00	4,173.86	221%	15,100.00	13,100.00	13,500.00	14,000.00	AB Munis Basic Membership fee \$3,500 39/20 Membership \$3,500 (currently suspended) Chamber Membership \$263.10 FCM Membership \$700 Kings Printer Subscription \$125.00
2-11-00-223	COUNCIL - Special Projects	40,000.00	40,613.86	-75%	10,000.00	10,000.00	10,000.00	10,000.00	e-Scribe \$7,000 for year 1 and \$5,000 after Significant Council project
2-11-00-224	COUNCIL - Other Projects	3,614.00	3,614.00	287%	14,000.00	14,500.00	15,000.00	15,500.00	\$1,500 Leduc & District Food Bank \$1,490.40 NSWA \$10,000 grant to other organizations
2-11-00-231	COUNCIL - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-11-00-250	COUNCIL - Building Repairs & Maintenance	1,000.00		0%	1,000.00	1,000.00	1,000.00	1,000.00	has been \$0 for last 5 years
2-11-00-270	COUNCIL - Insurance	3,100.00	2,961.32	19%	3,700.00	3,800.00	3,900.00	4,000.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	1,500.00	751.08	-20%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-11-00-511	COUNCIL - Special Events Hosting	4,000.00	2,317.83	-25%	3,000.00	3,000.00	3,000.00	3,000.00	Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)
2-11-00-520	Equipment, Parts, Repairs & Maintenance	1,000.00	114.46	0%	1,000.00	1,000.00	1,500.00	4,000.00	\$0 for previous 5 years, slowly start replacing laptops in 2027
2-11-00-540	COUNCIL - Power	2,275.00	1,498.45	-21%	1,800.00	1,900.00	2,000.00	2,100.00	Council Chambers allocation
2-11-00-541	COUNCIL - Natural Gas	1,620.00	811.40	-26%	1,200.00	1,300.00	1,400.00	1,500.00	Council Chambers allocation
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,000.00	1,674.02	35%	2,700.00	4,000.00	2,700.00	2,700.00	Budget based on prior year expenses (adjusted in 2025 for election)
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	18,600.00	16,005.06	8%	20,100.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-01-130	COUNCIL - Councillor Faulkner - Benefits	1,000.00	932.63	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-01-140	COUNCIL - Councillor Faulkner - Meals & Lodging	0.00	30.46	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-01-148	COUNCIL - Councillor Faulkner - Training & Dev	3,700.00	2,600.50	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-01-212	COUNCIL - Councillor Faulkner - Mileage	1,000.00	623.08	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-13-110	COUNCIL - Councillor Gardner - Remuneration & Fee	19,800.00	17,155.06	2%	20,100.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00

2-11-13-130	COUNCIL - Councillor Gardner - Benefits	1,000.00	1,001.05	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-13-140	COUNCIL - Councillor Gardner - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-13-148	COUNCIL - Councillor Gardner - Training & Dev	3,700.00	120.30	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Councillor Gardner - Mileage	1,000.00	442.54	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-17-110	COUNCIL - Mayor Carnahan- Remuneration & Fees	27,000.00	24,760.12	8%	29,150.00	29,150.00	29,150.00	29,150.00	Monthly Remuneration 12 @ \$ 1,500 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-17-130	COUNCIL - Mayor Carnahan - Benefits	1,350.00	1,452.22	0%	1,350.00	1,350.00	1,350.00	1,350.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-17-140	COUNCIL - Mayor Carnahan - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel
2-11-17-148	COUNCIL - Mayor Carnahan - Training & Dev	3,700.00	2,322.37	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-17-212	COUNCIL - Mayor Carnahan - Mileage	1,000.00	180.17	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-18-110	COUNCIL - Councillor Benson - Remuneration & Fees	18,600.00	12,230.06	8%	20,100.00	21,300.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-18-130	COUNCIL - Councillor Benson - Benefits	1,000.00	678.81	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-18-140	COUNCIL - Councillor Benson - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	3,700.00	275.00	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-18-212	COUNCIL - Councillor Benson - Mileage	1,000.00	0.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-19-110	COUNCIL - Councillor McKeag - Remuneration & Fees	18,600.00	15,855.06	15%	21,300.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 750.19 Deputy Mayor 12 @ \$ 100.00 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-19-130	COUNCIL - Councillor McKeag - Benefits	1,000.00	923.71	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-19-140	COUNCIL - Councillor McKeag - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	3,700.00	1,828.35	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-19-212	COUNCIL - Councillor McKeag - Mileage	1,000.00	104.95	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-12-00-100	ADMIN - Annual Depreciation	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Annual depreciation is not in the current budget
2-12-00-110	ADMIN - Wages & Salaries	288,185.00	293,377.55	22%	352,906.22	355,000.00	365,000.00	370,000.00	Per distribution (including a change in distribution for FCSS)
2-12-00-115	ADMIN - Overtime	500.00	389.87	0%	500.00	500.00	500.00	500.00	0.00
2-12-00-130	ADMIN - Employer Contributions	40,500.00	57,751.55	83%	74,110.31	74,550.00	76,650.00	74,000.00	Percentage of salary allocated to this cost center
2-12-00-136	ADMIN - Workers' Compensation Board Fees	7,200.00	7,129.92	15%	8,300.00	8,300.00	8,300.00	8,300.00	21% of \$40k premium based on wage distribution
2-12-00-140	ADMIN - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training & development
2-12-00-148	ADMIN - Training & Development	12,500.00	12,449.45	-20%	10,000.00	11,000.00	12,000.00	12,500.00	GFOA x 1, SLGM x 1, NACLAA II x 1, CPA x 1 (courses, conferences, meals & rooms)
2-12-00-210	ADMIN - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no budgeted vehicle allowance
2-12-00-212	ADMIN - Mileage	1,500.00	396.79	-33%	1,000.00	1,000.00	1,000.00	1,000.00	Gas reimbursement only as cruiser is expected to be used
2-12-00-215	ADMIN - Freight & Postage	5,500.00	3,539.84	-27%	4,000.00	3,800.00	3,500.00	3,200.00	Based on 2023 actuals, reduction based on success of ebilling
2-12-00-217	ADMIN - Telephone	5,500.00	7,847.11	42%	7,800.00	7,950.00	8,050.00	8,100.00	Phone, Internet, Cells, Toll Free based on \$650/month

2-12-00-220	ADMIN - Advertising	2,000.00	595.00	-50%	1,000.00	1,000.00	1,200.00	1,200.00	Employment Ads LGAA - \$300 x 1 SLGM-\$700 x 2 GFOA-\$170 x 1
2-12-00-222	ADMIN - Memberships & Subscriptions	2,500.00	2,604.64	0%	2,500.00	2,500.00	2,700.00	2,700.00	Subscriptions - \$500
2-12-00-223	ADMIN - Recognition & Bonuses	0.00	0.00	#DIV/0!	200.00	500.00	500.00	500.00	Long service awards
2-12-00-231	ADMIN - Auditor	40,000.00	28,430.05	-35%	26,000.00	26,000.00	26,000.00	27,000.00	Based on new firm quotes Based on prior \$4488/quarter and an allowance of a CPI increase
2-12-00-232	ADMIN - Assessment Services	18,500.00	19,071.80	5%	19,500.00	19,500.00	20,000.00	20,000.00	Based on 5 year average
2-12-00-233	ADMIN - Legal Fees	10,000.00	14,179.01	0%	10,000.00	10,000.00	10,000.00	10,000.00	Based on 5 year average (including office repainting in 2027)
2-12-00-250	ADMIN - Building Repairs & Maintenance	8,000.00	13,413.96	25%	10,000.00	10,500.00	11,000.00	11,500.00	Annual Allocation for insurance cost
2-12-00-270	ADMIN - Insurance	6,000.00	6,190.88	30%	7,800.00	8,000.00	8,200.00	8,400.00	Social Functions & Recognition
2-12-00-290	ADMIN - Entertainment & Hospitality	1,000.00	0.00	100%	2,000.00	2,000.00	2,000.00	2,000.00	Based on 5 year average
2-12-00-510	ADMIN - Printing & Stationery	4,500.00	3,221.38	0%	4,500.00	4,500.00	4,500.00	4,500.00	cleaner, washroom, water, etc. Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	6,000.00	2,937.65	-33%	4,000.00	4,000.00	4,000.00	4,000.00	\$1,100 per month
2-12-00-512	ADMIN - Janitor Contract	12,225.00	11,780.00	8%	13,200.00	14,520.00	15,975.00	17,570.00	IT services \$62,400 / year Postage Machine \$2,000 Photocopier \$5,000 Central Square Support \$24,500 (\$19.5k annual & \$5k year end updates) Software licenses (Adobe) \$2,500 Elite Marketing website hosting/maintenance \$6,000 Payroll outsourcing \$5,000 (July 2024) EV Charger software fee \$1,000
2-12-00-513	ADMIN - Equipment Leases & Contracts	115,000.00	118,334.57	4%	120,000.00	118,000.00	120,000.00	122,000.00	\$10,000 for budget or satisfaction survey
2-12-00-516	ADMIN - Alarm Maintenance	500.00	100.00	0%	500.00	550.00	600.00	650.00	Based on 5 year average
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	6,000.00	791.84	-17%	5,000.00	5,100.00	5,200.00	5,300.00	Based on 5 year average
2-12-00-540	ADMIN - Power	5,075.00	3,746.24	-9%	4,600.00	4,850.00	4,950.00	5,050.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	5,085.00	3,786.90	4%	5,300.00	5,400.00	5,500.00	5,600.00	Based on quoted rate with Enmax contract renewal
2-12-00-590	ADMIN - Other General Expenses	7,500.00	2,089.12	-13%	6,500.00	6,500.00	6,500.00	6,500.00	Based on 5 year average
2-12-00-761	ADMIN - Transfer to Reserves	319,000.00	319,000.00	8%	345,529.00	368,521.00	407,939.00	421,000.00	50% of the revenue raised through franchise fees as per reserve policy and budgeted transfer to reserve Based on 2023 actual & increase of \$2500 to allow for cc payment of taxes & utilities
2-12-00-810	ADMIN - Bank Charges & Fees	8,200.00	10,140.88	34%	11,000.00	11,000.00	11,000.00	11,000.00	No debentures anticipated
2-12-00-831	ADMIN - Debenture Principle	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-832	ADMIN - Debenture Interest	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	746.00	#DIV/0!	0.00	0.00	0.00	0.00	No tax cancellations included in budget
2-12-00-920	ADMIN - Bad Debts	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-12-00-999	ADMIN - Contingency Fund	59,000.00	17,825.89	-15%	50,000.00	50,000.00	54,500.00	55,000.00	Annual operating contingency for unexpected expenses Training to meet requirements of sitting on the OH&S Committee
2-12-01-148	All Staff Training & Development	1,000.00	444.52	0%	1,000.00	1,000.00	1,000.00	1,000.00	Power to EV charger using new rates
2-12-01-540	EV Power	0.00	10,430.52	#DIV/0!	5,000.00	6,000.00	6,500.00	7,200.00	RCMP cost funding model, offset with revenue for the same No budget as this service is contracted out to regional service provider
2-21-00-745	POLICING - Provincial Policing	88,000.00	88,764.00	50%	132,108.00	132,108.00	132,108.00	132,108.00	Old fire hall insurance allocation Regional Fire Fee for Service Total Expenses – (minus) Total Revenue = Total Budget 40% of Total Budget ÷ (divided) by 3 Year Average Call Volume = Fee per Incident Fee Per Incident X (times) Actual Incident Responses = Town's Annual Cost for Service
2-23-00-250	FIRE - Building Repairs & Maintenance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-23-00-270	FIRE - Insurance	2,400.00	2,294.31	21%	2,900.00	3,000.00	3,100.00	3,200.00	
2-23-00-514	FIRE - Contracted Services & Communications	166,000.00	191,832.99	8%	180,000.00	185,000.00	190,000.00	195,000.00	

2-23-00-540	FIRE - Power	4,550.00	0.00	-100%	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-23-00-541	FIRE - Natural Gas	13,860.00	0.00	-100%	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-24-00-110	DISASTER - Wages & Salaries	43,204.80	46,521.33	13%	48,867.79	50,000.00	53,000.00	55,000.00		
2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No Overtime expected
2-24-00-130	DISASTER - Employer Contributions	6,481.00	7,634.88	28%	8,307.52	8,500.00	9,010.00	9,350.00		Percentage of salary allocated to this cost center
2-24-00-136	DISASTER - Workers' Compensation Board Fees	1,200.00	1,106.62	0%	1,200.00	1,200.00	1,200.00	1,200.00		3% of \$40k premium based on wage distribution
2-24-00-140	DISASTER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00		reallocated to training and development
										Disaster Services \$4,000
										OH&S \$2,000
										EOC training- DSS/ICS/EOC Management
2-24-00-148	DISASTER - Training & Development	10,000.00	2,697.06	5%	10,500.00	11,000.00	11,500.00	12,000.00		Basic Emergency Management - \$900
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	905.71	0%	1,000.00	1,000.00	1,000.00	1,000.00		Based on porting to VOIP system once fibre is available
2-24-00-231	DISASTER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		Allocation changed to be 100% through Administration
										Build designated area for OH&S equipment & DS Equipment (shelving/cabinet)
										Disaster \$1,000
										OH&S \$1,000
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	4,000.00	3,293.53	0%	4,000.00	4,000.00	4,000.00	4,000.00		Plus regular annual expenses
										Stationary- Inspections forms/meetings/scribe log/PPE
										Disaster \$1,500 / Table Top exercises
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	3,000.00	1,761.79	0%	3,000.00	3,200.00	3,400.00	3,500.00		OH&S \$1,500
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	500.00	0.00	0%	500.00	500.00	500.00	500.00		Vehicle maintenance for course trips
2-24-00-540	DISASTER - Power	0.00	0.00	#DIV/0!	1,000.00	1,100.00	1,200.00	1,300.00		*New GL*
2-24-00-541	DISASTER - Natural Gas	0.00	0.00	#DIV/0!	1,660.00	1,760.00	1,860.00	1,960.00		*New GL*
2-24-00-590	DISASTER - Other General Expenses	22,200.00	22,067.42	-32%	15,000.00	12,200.00	14,000.00	15,200.00		Live EM Exercise in 2024, then every 2 years
2-24-00-761	DISASTER - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		No budget is anticipated
2-26-00-110	ENFORCEMENT - Wages & Salaries	141,211.20	111,512.07	26%	177,229.49	178,000.00	182,000.00	185,000.00		
2-26-00-115	ENFORCEMENT - Overtime	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		no anticipated overtime
2-26-00-130	ENFORCEMENT - Employer Contributions	21,181.68	18,669.47	51%	31,901.31	32,040.00	32,760.00	33,300.00		Percentage of salary allocated to this cost center
2-26-00-136	ENFORCEMENT - Workers' Compensation Board Fees	2,000.00	1,844.38	20%	2,400.00	2,400.00	2,400.00	2,400.00		6% of \$40k premium based on wage distribution
2-26-00-140	ENFORCEMENT - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		reallocated to training and development
										AACPO Conference (1.5) + CAO for 2025
										Recertification Baton/O.C./PPCT
										E-Ticketing Training
										Possible Rapid Force Training
2-26-00-148	ENFORCEMENT - Training & Development	6,300.00	6,501.38	59%	10,000.00	11,000.00	11,750.00	12,500.00		Mental Health Training
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00	0.00	0%	300.00	300.00	300.00	300.00		Vehicle maintenance for course trips
2-26-00-211	ENFORCEMENT - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		
2-26-00-215	ENFORCEMENT - Freight & Postage	1,200.00	1,001.20	0%	1,200.00	1,200.00	1,200.00	1,200.00		
										Monthly charge for cell phone based on 5 year average & 2nd
2-26-00-217	ENFORCEMENT - Telephone	1,800.00	1,897.93	56%	2,800.00	2,800.00	2,800.00	2,200.00		CPO phone
2-26-00-220	ENFORCEMENT - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00		Based on prior year actual (\$200 Crime Report Publication)
										Radio License \$280
										CPO Program License \$650
2-26-00-222	ENFORCEMENT - Memberships & Subscriptions	4,000.00	4,877.49	0%	4,000.00	4,400.00	4,800.00	5,200.00		Report Exec
2-26-00-223	ENFORCEMENT - Victims Services	2,400.00	2,400.00	0%	2,400.00	2,400.00	2,400.00	2,400.00		Annual allocation for Victim Services donation
2-26-00-225	ENFORCEMENT - Citizens on Patrol	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		No expenses allocated for this line
2-26-00-231	ENFORCEMENT - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00		Allocation changed to be 100% through Administration
										Budget dollars are for possible legal advice on bylaw
2-26-00-233	ENFORCEMENT - Legal Fees	2,000.00	0.00	0%	2,000.00	2,000.00	2,000.00	2,000.00		enforcement
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	5,000.00	3,394.94	6%	5,300.00	5,500.00	5,750.00	5,900.00		Fees charged by kennels when an animal is picked up
2-26-00-270	ENFORCEMENT - Insurance	3,250.00	3,095.89	20%	3,900.00	4,000.00	4,100.00	4,200.00		Annual Allocation for insurance cost
2-26-00-510	ENFORCEMENT - Printing & Stationary	1,000.00	1,616.05	10%	1,100.00	1,200.00	1,200.00	1,200.00		Based on 5 year average
										Equipment
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	637.46	0%	1,000.00	1,000.00	1,000.00	1,000.00		Cat cages/animal food/leash/carriers/

2-26-00-513	ENFORCEMENT - Contracted Services	6,000.00	2,772.53	33%	8,000.00	6,500.00	6,500.00	7,500.00	Dispatch fees \$2,228 License (Program)- \$1,650 Animal Control- \$500/ (body cam and dashcam -2024) CPO Only - Uniforms, kits, boots, etc. Handcuffs Baton/(Body Armour-year 2024) Speed & safety related equipment/(2nd AFFRCS radio -year 2024)
2-26-00-520	ENFORCEMENT - Equipment Parts, Repairs & Maintenance	5,000.00	11,096.77	100%	10,000.00	5,000.00	5,200.00	5,400.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-521	ENFORCEMENT - Fuel & Oil	5,000.00	2,933.46	20%	6,000.00	6,400.00	6,800.00	7,000.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-522	ENFORCEMENT - Vehicle Parts, Repairs & Maintenance	2,500.00	434.09	20%	3,000.00	3,200.00	3,300.00	3,400.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-540	ENFORCEMENT - Power	700.00	5,499.05	114%	1,500.00	1,600.00	1,700.00	1,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-541	ENFORCEMENT - Natural Gas	1,390.00	5,758.07	87%	2,600.00	2,700.00	2,800.00	2,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-26-01-240	ENFORCEMENT - Bylaw Enforcement - Snow Removal	30,000.00	18,391.51	0%	30,000.00	30,000.00	30,000.00	30,000.00	Offset for municipal fine revenue for weeds & snow removal
2-32-00-110	ROADS - Wages & Salaries	124,293.45	133,736.24	0%	124,513.26	140,000.00	145,000.00	150,000.00	Per distribution
2-32-00-115	ROADS - Overtime	7,000.00	3,362.87	-29%	5,000.00	5,200.00	5,400.00	5,600.00	Based on 2023 actuals
2-32-00-116	ROADS - On Call	10,000.00	0.00	300%	40,000.00	40,000.00	40,000.00	40,000.00	
2-32-00-117	ROADS - Casual Labour	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-32-00-130	ROADS - Employer Contributions	18,644.02	18,833.87	7%	19,922.12	22,400.00	23,200.00	24,000.00	Percentage of salary allocated to this cost center
2-32-00-136	ROADS - Worker's Compensation Board Fees	2,800.00	2,582.13	0%	2,800.00	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-32-00-140	ROADS - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-32-00-148	ROADS - Training & Development	5,000.00	5,608.73	80%	9,000.00	6,500.00	7,200.00	7,700.00	APWA Course Equipment operator training (grader, loader etc.) need to get class 3 for the 3 new employees
2-32-00-210	ROADS - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-32-00-212	ROADS - Mileage	500.00	0.00	0%	500.00	500.00	500.00	500.00	\$0 for previous 5 years
2-32-00-215	ROADS - Freight & Postage	600.00	274.31	0%	600.00	600.00	600.00	600.00	Based on 5 year average
2-32-00-217	ROADS - Telephone	3,000.00	3,108.33	0%	3,000.00	3,200.00	3,400.00	3,700.00	Public Works shop and cell phone allowances based on 5 year average
2-32-00-220	ROADS - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00	Advertising Equipment sales, bylaws etc. based on 5 year average
2-32-00-230	ROADS - Engineering Fees	25,000.00	2,274.00	-20%	20,000.00	22,000.00	24,000.00	25,000.00	General Engineering for streets, sidewalls, walkways, storm sewer and infrastructure. It also includes tendering process and preparation (move to Capital)
2-32-00-231	ROADS - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-32-00-250	ROADS - Building Repairs & Maintenance	20,000.00	21,388.19	0%	20,000.00	22,000.00	23,000.00	24,500.00	Based on 5 year average
2-32-00-252	ROADS - R/R Ditch Maintenance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	10,000.00	No expenses in the last 5 years in this GL (activity needed every 5 years, was done in 2022)
2-32-00-253	ROADS - Roadway Maintenance	50,000.00	34,195.10	8%	54,000.00	58,000.00	58,000.00	58,000.00	Crack filling, line painting, pothole patching etc.
2-32-00-254	ROADS - Sidewalk Maintenance	35,000.00	31,169.00	0%	35,000.00	35,000.00	35,000.00	35,000.00	Curb repairs, curb crossing and general repairs based on 5 year average
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	-1,831.00	0%	2,000.00	2,500.00	3,000.00	3,200.00	Lift rentals, jackhammers, compressors etc.
2-32-00-270	ROADS - Insurance	17,000.00	16,269.55	24%	21,000.00	22,000.00	23,000.00	24,000.00	Allocation distributed to this department
2-32-00-510	ROADS - Printing & Stationary	600.00	1,024.62	0%	600.00	600.00	600.00	600.00	Allocation distributed to this department
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	15,000.00	14,580.94	0%	15,000.00	16,000.00	16,500.00	17,000.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc.
2-32-00-513	ROADS - Contracted Services	17,000.00	13,230.92	0%	17,000.00	17,500.00	18,000.00	18,500.00	Crack filling, other items not possible in house based on 5 year average
2-32-00-516	ROADS - Alarm	0.00	100.00	#DIV/0!	100.00	100.00	100.00	100.00	0.00
2-32-00-520	ROADS - Equipment Maintenance & Repair	47,000.00	46,918.56	0%	47,000.00	47,500.00	48,000.00	48,750.00	Cutting edges, roller blades, sweeper brooms etc. based on 5 year average

									Varies based on all equipment, vehicles and machinery.
2-32-00-521	ROADS - Fuel & Oil	30,000.00	32,383.46	17%	35,000.00	36,000.00	37,000.00	38,000.00	Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	12,000.00	4,562.90	0%	12,000.00	13,000.00	13,500.00	14,000.00	Oil changes, brakes, tires etc., based on 5 year average metal detectors, shovels, hammers, saws etc. based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	4,307.36	0%	5,000.00	5,200.00	5,400.00	5,600.00	
2-32-00-524	ROADS - Traffic Safety Devices	4,000.00	549.72	0%	4,000.00	4,600.00	4,800.00	5,000.00	Traffic signs, barricades, posts etc. based on 5 year average
2-32-00-530	ROADS - Road Materials	48,000.00	28,704.86	4%	50,000.00	52,000.00	54,000.00	56,000.00	Gravel for Lanes Industrial Parks (Calcium) Winter Salt/Sand based on anticipated increases Construction Signs, Barricades, etc.
2-32-00-531	ROADS - Safety Equipment	5,000.00	4,977.33	0%	5,000.00	5,500.00	6,000.00	6,200.00	Safety Fence based on 5 year average
2-32-00-540	ROADS - Power	24,500.00	16,693.61	-21%	19,250.00	20,250.00	21,250.00	22,250.00	Allocation distributed to this department
2-32-00-541	ROADS - Natural Gas	8,320.00	3,649.85	-3%	8,070.00	9,070.00	10,070.00	11,070.00	Allocation distributed to this department
2-32-00-542	ROADS - Power - Street Lights	242,000.00	141,096.27	-34%	160,000.00	163,000.00	166,000.00	169,000.00	Allocation distributed to this department
2-32-00-590	ROADS - Other General Expense	5,000.00	0.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	Allocation distributed to this department
2-32-00-761	ROADS - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No allocation budgeted
2-32-00-831	ROADS - Debenture Principle	167,000.00	166,852.68	3%	171,728.00	176,756.00	182,000.00	182,000.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-32-00-832	ROADS - Debenture Interest	79,000.00	78,672.26	-7%	73,798.00	68,770.00	63,500.00	63,500.00	Streets & Sewer (4000900) Gravel Truck (4001324) Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	124,293.45	133,027.86	0%	124,513.26	140,000.00	143,000.00	146,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,000.00	3,319.25	0%	5,000.00	5,000.00	5,000.00	5,000.00	4% of Wages and Salaries used for calculation
2-41-00-116	WATER - On Call	0.00	0.00	0%	0.00	0.00	0.00	0.00	As per actuals
2-41-00-130	WATER - Employer Contributions	18,644.02	18,711.36	7%	19,922.12	22,400.00	22,880.00	23,360.00	Percentage of salary allocated to this cost center
2-41-00-136	WATER - Workers' Compensation Board Fees	2,800.00	2,582.13	0%	2,800.00	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-41-00-140	WATER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-41-00-148	WATER - Training & Development	7,000.00	4,698.74	0%	7,000.00	7,500.00	8,000.00	8,000.00	AWWOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	500.00		0%	500.00	500.00	500.00	500.00	no expenses in this GL in the previous 5 years
2-41-00-215	WATER - Freight & Postage	800.00	457.19	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	5,500.00	4,788.57	0%	5,500.00	5,500.00	5,500.00	5,500.00	Based on 5 year average
2-41-00-220	WATER - Advertising	500.00		0%	500.00	500.00	500.00	500.00	Water shut off, water bans, spray park etc.
2-41-00-222	WATER - Memberships & Subscriptions	700.00	470.23	0%	700.00	750.00	825.00	875.00	AWWOA, Water magazines etc.
2-41-00-231	WATER - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-41-00-250	WATER - Building Repairs & Maintenance	1,000.00	634.00	0%	1,000.00	1,250.00	1,500.00	1,750.00	paint, pumphouse maintenance, roof etc.
2-41-00-253	WATER - Infrastructure Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Combined with 2-41-00-522
2-41-00-260	WATER - Equipment Lease & Rental	500.00		-50%	250.00	250.00	250.00	250.00	no expenses in this GL in the previous 5 years
2-41-00-270	WATER - Insurance	10,000.00	9,533.08	20%	12,000.00	13,000.00	14,000.00	15,000.00	Allocation distributed to this department
2-41-00-300	WATER - Water Purchases	400,000.00	348,024.40	-6%	375,000.00	382,000.00	391,000.00	406,000.00	Water purchased for resale and distribution
2-41-00-510	WATER - Printing & Stationary	4,000.00	2,587.33	0%	4,000.00	4,000.00	4,000.00	4,000.00	Allocation distributed to this department
2-41-00-511	WATER - Household Goods & Miscellaneous Supplies	2,000.00	1,823.43	0%	2,000.00	2,000.00	2,000.00	2,000.00	Hydrant Antifreeze Chlorine packets for water testing etc. Meter gun Handheld Support Service
2-41-00-513	WATER - Contracted Services	5,000.00	9,040.58	0%	5,000.00	5,000.00	6,000.00	6,000.00	Water testing lab costs
2-41-00-516	WATER - Alarm	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no expense in this GL since 2019
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	30,000.00	42,610.19	0%	30,000.00	32,000.00	33,000.00	34,500.00	repairs to pump station, calibration on analyzer, other misc.
2-41-00-521	WATER - Fuel & Oil	3,000.00	2,912.12	0%	3,000.00	3,400.00	3,800.00	4,200.00	Allocation distributed to this department
2-41-00-522	WATER - Infrastructure Repairs	60,000.00	65,816.25	0%	60,000.00	64,000.00	65,000.00	67,000.00	Water line breaks, valve replacements, hydrant repairs etc. inc. 2022 hwy 795 carryforward (to cover potentially 3 events)
2-41-00-523	WATER - Small Tools	500.00	67.53	0%	500.00	500.00	500.00	500.00	metal detectors, shovels, hammers, saws etc.

									almost \$800 per meter and many are going to be replaced in
2-41-00-530	WATER - Water Meters	20,000.00	22,891.44	100%	40,000.00	40,000.00	50,000.00	55,000.00	near future. Need to plan to change them all.
2-41-00-540	WATER - Power	40,250.00	23,606.74	-36%	25,750.00	26,750.00	27,750.00	28,750.00	Allocation distributed to this department
2-41-00-541	WATER - Natural Gas	23,400.00	11,625.70	-28%	16,875.00	17,875.00	18,875.00	19,875.00	Allocation distributed to this department
2-41-00-761	WATER - Transfer to Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No allocation budgeted
									Sewer Line (3100062)
									51 St Water Line (4001773)
2-41-00-831	WATER - Debenture Principle	65,900.00	65,893.86	4%	68,660.00	32,971.00	34,000.00	34,000.00	Reservoir (4002118)
									Sewer Line (3100062)
									51 St Water Line (4001773)
2-41-00-832	WATER - Debenture Interest	17,500.00	17,455.09	-16%	14,691.00	12,295.00	11,300.00	11,300.00	Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	221.71	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-42-00-110	SEWER - Wages & Salaries	124,293.45	133,036.56	0%	124,513.26	140,000.00	145,000.00	150,000.00	As per distribution
2-42-00-115	SEWER - Overtime	2,400.00	3,319.74	25%	3,000.00	3,300.00	3,600.00	4,000.00	Anticipated OT based on previous years
2-42-00-130	SEWER - Employer Contributions	18,644.02	18,714.27	7%	19,922.12	22,400.00	23,200.00	24,000.00	Percentage of salary allocated to this cost center
2-42-00-136	SEWER - Workers' Compensation Board Fees	2,800.00	2,582.13	0%	2,800.00	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-42-00-140	SEWER - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	AWWOA, AWWA
2-42-00-148	SEWER - Training & Development	3,000.00	3,363.07	33%	4,000.00	4,500.00	4,800.00	5,000.00	AWWOA, AWWA (new staff training)
2-42-00-210	SEWER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Removed
2-42-00-215	SEWER - Freight & Postage	1,000.00	457.19	0%	1,000.00	1,000.00	1,000.00	1,000.00	based on 5 year average
2-42-00-217	SEWER - Telephone	2,500.00	2,073.40	0%	2,500.00	2,500.00	2,500.00	2,500.00	Allocation distributed to this department
2-42-00-230	SEWER - Engineering Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no expenses to this GL in previous 5 years
2-42-00-231	SEWER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-42-00-253	SEWER - Infrastructure Repair & Maintenance	0.00	7,088.12	#DIV/0!	0.00	0.00	0.00	0.00	combined GL with 2-42-00-520
2-42-00-254	SEWER - Weed Control	1,500.00	0.00	0%	1,500.00	1,500.00	2,000.00	2,000.00	Lagoon Weed Control only a 2021 expense in previous 5 years
2-42-00-260	SEWER - Equipment Lease & Rental	1,000.00	0.00	0%	1,000.00	1,250.00	1,500.00	1,750.00	Rent equipment we don't own or need to own
2-42-00-270	SEWER - Insurance	11,000.00	10,503.60	23%	13,500.00	14,500.00	15,500.00	16,500.00	Allocation distributed to this department
2-42-00-510	SEWER - Printing & Stationary	500.00	340.58	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-42-00-511	SEWER - Household Goods & Miscellaneous Supplies	600.00	321.20	0%	600.00	650.00	700.00	750.00	Enzymes etc.
2-42-00-513	SEWER - Contracted Services	17,000.00	27,917.25	0%	17,000.00	60,000.00	20,000.00	22,000.00	Effluent sampling, weed haresting in 2025
2-42-00-516	SEWER - Alarm	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No alarms budgeted
									Lift station pumps, alarms, etc.
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	13,341.29	0%	15,000.00	16,000.00	17,000.00	17,500.00	Aerators
2-42-00-521	SEWER - Fuel & Oil	2,300.00	2,625.12	2%	2,350.00	2,400.00	2,500.00	2,600.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	1,500.00	0.00	0%	1,500.00	1,600.00	1,700.00	1,800.00	Allocation distributed to this department
2-42-00-523	SEWER - Small Tools	500.00	0.00	0%	500.00	500.00	500.00	500.00	shovels, hammers, picks etc.
									Line breaks,
									video inspections, etc.
2-42-00-525	SEWER - Water & Sewer Infrastructure	33,000.00	47,242.52	6%	35,000.00	35,000.00	38,000.00	38,000.00	about 15K per vent (major)
2-42-00-530	SEWER - Chemical Supplies	12,000.00	11,519.75	0%	12,000.00	13,000.00	13,600.00	14,000.00	Live Bacteria, Degreaser, Etc. based on 5 year average
2-42-00-540	SEWER - Power	112,000.00	52,460.96	-33%	75,000.00	76,000.00	77,000.00	78,000.00	Allocation distributed to this department
2-42-00-761	SEWER - Transfer to Reserves	180,000.00	180,000.00	-53%	85,000.00	85,000.00	85,000.00	85,000.00	Transfer of lagoon water sales to reserve
									Sewer Line (3100062)
2-42-00-831	SEWER - Debenture Principle	82,600.00	82,593.98	5%	86,520.00	53,047.00	55,400.00	55,400.00	50 St Widening (4000150)
									Sewer Line (3100062)
2-42-00-832	SEWER - Debenture Interest	11,800.00	11,720.49	-34%	7,795.00	4,161.00	4,100.00	4,100.00	50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	84,668.65	90,687.34	-2%	82,562.53	99,100.00	105,000.00	110,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	1,200.00	2,266.72	67%	2,000.00	2,300.00	2,600.00	3,100.00	Anticipated OT based on previous years
2-43-00-130	GARBAGE - Employer Contributions	12,700.30	13,200.03	4%	13,210.00	15,856.00	16,800.00	17,600.00	Percentage of salary allocated to this cost center
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	2,800.00	2,582.13	0%	2,800.00	2,800.00	2,800.00	2,800.00	7% of \$40k premium based on wage distribution
2-43-00-215	GARBAGE - Freight & Postage	800.00	457.19	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% through Administration
2-43-00-270	GARBAGE - Insurance	3,300.00	3,152.36	27%	4,200.00	4,400.00	4,600.00	4,800.00	Allocation distributed to this department

									Garbage disposal at Leduc Regional Landfill based on 5 year average
2-43-00-300	GARBAGE - Landfill Fees & Charges	48,000.00	18,991.63	-54%	22,000.00	22,000.00	22,000.00	22,000.00	
2-43-00-510	GARBAGE - Printing & Stationary	500.00	340.58	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-43-00-513	GARBAGE - Contracted Services	27,000.00	21,837.34	4%	28,000.00	29,500.00	31,000.00	33,000.00	GFL- grass based on 5 year average (Contract ends in 2025)
2-43-00-514	GARBAGE - Garbage Service Contract	91,000.00	98,517.49	10%	100,000.00	105,000.00	112,000.00	118,000.00	GFL- waste based on 5 year average
2-43-00-515	GARBAGE - Recycling Service Contract	40,000.00	36,673.96	4%	41,500.00	43,000.00	45,000.00	48,000.00	GFL- recycle based on 5 year average
2-43-00-540	GARBAGE - Power	2,100.00	851.16	-55%	950.00	1,050.00	1,150.00	1,250.00	Allocation distributed to this department
2-43-00-541	GARBAGE - Natural Gas	9,700.00	4,465.09	-47%	5,100.00	5,200.00	5,300.00	5,400.00	Allocation distributed to this department
2-43-00-761	GARBAGE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-49-00-513	RECYCLING - Contracted Services	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-49-00-515	RECYCLING - Recycling Service Contract	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-51-00-110	FAMILY SERV - Wages & Salaries	36,600.00	34,919.78	-47%	19,344.00	21,000.00	23,000.00	25,000.00	Per distribution
2-51-00-115	FAMILY SERV - Overtime	500.00	0.00	0%	500.00	500.00	500.00	500.00	Estimated overtime to be paid. Will be adjusted once the new programs/events are identified.
2-51-00-130	FAMILY SERV - Employer Contributions	5,490.00	5,623.58	-40%	3,288.48	3,570.00	3,910.00	4,250.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	1,600.00	1,844.38	0%	1,600.00	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-51-00-140	FAMILY SERV - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-51-00-148	FAMILY SERV - Training & Development	2,500.00	380.95	-20%	2,000.00	2,200.00	2,300.00	2,400.00	Conferences, training etc (combined with meals and lodging)
2-51-00-210	FAMILY SERV - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	92.03	0%	500.00	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	700.00	457.19	-29%	500.00	500.00	550.00	550.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	750.00	1,012.20	-27%	550.00	550.00	550.00	550.00	Landline expense only, cell phone moved to Dept 26
2-51-00-220	FAMILY SERV - Advertising	2,100.00	1,300.00	-48%	1,100.00	1,100.00	1,200.00	1,200.00	Departmental program promotional materials Awareness campaign materials
2-51-00-221	FAMILY SERV - Program Hosting Expense	8,000.00	7,552.00	50%	12,000.00	12,000.00	14,000.00	14,000.00	National Volunteer Week \$5000, Seniors Week \$2800, Calmar Youth Council \$800, Community Connections Event \$500, Indigenous Awareness Event \$1000, Good Neighbour Program Bi-Monthly \$600, Miscellaneous Other Programming \$1300
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	13,800.00	13,551.00	1%	14,000.00	14,200.00	14,200.00	14,200.00	Town of Calmar 20% share of regional service
2-51-00-225	FAMILY SERV - Volunteer Recognition	2,000.00	2,000.00	25%	2,500.00	2,500.00	2,500.00	2,500.00	Volunteer honorariums
2-51-00-231	FAMILY SERV - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-260	FAMILY SERV - Office Rental	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-51-00-270	FAMILY SERV - Insurance	600.00	455.97	-100%	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	814.08	0%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	300.00	24.30	0%	300.00	300.00	300.00	300.00	General supplies
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	400.00	0.00	0%	400.00	400.00	400.00	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	1,050.00	749.16	-100%	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-541	FAMILY SERV - Natural Gas	1,625.00	811.41	-100%	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-590	FAMILY SERV - Other General Expenses	500.00	185.92	0%	500.00	500.00	500.00	500.00	
2-51-01-511	FAMILY SERV - Christmas Elves Prog. Donation Exp.	5,750.00	5,349.23	-30%	4,000.00	4,000.00	4,000.00	4,000.00	Christmas Elves expenses combined
2-51-01-512	FAMILY SERV - Christmas Elves Prog. Hosting Exp.	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-61-00-110	MUNI DEV - Wages & Salaries	88,780.00	84,010.52	52%	135,348.40	140,000.00	145,000.00	152,000.00	Per distribution (would include shifting the park and rec positon to planning in short term contract - 2 years with option to extend based on growth
2-61-00-115	MUNI DEV - Overtime	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no overtime budgeted
2-61-00-130	MUNI DEV - Employer Contributions	13,317.00	9,103.90	52%	20,302.26	21,000.00	21,750.00	22,800.00	Percentage of salary allocated to this cost center
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	1,600.00	1,844.38	0%	1,600.00	1,600.00	1,600.00	1,600.00	4% of \$40k premium based on wage distribution
2-61-00-140	MUNI DEV - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-61-00-148	MUNI DEV - Training & Development	2,500.00	1,665.78	20%	3,000.00	4,200.00	4,600.00	5,200.00	APPI/CIP/ADOA
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	1,000.00	480.00	200%	3,000.00	3,000.00	3,000.00	3,000.00	To cover expenses if Subdivision/Development is appealed

2-61-00-210	MUNI DEV - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-215	MUNI DEV - Freight & Postage	1,500.00	914.35	0%	1,500.00	1,500.00	1,500.00	1,500.00	Based on 5 year average
2-61-00-217	MUNI DEV - Telephone	1,200.00	900.74	0%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-61-00-220	MUNI DEV - Advertising	3,200.00	7,211.02	-38%	2,000.00	2,200.00	2,200.00	2,200.00	Subdivision, bylaws and open houses. This considers Council's advertising bylaw.
2-61-00-221	MUNI DEV - Title & Land Searches	1,000.00	1,311.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Information gathering for developments based on 5 year average
2-61-00-222	MUNI DEV - Memberships & Subscriptions	1,300.00	759.02	54%	2,000.00	2,100.00	2,250.00	1,500.00	CPIA, CIP, APPI
2-61-00-223	MUNI DEV - Subdivision & Development Costs	0.00	7,683.25	#DIV/0!	0.00	0.00	0.00	0.00	Planning consultation (\$0 the last 5 years)
2-61-00-230	MUNI DEV - Engineering Fees	40,000.00	35,621.30	-13%	35,000.00	35,000.00	35,000.00	35,000.00	Review drawings and consultation on development
2-61-00-231	MUNI DEV - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Inspections for FAC, CCC, sub. and dev. review
2-61-00-232	MUNI DEV - Inspection Fees	18,000.00	20,778.63	6%	19,000.00	19,500.00	20,000.00	21,000.00	Allocation changed to 100% Administration
2-61-00-233	MUNI DEV - Legal Fees	12,500.00	15,030.50	0%	12,500.00	12,500.00	12,500.00	12,500.00	Building, Electrical, Plumbing Inspections
2-61-00-234	MUNI DEV - Planning Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Consultation for agreements etc. (5 year av with \$0 in 2022)
2-61-00-510	MUNI DEV - Printing & Stationary	800.00	474.04	0%	800.00	800.00	800.00	800.00	No budget is anticipated
2-61-00-513	MUNI DEV - Contracted Services	30,000.00	23,617.97	13%	34,000.00	35,000.00	36,200.00	37,000.00	Based on 5 year average
2-61-00-515	MUNI DEV - Other Contracted Services	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	GIS annual fee + asset management + planning support as needed
2-61-00-520	MUNI DEV - Cost of Land Sold	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	2024 re-do LUB
2-61-00-540	MUNI DEV - Admin Power	175.00	0.00	-100%	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-110	COMM SER - Wages & Salaries	118,000.00	111,088.59	-5%	111,738.24	115,000.00	119,000.00	123,000.00	Changed distribution
2-62-00-115	COMM SER - Overtime	2,350.00	756.56	4%	2,450.00	2,550.00	2,550.00	2,550.00	No budget is anticipated
2-62-00-130	COMM SER - Employer Contributions	17,700.00	14,959.50	-5%	16,760.74	17,250.00	17,850.00	18,450.00	No budget is anticipated
2-62-00-136	COMM SER - Workers' Compensation Board Fees	3,200.00	3,319.90	0%	3,200.00	3,200.00	3,200.00	3,200.00	2% of Wages and Salaries used for calculation
2-62-00-140	COMM SER - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Percentage of salary allocated to this cost center
2-62-00-148	COMM SER - Training & Development	2,000.00	2,973.61	25%	2,500.00	2,800.00	3,000.00	3,200.00	8% of \$40k premium based on wage distribution
2-62-00-210	COMM SER - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-62-00-212	COMM SER - Mileage	2,000.00	55.27	0%	2,000.00	2,000.00	2,000.00	2,000.00	EDAC Conference + Community Economic Development Course (2 modules)
2-62-00-215	COMM SER - Freight & Postage	700.00	457.19	0%	700.00	700.00	700.00	700.00	No budget is anticipated
2-62-00-217	COMM SER - Telephone	600.00	600.00	0%	600.00	600.00	600.00	600.00	For business visits / Conference / - when the cruiser is unavailable
2-62-00-220	COMM SER - Advertising	25,000.00	8,314.23	-40%	15,000.00	16,000.00	17,000.00	18,000.00	Based on 5 year average
2-62-00-222	COMM SER - Memberships & Subscriptions	6,500.00	940.50	31%	8,500.00	8,500.00	9,000.00	9,000.00	\$50 x 12 months
2-62-00-223	COMM SER - Promotion & Research	3,200.00	10,699.77	525%	20,000.00	20,000.00	23,000.00	25,500.00	Developing marketing & advertising material
2-62-00-231	COMM SER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Executive Pulse - Biz Database - Alliance membership, EDA, EDAC
2-62-00-510	COMM SER - Printing & Stationary	900.00	833.98	0%	900.00	900.00	900.00	900.00	EDAC Chamber (this will go up in 2024. We only got a 1 time deal of 2000.00 for 2023)
2-62-00-511	COMM SER - Miscellaneous	600.00	279.66	0%	600.00	600.00	600.00	600.00	Council, admin, and new bussiness swag as well as welcome bags
2-62-00-513	COMM SER - Contracted Services	4,700.00	5,385.96	-100%	0.00	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-62-00-540	COMM SER - Power	175.00	0.00	-100%	0.00	0.00	0.00	0.00	Based on 5 year average
2-62-00-761	COMM SER - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Committee meeting hosting (this may have to go up if we get an Ec Dev Committee)
2-62-00-900	COMM SER - Grants to Others	35,000.00	16,000.00	129%	80,000.00	0.00	0.00	0.00	New business welcome letter
2-72-00-110	REC FAC - Arena - Wages & Salaries	114,196.00	116,658.93	-1%	112,980.38	120,000.00	122,000.00	124,000.00	Way finding signage / Posters
									reallocated to promotion
									Changed allocation
									No budget is anticipated
									\$53,000 Mainstreet Façade Improvement Grant Program - 2 year program \$27,000 DIG Carryover Need to think about future grant programs.
									Per distribution

2-72-00-112	REC FAC - Arena - Getaway Supervisors Contract	20,000.00	17,444.02	0%	20,000.00	20,000.00	20,000.00	20,000.00	Getaway Employees (6 weeks and 1 week before and after)
2-72-00-115	REC FAC - Overtime	2,280.00	9,440.00	1%	2,300.00	2,350.00	2,350.00	2,350.00	2% of Wages and Salaries used for calculation
2-72-00-130	REC FAC - Employer Contributions	20,129.40	16,325.90	-1%	19,947.06	21,000.00	21,300.00	21,600.00	Percentage of salary allocated to this cost center
2-72-00-136	REC FAC - Workers' Compensation Board Fees	3,200.00	3,319.90	0%	3,200.00	3,200.00	3,200.00	3,200.00	8% of \$40k premium based on wage distribution
2-72-00-140	REC FAC - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development ARPA or sports and recreation conferences as well as recreation course at UoA
2-72-00-148	REC FAC - Training & Development	2,900.00	158.10	55%	4,500.00	4,500.00	4,600.00	4,800.00	No budget is anticipated
2-72-00-210	REC FAC - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-72-00-212	REC FAC - Mileage	1,000.00	0.00	10%	1,100.00	1,200.00	1,200.00	1,200.00	0.00
2-72-00-215	REC FAC - Freight & Postage	750.00	495.63	7%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-72-00-217	REC FAC - Telephone	1,600.00	2,741.68	6%	1,700.00	1,800.00	1,800.00	1,800.00	Based on 5 year average
2-72-00-220	REC FAC - Advertising	2,000.00	0.00	-25%	1,500.00	1,500.00	1,500.00	1,500.00	various medium (Town will use their own medium mainly)
2-72-00-221	REC FAC - Promotions & Hosting	15,000.00	4,136.03	-47%	8,000.00	8,000.00	9,000.00	9,000.00	Get Away and Farmers Day
2-72-00-222	REC FAC - Memberships & Subscriptions	900.00	315.00	11%	1,000.00	1,100.00	1,100.00	1,100.00	Alberta Recreation & Parks Association etc
2-72-00-225	REC FAC - Volunteer Recognition	1,100.00	125.00	9%	1,200.00	1,300.00	1,300.00	1,300.00	Volunteer honourariums
2-72-00-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin Program Centre general maintenance with 3 year cycle
2-72-00-250	REC FAC - Facility Maintenance	4,100.00	1,223.66	2%	4,200.00	4,300.00	6,300.00	4,400.00	painting (next time is 2026)
2-72-00-270	REC FAC - Insurance	2,800.00	2,713.79	32%	3,700.00	4,000.00	4,300.00	4,600.00	Allocation distributed to this department
2-72-00-510	REC FAC - Printing & Stationary	3,000.00	2,546.33	3%	3,100.00	3,200.00	3,200.00	3,200.00	Based on 5 year average
2-72-00-511	REC FAC - Household & Miscellaneous Supplies	1,000.00	61.56	0%	1,000.00	1,000.00	1,000.00	1,000.00	Parks appreciation week, office supplies, staff BBQ etc
2-72-00-513	REC FAC - Contracted Services	1,000.00	1,128.68	0%	1,000.00	1,000.00	1,000.00	1,000.00	Eliminate Pronto
2-72-00-540	REC FAC - Power	4,900.00	3,259.15	-35%	3,200.00	3,300.00	3,400.00	3,500.00	Allocation distributed to this department
2-72-00-541	REC FAC - Natural Gas	3,950.00	2,025.51	-39%	2,400.00	2,500.00	2,600.00	2,700.00	Allocation distributed to this department
2-72-00-590	REC FAC - Communities In Bloom Expenses	30,000.00	27,381.28	0%	30,000.00	30,000.00	30,000.00	30,000.00	CIB \$30,000
2-72-00-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-00-823	Financing - Solar Panels on Arena	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-72-01-110	REC FAC - Wages & Salaries	108,209.00	129,205.03	4%	112,537.10	153,000.00	155,000.00	158,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	1,800.00	5,246.64	233%	6,000.00	6,200.00	6,600.00	7,000.00	Estimated OT based on previous years
2-72-01-117	REC FAC - Casual Labour-Parks	38,000.00	19,287.97	0%	38,000.00	38,000.00	38,000.00	38,000.00	based on 2022 amount
2-72-01-130	REC FAC - Employer Contributions	16,231.35	25,496.69	25%	20,256.68	27,540.00	27,900.00	28,440.00	Percentage of salary allocated to this cost center
2-72-01-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,213.25	0%	2,400.00	2,400.00	2,400.00	2,400.00	6% of \$40k premium based on wage distribution
2-72-01-140	REC FAC - Meals & Lodging	1,500.00	891.09	-100%	0.00	0.00	0.00	0.00	Combined into Training & Development Pesticide Applicator Course Turf Management Course
2-72-01-148	REC FAC - Training & Development	3,000.00	2,691.82	63%	4,900.00	5,300.00	5,500.00	5,700.00	AARFP Courses
2-72-01-220	REC FAC - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00	Advertisemnt mainly in-house
2-72-01-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin General Misc. Top Spray/Mulch, fence repair, paint buildings, signage replacement, boards around parks, etc.
2-72-01-250	REC FAC - Facility Maintenance	50,000.00	43,760.33	0%	50,000.00	51,000.00	52,000.00	53,000.00	
2-72-01-260	REC FAC - Equipment Lease & Rental	2,000.00	2,401.92	5%	2,100.00	2,200.00	2,300.00	2,400.00	Fence rentals, lawn roller, signs etc
2-72-01-270	REC FAC - Insurance	4,900.00	4,738.58	145%	12,000.00	13,000.00	14,000.00	15,000.00	Allocation distributed to this department
2-72-01-511	REC FAC - Miscellaneous Supplies	10,000.00	6,611.09	0%	10,000.00	10,000.00	10,000.00	10,000.00	Waste, Dispensers & Receptacles Porta-Potties, Tree Pruning Services Weed control contracted services
2-72-01-513	REC FAC - Contracted Services	22,000.00	27,025.83	25%	27,500.00	28,000.00	29,000.00	30,000.00	
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,300.00	6,704.38	0%	16,300.00	16,600.00	17,000.00	17,500.00	lights, batteries, mower blades, belts etc
2-72-01-521	REC FAC - Fuel & Oil	9,500.00	8,456.71	1%	9,600.00	9,700.00	9,800.00	9,900.00	Allocation distributed to this department
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	2,700.00	1,446.32	4%	2,800.00	2,900.00	3,000.00	3,200.00	filters, batteries, mirror, tires etc
2-72-01-523	REC FAC - Small Tools	1,300.00	543.28	8%	1,400.00	1,500.00	1,550.00	1,625.00	Shovels, hammers, garden tools etc.
2-72-01-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-110	REC FAC - Wages & Salaries	108,209.00	132,969.77	4%	112,537.10	115,000.00	118,000.00	121,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	1,800.00	5,760.61	233%	6,000.00	6,200.00	6,600.00	7,000.00	Estimated OT based on previous years
2-72-02-117	REC FAC - Arena - Casual Labour	15,000.00	23,463.95	13%	17,000.00	19,000.00	19,000.00	19,000.00	Arena casual hours

2-72-02-130	REC FAC - Employer Contributions	16,231.35	25,297.77	18%	19,131.31	19,550.00	20,060.00	20,570.00	Percentage of salary allocated to this cost center
2-72-02-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,213.22	0%	2,400.00	2,400.00	2,400.00	2,400.00	6% of \$40k premium based on wage distribution
2-72-02-140	REC FAC - Meals & Lodging	2,100.00	1,871.39	-100%	0.00	0.00	0.00	0.00	Combined with Training & Development
2-72-02-148	REC FAC - Training & Development	3,500.00	3,262.05	66%	5,800.00	6,000.00	6,400.00	6,800.00	AARFP Courses & Training for all involved staff
2-72-02-215	REC FAC - Freight & Postage	700.00	457.05	7%	750.00	800.00	820.00	850.00	Based on 5 year average
2-72-02-217	REC FAC - Telephone	2,500.00	2,315.70	4%	2,600.00	2,700.00	2,700.00	2,700.00	Based on 5 year average
2-72-02-222	REC FAC - Memberships	900.00	441.00	11%	1,000.00	1,150.00	1,250.00	1,350.00	Music license, AARFP, Regional Conference etc
2-72-02-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-02-250	REC FAC - Facility Maintenance	20,000.00	24,097.07	13%	22,500.00	23,000.00	23,500.00	24,000.00	Floors, General, Cleaning
2-72-02-270	REC FAC - Insurance	30,900.00	29,582.05	23%	38,000.00	39,000.00	40,000.00	41,000.00	Allocation distributed to this department
2-72-02-510	REC FAC - Printing & Stationary	600.00	340.48	8%	650.00	750.00	750.00	750.00	Based on 5 year average
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	11,000.00	12,559.38	9%	12,000.00	13,000.00	13,400.00	14,000.00	Paper towel, floor finish, decorations etc, based on 5 year average
2-72-02-513	REC FAC - Contracted Services	15,300.00	10,285.77	0%	15,300.00	15,400.00	15,800.00	16,000.00	Garbage pickup, cable, internet, etc
2-72-02-516	REC FAC - Alarm	500.00	100.00	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	14,000.00	23,341.70	114%	30,000.00	30,000.00	15,500.00	16,250.00	Compressor maint starting 2024/25 on a 4 year cycle
2-72-02-521	REC FAC - Fuel & Oil	1,500.00	1,650.22	13%	1,700.00	1,900.00	1,900.00	2,000.00	Based on 5 year average
2-72-02-523	REC FAC - Small Tools	600.00	200.03	0%	600.00	700.00	700.00	700.00	hammers, screw drivers, flashlights etc
2-72-02-540	REC FAC - Power	87,500.00	47,432.52	-46%	47,000.00	49,000.00	51,000.00	53,000.00	Allocation distributed to this department
2-72-02-541	REC FAC - Natural Gas	32,350.00	22,586.49	3%	33,300.00	34,300.00	35,300.00	36,300.00	Allocation distributed to this department
2-72-02-590	REC FAC - Safety Equipment	3,000.00	1,885.00	0%	3,000.00	3,000.00	3,000.00	3,000.00	eye wash station, first aid kits, gas calibration, etc
2-72-02-591	REC FAC - Donations	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	5,956.91	5,897.73	-6%	5,598.00	5,228.00	5,228.00	5,228.00	As per debenture schedule
2-72-02-822	Solar Panel Loan Principle	11,816.65	11,875.83	3%	12,177.00	12,547.00	12,547.00	12,547.00	As per debenture schedule
2-72-02-920	REC FAC - Bad Debts	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-72-03-221	Calmar Fair Days	30,000.00	22,688.50	-13%	26,000.00	26,800.00	30,000.00	32,000.00	expecting increase in cost of fireworks (subject to decision on drive in movie)
2-72-04-221	Farmer's Day/Canada Day	1,000.00	22,298.85	1400%	15,000.00	15,000.00	15,000.00	15,000.00	
2-72-05-221	Christmas in the Park	11,500.00	10,755.93	17%	13,500.00	13,500.00	13,500.00	13,500.00	expecting increase in cost of sleigh rides
2-72-06-221	First Night	8,500.00	7,142.86	47%	12,500.00	14,000.00	14,800.00	16,000.00	expecting increase in cost of fireworks
2-74-00-110	CULTURE - Wages & Salaries	134,000.00	105,744.59	-9%	121,900.00	122,000.00	123,000.00	123,000.00	Increase hours of operation & 2% COLA
2-74-00-115	CULTURE - Overtime	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-00-130	CULTURE - Employer Contributions	24,000.00	15,320.81	-25%	18,000.00	18,500.00	19,000.00	19,000.00	Percentage of salary allocated to this cost center
2-74-00-136	CULTURE - Workers' Compensation Board Fees	2,000.00	1,844.33	0%	2,000.00	2,200.00	2,300.00	2,300.00	Percentage of salary allocated to this cost center.
2-74-00-140	CULTURE - Meals	200.00	66.59	50%	300.00	300.00	400.00	400.00	Conferences and Training
2-74-00-148	CULTURE - Training & Development	1,000.00	185.47	50%	1,500.00	1,700.00	1,800.00	1,800.00	Conferences and Training for staff and board members
2-74-00-150	CULTURE - Honorariums	1,000.00	790.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honorariums
2-74-00-212	CULTURE - Mileage	400.00	898.64	0%	400.00	400.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	66.25	0%	100.00	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	1,000.00	1,819.22	92%	1,920.00	1,920.00	2,000.00	2,000.00	Allocation distributed to this department - library to look into internet phone
2-74-00-220	CULTURE - Advertising & Promotions	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	1,000.00	461.62	-40%	600.00	600.00	700.00	700.00	Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	2,000.00	5,343.92	70%	3,408.00	2,100.00	2,500.00	2,500.00	Program materials & supplies following Plan of Service (carry over from LC in 2024)
2-74-00-224	CULTURE - Subscriptions	1,200.00	665.07	-33%	800.00	800.00	800.00	800.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	5,715.50	0%	2,100.00	2,100.00	2,100.00	2,100.00	Audit fees have not been made aware of any changes
2-74-00-233	CULTURE - Legal Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-00-250	CULTURE - Building Repairs & Maintenance	100.00	0.00	0%	100.00	100.00	100.00	100.00	limited building repairs
2-74-00-270	CULTURE - Insurance	1,671.00	1,523.79	1%	1,680.00	1,700.00	1,800.00	1,800.00	renewal in late fall **only charge premium related to contents**
2-74-00-510	CULTURE - Printing & Stationary	1,000.00	2,716.62	200%	3,000.00	3,000.00	3,200.00	3,200.00	Office supplies and promotional material
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	400.00	429.88	0%	400.00	500.00	500.00	500.00	Cleaning and bathroom Supplies
2-74-00-512	CULTURE - Janitor Contract	3,000.00	2,581.71	0%	3,000.00	3,000.00	3,000.00	3,000.00	Cleaning contract

2-74-00-520	CULTURE - Equipment Parts,Repairs & Maint.	500.00	4,576.09	0%	500.00	500.00	600.00	600.00	computer and printer repairs
2-74-00-521	CULTURE - Furnishings	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	replace furniture as needed
2-74-00-523	CULTURE - Books & Videos	10,000.00	10,627.79	-40%	6,000.00	6,000.00	6,500.00	6,500.00	Purchase of items for lending following Plan of Service & PLSB Best Practices
2-74-00-540	CULTURE - Power	4,200.00	5,002.56	-5%	4,000.00	4,200.00	4,200.00	4,200.00	Allocation distributed to this department - have not been informed of any changes
2-74-00-541	CULTURE - Natural Gas	3,200.00	4,349.39	13%	3,600.00	3,700.00	3,700.00	3,700.00	Allocation distributed to this department - have not been informed of any changes
2-74-00-590	CULTURE - Other General Expenses	-19,071.00	0.00	-100%	0.00	0.00	0.00	0.00	Council budget adjustment
2-74-00-761	CULTURE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	11,191.10	0%	11,000.00	11,000.00	11,000.00	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Audit fees to be paid by Administration
2-74-01-250	CULTURE - Building Repairs & Maintenance	1,000.00	3,628.08	0%	1,000.00	1,000.00	1,000.00	1,000.00	No large repairs anticipated
2-74-01-270	CULTURE - Insurance	2,300.00	2,216.63	30%	3,000.00	3,200.00	3,400.00	3,600.00	Allocation distributed to this department
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	0.00	0%	500.00	500.00	500.00	500.00	Office Equipment
2-97-00-745	REQUISITION - Education - Residential	564,260.00	564,259.40	10%	617,919.00	630,277.38	642,882.93	655,740.59	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-750	REQUISITION - Education - Non-Residential	176,720.00	176,720.00	6%	187,037.00	190,777.74	194,593.29	198,485.16	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-755	REQUISITION - Leduc Foundation	7,100.00	7,103.00	11%	7,866.00	8,100.00	8,600.00	9,100.00	Expense GL to offset Revenue collected on behalf of the Leduc Regional Housing Authority
2-97-00-757	REQUISITION - Rural Policing Levy	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		7,094,460.69	6,594,182.53		7,276,262.04	7,425,310.12	7,606,493.22	7,800,803.75	
		-73.31			-152,183.46	-43.92	-0.60	-109.18	(SURPLUS)/DEFICIT

**increased 12 & 26 WCB premiums to reflect actual

**updated ASFF to 2024 actual

**updated LHF to actual

**updated tax revenue based on no change to tax rates

**updated minimum tax levy to actual

**increased the fire services agreement to \$180k based on 2023 actual

**moved the RCMP from 21 to 00

**changed P&R employee to be in planning

**reduced contingency to \$50k

**updated EV charger power

**update EM management contract to remove \$20k from County but expense live exercise

**reduced bulk water sales

**increased water sales based on the reduction of bulk water sales

**updated sewer revenue

**adjusted sale of lagoon water to current actual

**reduced PW wages

**reduced water purchases

**reduced lagoon sales transfer to reserve

**reduced landfill charges

**increased garbage contracted services

**increased FCSS programming budget

**reduced LUB expense based on hiring a planning intern

**increased promotional materials

**increased first night because of fire works

**increased Calmar Days expense

**increased arena maintenance for compressors in 2024 & 2025

**increased reserve transfers & contingency to balance future years

**increased OT for P&R

**added e-scribe subscription to legislative

Approved this 06th day of May, 2024

Mayor Carnahan: _____

**change cost share because of P&R staaff
**consultant utility analysis

TOWN OF CALMAR

2024 - 2028 Capital Expenditures Budget

Project Description	2024 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Dog Park Fence Upgrade	6,000				6,000		Parks Facility Reserve
Arena Ceiling Insulation	54,778				27,389	27,389	Arena Reserve & Leduc County
Arena Floor Replacement (foyer)	10,000				5,000	5,000	Arena Reserve & Leduc County
Removal of Quonset	10,000				10,000		Parks Facility Reserve + to be discussed with LC
New aerators 8 X 7.5hp	70,000				70,000		Infrastructure Reserve
Spray Park - Electrical Component	15,000				15,000		Reserve + to be discussed with LC
6 in water pump	72,000				72,000		Infrastructure Reserve
Walking Trail Behind School	63,000				63,000		Trail & Infrastructure Reserve
Hwy 39 Sanitary Sewer Line	100,000				100,000		Infrastructure Reserve
47 Ave Sanitary Sewer Line	402,500	402,500			0		LGFF
47 Ave Overlay	243,800	146,263			97,537		LGFF & CCBF Grants & Infrastructure Reserve
Pickup Truck for Peace Officer	75,000				75,000		Infrastructure Reserve
Arena Lighting	20,000				10,000	10,000	Arena Reserve & Leduc County
Thomas Six Purchase	10,000				10,000		Infrastructure Reserve
Vehicle Lift	24,000				24,000		Infrastructure Reserve
Repairs to Fencing at Diamonds	15,000				7,500	7,500	Parks Facility Reserve & Leduc County
Total	1,191,078	548,763	0	0	592,426	49,889	

Approved this 06th day of May, 2024

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Mayor Carnahan: _____

Project Description	2025 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 52 Street	944,440	590,567			353,873		LGFF & CCBF Grant & Infrastructure Reserve
Transportation Master Plan	30,000			30,000			From Operating
Water Master Plan	20,000			20,000			From Operating
Sanitary Master Plan	40,000			40,000			From Operating
Storm Water Master Plan	40,000			40,000			From Operating
Security Camera Upgrade @ Arena	17,000				8,500	8,500	Arena Facility Reserve & Leduc County
New aerators 8 X 7.5hp	69,000				69,000		Infrastructure Reserve

Total	1,160,440	590,567	0	130,000	431,373	8,500	
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Approved this 06th day of May, 2024

Mayor Carnahan: _____

Project Description	2026 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 52 Street	1,059,440	590,567	468,873				LGFF & CCBF & Debenture
Transportation Master Plan	30,000			30,000			From Operating
Water Master Plan	5,000			5,000			From Operating
Sanitary Master Plan	10,000			10,000			From Operating
Storm Water Master Plan	10,000			10,000			From Operating
ES - CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	20,000				20,000		Infrastructure Reserve
ES - CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	7,000				7,000		Infrastructure Reserve
ES - CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	7,000				7,000		Infrastructure Reserve

Total	1,148,440	590,567	468,873	55,000	34,000	0	
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Approved this 06th day of May, 2024

Mayor Carnahan: _____

Project Description	2027 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Upgrade to 49 Street (like what was done on 52 St)	1,805,500	590,567	1,214,933				LGFF & CCBF & Debenture
Upgrade 50 A Ave	105,800		105,800				Debenture
Upgrade to 48 Street	142,025		142,025				Debenture
51 Street Upgrade (49 Ave - 44 Ave)	1,117,520		1,117,520				Debenture
Upgrade to 48 Ave	151,800		151,800				Debenture
Overlay on 48 Ave (asphalt overlay)	209,300		209,300				Debenture
Sidewalk Repair/Maintenance	250,000		250,000				Debenture
Offsite Levy Bylaw Review	25,000			25,000			From Operating
Downtown Drainage & Prelim Design	15,000			15,000			From Operating
Outdoor Rink Boards	88,000		44,000			44,000	Debenture & Leduc County
Parks & Rec Truck	50,000		50,000				Debenture
Walking Trails	150,000		150,000				Debenture
Sand & Salt Shelter	75,350				75,350		Infrastructure Reserve
Electronic Sign	131,000		131,000				Debenture
New Bleachers at Arena	40,000				20,000	20,000	Arena Facilities Reserve & Leduc County
Total	4,356,295	590,567	3,566,378	40,000	95,350	64,000	

Approved this 06th day of May, 2024

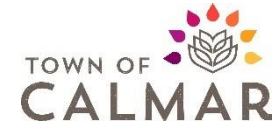
Mayor Carnahan: _____

Project Description	2028 Budget	Fed/Prov. Grant	Debenture	Operating	From Reserve	Other	Notes
Ice Slab at Arena	1,165,000	590,567			515,743	515,743	LGFF & CCBF & Infrastructure & Leduc County
Sidewalk Repairs/Maintenance	250,000				250,000		Infrastructure Reserve
Spray Park Play Structure	101,000				101,000		Infrastructure Reserve + to be discussed with LC
Spray Park Play Structure (Inclusive)	150,000				150,000		Infrastructure Reserve + to be discussed with LC
Drive In Movie	20,000				20,000		Parks Facility Reserve
Block Party	10,700				10,700		Parks Facility Reserve
Portable Stage	5,000				5,000		Parks Facility Reserve
Tables & Chairs	5,000				5,000		Parks Facility Reserve
Solar Lighting for Walkways	144,000				144,000		Infrastructure Reserve
Total	1,850,700	590,567	0	0	1,201,443	515,743	

Approved this 06th day of May, 2024

Mayor Carnahan: _____

Total (next 5 years)	9,706,953	2,911,031	4,035,251	225,000	2,354,592	638,132	
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Town of Calmar

Growth Report for Discussion

Meeting:	Committee of the Whole
Meeting Date:	April 24, 2024
Originated By:	CAO Losier
Title:	Growth Report – March 2024
Approved By:	CAO Losier
Agenda Item Number:	8 A

BACKGROUND:

The following table depicts the development permit approved in March.

Permit #	Date applied	Civic Address	Applicant	Project	Value	Variance	Type	Authority	Date approved	Comments
2024-015D	March 8, 2024	5113-52 street	David Braun	Attached garage	\$ 15,000.00	yes	side yard	MPC	Mar. 22/24	Development may not occur
2024-016D	March 19, 2024	5024 47 Street	Donald Faulkner	Front yard fence	\$ 4,000.00	yes	fence height	MPC	Mar. 22/24	N/A