

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD
IN PERSON AND VIRTUALLY ON FEBRUARY 20, 2024,
COMMENCING AT 6:30 PM**

GoToMeeting

Public Access Code: 211-016-493

AGENDA

- | <u>ITEM</u> | <u>SOURCE</u> |
|--------------------|---|
| 1. | Call to Order |
| 2. | Adoption of Agenda |
| 3. | Public Hearings - None |
| 4. | Delegations - None |
| 5. | Adoption of Minutes
a) Regular Council Meeting – February 05, 2024 |
| 6. | Unfinished Business – None |
| 7. | Bylaws or Policies
a) Bylaw #2024-03 – Parkland Bylaw
b) Bylaw #2020-14 – Off Road Vehicles Bylaw – Discussion Only
c) Bylaw #2022-21 – Procedural Bylaw - Discussion Only
d) Committee of the Whole Bylaw - Discussion Only |
| 8. | New Business
a) 2024 Regional Assessment Review Board Appointments
b) Canada Day
c) Recreation Board
d) Chronicle Discussion |
| 9. | Financial
a) 2023 Operating Surplus Transfer |
| 10. | Department Reports - None |
| 11. | Council and Committee Reports - None |
| 12. | Correspondence
a) RCAF Centenary Dinner Invitation |
| 13. | Clarification of Agenda Business – (Open mic) |
| 14. | Closed Session
a) Development - (Pursuant to Section 25(1)(b) of the Freedom of Information and Protection of Privacy Act)
b) Personnel - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act).
c) Personnel - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act).
d) Personnel - (Pursuant to Section 24(1)(b)(i) of the Freedom of Information and Protection of Privacy Act). |
| 15. | Adjournment |

**REGULAR MEETING OF COUNCIL
OF THE TOWN OF CALMAR WAS HELD IN PERSON
AND VIRTUALLY ON MONDAY FEBRUARY 05, 2024**

Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Regular Council Meeting of February 05, 2024, to order at the hour of 6:31 pm.

PRESENT: Mayor Carnahan, Councillors Faulkner, Gardner, McKeag Reber & Benson, CAO Losier and DCS Bryans, and members of public

2. **ADOPTION OF AGENDA:**

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

**CARRIED
R-24-02-0015**

3. **PUBLIC HEARINGS: None**

4. **DELEGATIONS:**

- a) **Mr. Sean Hayhurst** – Discuss regarding Quads

The Mayor thanked Mr. Hayhurst for his input at the time being 7:07pm

Moved by Councillor McKeag Reber that administration is directed to bring the off-road vehicle/quad bylaw back to Council at a future Committee of the Whole meeting to discuss potential changes.

**CARRIED
R-24-02-0016**

- b) **Mr. Sukhi Shah** – Eagle Quest Homes

Councillor Benson has secluded himself from the discussion as he is an owner of a home built by the delegation and left Council Chambers at the time being 7:08pm.

The Mayor thanked Mr. Shah for his proposal at the time being 7:27pm

Councillor Benson returned to Council Chambers @ 7:28pm

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting** – January 15th, 2024

Moved by Councillor Faulkner that the minutes of the Regular Council Meeting of January 15th, 2024, are hereby approved as presented.

**CARRIED
R-24-02-0017**

6. **UNFINISHED BUSINESS: None**

7. **BYLAWS or POLICIES:**

- a) **Bylaw #2024-01** – Temporary Borrowing

Moved by Councillor Benson that Bylaw #2024-01 – Temporary Borrowing, be given second reading as presented.

**CARRIED
R-24-02-0018**

Moved by Councillor McKeag Reber that Bylaw #2024-01 – Temporary Borrowing, be given third reading as presented.

**CARRIED
R-24-02-0019**

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- b) **Policy #2017-026** – HR Policy Amendment – Expense Reimbursement Policy

Moved by Councillor Gardner that Policy #2017-026 – HR Policy – Expense Reimbursement Policy be amended as presented.

**CARRIED
R-24-02-0020**

- c) **Policy #2024-108** – Remote Working Policy

Moved by Councillor McKeag Reber that Policy #2024-108 – Remote Working, be adopted as presented.

**CARRIED
R-24-02-0021**

- d) **Bylaw #2024-02** – Amendment to Land Use Bylaw

Moved by Councillor Faulkner that Bylaw #2024-02 – Amendment to Land Use Bylaw is hereby given first reading as presented.

**CARRIED
R-24-02-0022**

*Recess @ 8:29 pm
Reconvene @ 8:37pm*

- e) **Process to Review Polices** – Discussion Only

- f) **Bylaw #2024-03** – Parkland Bylaw - Discussion Only

8. NEW BUSINESS:

- a) **Organizational Discussion** – Meetings and Schedule

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

**CARRIED
R-24-02-0023**

- b) **Organizational Discussion** – Committees and Boards

- c) **Daycare 5007 50 Street** – Discussion Only

9. FINANCIAL: None

10. DEPARTMENT REPORTS: None

11. COUNCIL AND COMMITTEE REPORTS: None

12. CORRESPONDENCE:

- a) Leduc & District Food Bank Food Hamper Statistics
- b) Tree Tribe Initiative
- c) Zirka Raffle Donation
- d) Yoga/Pilates at the Program Centre Update

Moved by Councillor Gardner that Council accept these reports as information.

**CARRIED
R-24-02-0024**

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13. CLARIFICATION OF AGENDA BUSINESS – (Open mic)

14. CLOSED SESSION:

- a) **Intermunicipal Agreement** - (Pursuant to Section 24(1)(a) of the Freedom of Information and Protection of Privacy Act)

Moved by Councillor Gardner that the Regular Council Meeting temporarily adjourn, and Council sit in Closed Session at this time being 10:11 pm.

**CARRIED
R-24-02-0025**

CAO Losier and DCS Bryans remained in the meeting for the Closed Session.

Moved by Councillor McKeag Reber that the Regular Council Meeting reconvene from Closed Session at this time being 10:32 pm.

**CARRIED
R-24-02-0026**

15. ADJOURNMENT:

The Regular Council Meeting adjourned at 10:32pm.

These minutes signed this 20th day of February 2024.

Mayor Carnahan

CAO Losier



Town of Calmar

Request for Decision (RFD)

Meeting:	Regular Council meeting
Meeting Date:	February 20, 2024
Originated By:	Calmar Enforcement
Title:	Parkland Bylaw
Approved By:	CAO Losier
Agenda Item Number:	7 A

BACKGROUND/PROPOSAL:

To make additions to dangerous activities on our ponds to the “Parkland Bylaw” and further add specified penalties to these updated violations.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Risks of human injury or loss off life, as well as town liability, require an update to the “Parkland Bylaw”. Dangerous activities such as walking on thin ice, playful activities in close proximity, operating human powered pleasure craft(s) as well as drones, may leading to dangerous risks such as falling through ice, falling into water, which can end the life of those who cannot withstand the cold water, or unable to swim.

Option 1 – Council may provide direction to Administration on changes to Bylaw #2024-03 before contemplating first reading.

Option 2 – Council may pass first reading of Bylaw #2024-03.

Option 3 – Council may defeat first reading of Bylaw #2024-03.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

That Council gives first reading to Bylaw #2024-03.

TOWN OF CALMAR

BYLAW #2024-03

A BYLAW OF THE TOWN OF CALMAR, IN THE PROVINCE OF ALBERTA, TO REGULATE PUBLIC PARKS, OPEN SPACES AND RECREATIONAL AREAS WITHIN THE TOWN OF CALMAR.

WHEREAS, Section 7 (a) of the *Municipal Government Act, C.M-26, R.S.A.2000* as amended or repealed and replaced from time to time, (the “Municipal Government Act”), authorizes the Council of a municipality to pass bylaws for municipal purposes respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS, Section 7 (b) of the *Municipal Government Act, C.M-26, R.S.A.2000* authorizes the Council of a municipality to pass bylaws for municipal purposes respecting people, activities and things in, on or near a public place or place that is open to the public; and

AND WHEREAS, Section 7 (i) of the *Municipal Government Act, C.M-26, R.S.A.2000* authorizes the Council of a municipality to pass bylaws for municipal purposes respecting the enforcement of bylaws made under the *Municipal Government Act* or any other enactment;

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

1. **TITLE**

This bylaw may be cited as the “Parkland Bylaw”.

2. **DEFINITIONS**

For the purposes of this Bylaw, the following words will have the meanings assigned:

- a) **“Animal”** shall have the same meaning as in the **Animal Licensing and Control Bylaw, Bylaw #2006-09** as amended or repealed and replaced from time to time (the **“Animal Licensing and Control Bylaw”**)
- b) **“Campground”** means Parkland that has been designated by the Town as a site on which overnight camping is permitted.
- c) **“Cat”** shall have the same meaning as in the **Animal Licensing and Control Bylaw**
- d) **Community Peace Officer:** A Community Peace Officer appointed under the Peace Officer Act, S.A. 2006, c. P-3.5, employed by the Town of Calmar to enforce town bylaws as amended or repealed and replaced from time to time.
- e) **“Council”** means the **Council** of the Town.
- f) **“Dog”** shall have the same meaning as in the **Animal Licensing and Control Bylaw**.
- g) **“Highway”** has the same meaning as in the **Traffic Safety Act, R.S.A. 2000, c.T-6** as amended or repealed and replaced from time to time (the **“Traffic Safety Act”**).
- h) **“Motor Vehicle”** has the same meaning as in the **Traffic Safety Act**.
- i) **“Off-Highway Vehicle”** has the same meaning as in the **Traffic Safety Act**.

- j) **“Parkland”** means any property, whether developed or not, that is owned, controlled or maintained by the Town or otherwise open to the public, and is:
 - i. specifically designed or reserved for the general public for active or passive recreational use and includes all natural and man-made landscaping, facilities, playing fields, buildings and other structures that are consistent with the general purposes of public parkland, whether or not such recreational facilities are publicly operated or operated by other organizations pursuant to arrangements with the public authority owning the Parkland.
 - ii. acquired by the Town as municipal reserve, school reserve, municipal and school reserve, public utility lots or environmental reserve pursuant to the **Municipal Government Act**;
 - iii. designated by Council as Parkland for the purposes of this Bylaw, including all school grounds with the Town of Calmar owned by the School Boards; or
 - iv. developed or designated by the Town including pathways other than sidewalks.
- k) **“Permit”** means a written permission, in a form approved by the Town Manager/Designate or Planning Officer, to undertake an activity on Parkland that is otherwise regulated, restricted or prohibited by this Bylaw.
- l) **“Person”** includes an individual, corporation, firm, partnership, association or body corporate.
- m) **“Pleasure Craft”**: means bicycle, tricycle, toboggan, sled, kayak, etc. that is human powered.
- n) **“Portable Appliance”** means any appliance sold or constructed for the purpose of cooking food outdoors.
- o) **“Radio or Remote-Control Device”** means a device or an object that is controlled or operated by a secondary device handheld or not handheld.
- p) **“Roadway”** has the same meaning as in the **Traffic Safety Act**.
- q) **“Sidewalk”** has the same meaning as in the **Traffic Safety Act**.
- r) **“School Board”** means Black Gold School Division No.17
- s) **“Storm Water Pond”** means an area designated to temporarily store excess flow in a drainage system.
- t) **“Town”** means the Municipal Corporation of the Town of Calmar.
- u) **“Town Manager”** means the Chief Administrative Officer of the Town or their delegate.
- v) **“Vegetation”** includes all trees, shrubs, plants, flowers, grass, and ground cover, whether it is in its wild or natural state or has been planted.
- w) **“Violation Tag”** means a tag or similar document issued by the Town pursuant to the **Municipal Government Act** that alleges a Bylaw offence and provides a person with the opportunity to pay an amount to the Town in lieu of prosecution for the offence.
- x) **“Violation Ticket”** has the same meaning as in the **Provincial Offences Procedure Act**.

3. APPLICATION

This Bylaw shall apply to all Parkland in the Town, subject to any exceptions provided in any statute of the Province of Alberta or any agreement entered into by the Town affecting any Parkland.

4. PERMISSION

- a) Notwithstanding any other provision of this Bylaw, a Person may carry out any activity on Parkland otherwise regulated, restricted or prohibited by this Bylaw if:
 - i. a permit has been issued by the Town allowing such activity;
 - ii. the activity takes place in an area designated by the Town for such activity;
 - iii. the activity is permitted by signage;
 - iv. another bylaw of the Town specifically permits the activity on Parkland or an area of Parkland; or
 - v. the Person is an employee or authorized agent of the Town or a School Board acting within the scope of their functions, duties or powers.
- b) No Person shall contravene any term or condition of a Permit issued pursuant to this Bylaw.
- c) No Person shall interfere with the use and enjoyment of Persons holding a valid and subsisting Permit during the times and in the areas for which the Permit is granted.
- d) Any Person who relies on a Permit as permitting an activity otherwise regulated, restricted or prohibited by this Bylaw has the onus of proving that they were the holder of a valid and subsisting Permit.

5. PARKLAND ACCESS

- a) No Person shall enter or be on Parkland:
 - i. Between the hours of 11 pm and 5 am; or
 - ii. At any time when an area of Parkland is closed.
- b) The Town Manager/Designate may temporarily close an area of Parkland to public use and where so ordered a sign shall be posted to that effect.
- c) No Person shall be in violation of this Section if he or she is:
 - i. attending a function or event approved by the Town Manager/Designate; or
 - ii. using a Highway, Roadway, and Sidewalk as a thoroughfare to access a location outside of Parkland, but not otherwise.
- d) In addition to any other penalty that may be imposed, any Person contravening this section may be directed by a Community Peace Officer to leave the Parkland and any person so directed shall:
 - i. do so forthwith; and
 - ii. not return to the Parkland before it opens for public use.

6. WASTE

- a) While on Parkland, no Person shall:
 - i. Discard garbage, litter or refuse of any kind except in receptacles provided for that purpose;
 - ii. Urinate or defecate except in a facility provided for that purpose; or

- iii. Deposit grass clippings, dirt, rubble, chemicals or pesticides.

7. VEGETATION

- a) While on Parkland, no Person shall:
 - i. Destroy, remove, otherwise interfere with or use for a purpose not intended, any Vegetation;
 - ii. Plant any Vegetation;
 - iii. Walk, cross, ride or otherwise traverse any Vegetation where such conduct is prohibited by posted signs; or
 - iv. Dig, disturb or remove any soil, sand, rock or gravel.

8. STRUCTURES

- a) While on Parkland, no Person shall:
 - i. Set up any form of temporary abode or otherwise camp except in a designated Campground;
 - ii. Erect or build a structure of any kind, whether temporary or permanent; or
 - iii. Mark, deface, remove, destroy, climb or otherwise interfere with any sign, fence, building, wall, bench, exhibit or any other property that the Town has erected or caused to be erected.

9. DANGEROUS ACTIVITIES

- a) While on Parkland, no Person shall:
 - i. Discharge, ignite or fire any fireworks or explosives of any type;
 - ii. Cast, throw or otherwise launch any stones, lawn darts, missiles, model rockets, or dangerous objects;
 - iii. Propel a golf ball in any manner;
 - iv. Operate any radio or remote-controlled device, including but not limited to boats, planes, helicopters, drones or cars; or
 - v. Tether, land, launch or operate a hot air balloon, hang-glider, ultra-light or other similar aircraft.

10. FIRE PREVENTION

- a) While on Parkland, no Person shall:
 - i. Start or allow a fire to burn except in a fire pit provided by the Town for that purpose or in a portable appliance and then only at such locations as designated by the Town Manager, Designate or Fire Chief;
 - ii. Fuel a fire with anything other than seasoned wood, charcoal, natural gas or propane;
 - iii. Leave a fire burning unattended;

- iv. Allow a fire to burn after 10 p.m.
- v. Leave a fire without completely extinguishing any flame and ensuring the embers are cold; or
- vi. Dispose of any coals or embers except in a receptacle provided by the Town for this purpose.

11. ANIMALS

- a) While on Parkland, no Person shall:
 - i. Allow any Animal under their control, or for which they are responsible, to be on Parkland; or
 - ii. Tease, disturb, molest, trap, injure or kill any animal.
- b) Notwithstanding subsection (1) a Person may have a Dog or Cat on Parkland subject, at all times, to the provisions of the **Animal Licensing and Control Bylaw**.

12. VEHICLES

- a) No Person shall:
 - i. Operate a Motor Vehicle on Parkland except on a Roadway;
 - ii. Park a Motor Vehicle on Parkland except in a designated parking area;
 - iii. Leave a Motor Vehicle on Parkland between 11pm and 5am the next morning; or
 - iv. Operate an Off-Highway Vehicle on Parkland

13. BODIES OF WATER

- a) While on Parkland, no Person shall:
 - i. Operate any **drone(s)**, motorized watercraft upon any Storm Water Pond, lake or similar body of water, or
 - ii. Bathe, wade or swim in any Storm Water Pond, lake or similar body of water;
 - iii. Skate, sled, snowmobile in any storm water pond, lake or similar body of water that has frozen over.
 - iv. **Walk, pull a pleasure craft, ride any self-propelled or peddle operated human powered craft/bicycle.**
 - v. **Cause any person(s) to be guided or pushed, indirectly or directly on to frozen ponds or unfrozen ponds.**

14. OFFENCES AND PENALTIES

- a) Any Person who contravenes a provision of this Bylaw is guilty of an offence and is liable to a fine in an amount not less than that established in Schedule "A" and not exceeding \$10,000.00.
- b) The specified fine for an offence committed pursuant to this Bylaw is as set out in Schedule "A".

- c) Nothing in this Bylaw shall be construed as curtailing or abridging the right of the Town to obtain compensation or maintain an action for loss of or damage to property from or against the Person or Persons responsible.

15. VIOLATION TAG

- a) A Bylaw Enforcement Officer is hereby authorized and empowered to issue a Violation Tag to any Person who the Bylaw Enforcement Officer has reasonable and probable grounds to believe had contravened any provision of this Bylaw.
- b) A Violation Tag may be issued to such Person:
 - i. either personally; or
 - ii. by mailing a copy to such Person at his or her last known post office address.
- c) The Violation Tag shall be in a form approved by the Town Manager and shall state:
 - i. The name of the Person;
 - ii. The offence;
 - iii. The appropriate penalty for the offence as specified in Schedule "A" of this Bylaw;
 - iv. That the penalty shall be paid within thirty (30) days of the issuance of the Violation Tag; and
 - v. Any other information as may be required by the Town.
- d) Where a Violation Tag is issued pursuant to this Bylaw, the Person to whom the Violation Tag is issued may, in lieu of being prosecuted for the offence, pay to the Town the penalty specified within the time period indicated on the Violation Tag.

16. VIOLATION TICKET

- a) In those cases where a Violation Tag has been issued and if the penalty specified on the Violation Tag has not been paid within the prescribed time, then a Bylaw Enforcement Officer is hereby authorized and empowered to issue a Violation Ticket pursuant to Part II of the **Provincial Offences Procedure Act**.
- b) Notwithstanding subsection (1), a Bylaw Enforcement Officer is hereby authorized and empowered to immediately issue a Violation Ticket pursuant to Part II of the **Provincial Offences Procedure Act** to any person who the Bylaw Enforcement Officer has reasonable grounds to believe has contravened any provision of this Bylaw.
- c) If a Violation Ticket is issued in respect of an offence, the Violation Ticket may:
 - i. specify the fine amount as set out in Schedule "A"; or
 - ii. require a person to appear in court without the alternative of making a voluntary payment.
- d) Where a Violation Ticket has been issued to a person pursuant to this Bylaw, and the Violation Ticket specifies the fine amount established in Schedule "A", the person may plead guilty and make a voluntary payment by submitting to a Clerk of the Provincial Court, on or before the initial appearance date indicated on the Violation Ticket, the specified penalty set out on the Violation Ticket.

17. INTERFERENCE

No Person shall obstruct or interfere with a Community Peace Officer in the exercise of their powers and duties pursuant to this Bylaw.

18. TOWN MANAGER

- a) Without restricting any other power, duty or function granted by this Bylaw, the Town Manager may:
 - i. carry out whatever inspections are reasonably required to determine compliance with this Bylaw;
 - ii. delegate any powers, duties or functions under this Bylaw to an employee of the Town;
 - iii. establish forms for the purposes of this Bylaw;
 - iv. establish areas where activities restricted by this Bylaw are permitted;
 - v. establish rules of conduct governing any area of Parkland;
 - vi. establish the criteria to be met before a Permit will be issued;
 - vii. issue Permits with such terms and conditions as are deemed appropriate;
 - viii. amend, vary or revoke a Permit at any time.

19. SEVERABILITY

Should any provision of this Bylaw be invalid, then such invalid provision shall be severed and the remaining Bylaw shall be maintained.

20. RESCINDING

Bylaw #2016-06 is hereby rescinded.

21. ENACTMENT

This Bylaw shall come into force upon third and final reading.

READ A FIRST TIME IN COUNCIL THIS 20th DAY OF February, 2024.

READ A SECOND TIME IN COUNCIL THIS DAY OF MARCH, 2024.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS DAY OF MARCH, 2024.

MAYOR CARNAHAN

CAO LOSIER

This Bylaw signed this day of March 2024.

**TOWN OF CALMAR
BYLAW #2024-03**

**SCHEDULE "A"
PENALTIES**

The specified penalty for a first offence is \$100.00 for any offence for which a fine is not otherwise established herein. The specified penalty for a second or subsequent offence within 12 months is double the fine.

SECTION	PARTICULARS	FIRST OFFENCE
4	(b) CONTRAVENE TERMS OF PERMIT	\$250
	(c) INTERFERE WITH PERMIT USER	\$200
7	(i) DESTROY VEGETATION	\$250
8	(iii) INTERFERE WITH TOWN PROPERTY	\$250
9	(i) DISCHARGE FIREWORKS	\$250
	(v) UNAUTHORIZED AIRCRAFT	\$200
10	(i) FIRES ON PARKLAND	\$250
12	(i) DRIVE ON PARKLAND	\$200
13	(i) OPERATE MOTORIZED WATERCRAFT	\$250
	(ii) BATHE, WADE, SWIM	\$250
	(iii) SKATE, SLED, SNOWMOBILE	\$350
	(iv) WALK OR RIDE ON FROZEN POND	\$350
	(v) CAUSE OTHER TO BE ON OR IN POND	\$350
17	OBSTRUCT OR INTERFERE WITH COMMUNITY PEACE OFFICER	\$250

BYLAW 2020-14
OF THE TOWN OF CALMAR
IN THE PROVINCE OF ALBERTA
OFF ROAD VEHICLES BYLAW

BEING A BYLAW OF THE TOWN OF CALMAR TO REGULATE AND CONTROL THE
OPERATION OF OFF ROAD VEHICLES WITHIN THE CORPORATE LIMITES OF THE TOWN

WHEREAS many persons are operating off road vehicles within the Town limits in public recreational areas including open park land, rivers, ravines, lakes or other body of water, natural beauty spots and the like; and

WHEREAS off road vehicles operate at speeds which may make them a source of danger to pedestrians or which may result in damage to public areas; and

WHEREAS it is deemed necessary in the interest of public safety and the effective control of recreational areas for the majority of users to control and regulate the use of off road vehicles within the Town limits; and

WHEREAS Section 7 of the *Municipal Government Act*, RSA, 2000, and amendments thereto provide that a municipal council may pass bylaws respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS Section 120(5) of the *Traffic Safety Act*, RSA, 2003, and amendments thereto provide that a municipal council may, by bylaw, with respect to highways under its direction or control, authorize persons to operate off road vehicles on any portion of any such highway or class of highway.

NOW THEREFORE the Council of the Town of Calmar, duly assembled, and in accordance with the authority provided to the Municipality, enacts as follows:

I. DEFINITIONS

1. "Off Road Vehicle" means an off road vehicle as defined in *The Traffic Safety Act*, RSA, 2003, and amendments thereto;
2. "Highway" means a highway as defined in *The Traffic Safety Act*, RSA, 2003, and amendments thereto;
3. "CAO" Means the Chief Administrative Officer for the Town of Calmar;
4. "Park land" shall mean every recreational area owned or controlled by the Town that lies within the limits of the Town whether such park land is improved in whole or in part or remains in its natural state but shall include other neighborhood beautification areas and publicly maintained areas administered by the Town.

5. "Insured Off Road Vehicles" shall mean an off road vehicle the owner of which is insured by a policy of insurance approved under Part 7 of the *Insurance Act* and containing the coverage and limits fixed by that part for automobiles in relation to the public liability, property, damage an accident benefits in respect of that off road vehicle.
6. "Operator" shall mean a person who drives or operates an off road vehicle as the owner thereof, or as an agent, employee or servant of the owner.
7. "Owner" shall mean the registered owner of the off road vehicle.
8. "Person" shall mean all those defined under "Operator" as set out in section 5 above.
9. "School Grounds" shall mean all that area legally described as Lot 59SR; Block 11; Plan 942 3137 and SW1/4 31-49-26 W4.
10. "Town" shall mean the municipality of the Town of Calmar in the Province of Alberta, and the corporate limits thereof.

II. REGULATIONS

1. The owner shall at all times be held responsible for the actions of the operator with respect to infractions of this Bylaw and The Alberta Traffic Safety Act.
2. No person shall operate an Off Road Vehicle in contravention of the Alberta Traffic Safety Act.
3. No person shall operate an Off Road Vehicle in the Town Corporate limits without currant and valid registration / insurance.
4. No person shall operate an Off-Highway Vehicle on a Highway, except in accordance with this Bylaw or as otherwise permitted under the Traffic Safety Act.
5. Notwithstanding any other provision of this bylaw, the following persons may operate an Off-Highway Vehicle on a Highway and Municipal Property while in the performance of their official duties:
 - a) A Peace Officer, firefighter or other emergency service responder;
 - b) An employee or volunteer of the Town; and
 - c) An agent or contractor acting on behalf of the Town.
6. No person shall operate on Off Road Vehicle upon any park land within the Town, or on the ball diamonds, legally described as Lot P; Plan 334 HW, or land in the Town of Calmar legally described as NE 25-49-27 W4.
7. No Off Road Vehicle shall be operated within the Town limits between the hours of 10:00 pm of one day and 9:00 am of the following day.
8. No person shall operate an Off Road Vehicle within the Town, whether on Town or private property, so as to unduly disturb residents of the surrounding area.
9. No person shall operate an Off Road Vehicle within the boundaries of the Town at a speed in excess of 20km/hr., obeying all the traffic regulations, stop signs, cross walks or any other traffic regulation, posted or not posted.
10. a) No person shall operate an Off Road vehicle that is not equipped with an exhaust muffler consisting of a series of pipes or chambers that ensures that the exhaust gases from the engine are cooled and expelled without excessive noise and without emission of any flame or sparks.
 - b) No person shall drive or operate an Off Road vehicle when the muffler with which the vehicle is required to be equipped;

- i) Is cut or is disconnected from the engine;
- ii) Has had a baffle plate or other part removed;
- iii) Has been altered by having the exhaust outlet opened or widened, or
- iv) Has been altered by having an attachment or device attached that
 - a. Increases the noise of the expulsion of the gases from the engine, or
 - b. Allows a flame to be ignited from the exhaust system.

11. Town of Calmar CAO, or Town of Calmar Peace Officer, may show discretion, at their choosing, allowing path ways for ATV's to access authorized riding areas using town roadways.

III. **PENALTIES**

1. Every person who contravenes this Bylaw is guilty of an offence and liable on summary conviction:
 - a) for a first offence to a fine of not more than \$200.00 and in default of payment to imprisonment for a term of not more than 30 days; and
 - b) for a second or subsequent offence to a fine of not more than \$500.00 and in default of payment to imprisonment for a term of not more than 60 days.

IV. **SEIZURE OF OFF ROAD VEHICLE**

A Peace Officer who, on reasonable and probable grounds, believes that this Bylaw, or The Alberta Traffic Safety Act, has been contravened, may seize and detain any Off Road vehicle in respect of which the offence was committed until the final disposition of any proceedings taken under this Bylaw.

V. **BYLAW AUTHORIZATION**

1. That Bylaw 2016-04 is hereby rescinded.
2. This Bylaw shall come into full force and effect immediately upon the final passing hereof.

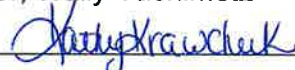
Read a first time in Council this 1st day of June, 2020.

Read a second time in Council this 1st day of June, 2020.

Read a third time in Council, by unanimous consent, and finally passed this 1st day of June, 2020.



Mayor, Wally Yachimetz



Town Manager, Kathy Krawchuk, *CKM*

This bylaw, signed this 1st day of June, 2020.

Town of Calmar

Request for Discussion (RFD)

Meeting:	Regular Council meeting
Meeting Date:	February 20, 2024
Originated By:	CAO Losier
Title:	Council Procedural Bylaw 2023-27 Potential changes and discussion
Approved By:	Chief Administrative Officer, Losier
Agenda Item Number:	7 C

BACKGROUND/PROPOSAL:

The procedural bylaw was approved in 2023. At the meeting, it was discussed that the consent agenda should be added to the Town’s procedural bylaw. Since then, Council decided to reinstate the Committee of the Whole (CoW) on the fourth Wednesday of each month. This new meeting will enable Council to explore, discuss, and debate, ideas, concepts, projects, and more, while potentially shortening the regular Council meeting. It was discussed that the departments, priorities, and Council reports be moved to the CoW.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Potential changes to the Bylaw could include:

- Section 23: with Council reports going to CoW, this section can be removed or simply modified to articulate that these reports will be going to CoW. The details should be contained in the CoW bylaw.
- Section 25: subsection J and K would be removed, and a new section would be added after “Adoption of agenda” to deal with consent agenda.
- Section 50: stipulates that a bylaw’s first reading is to be decided without any amendment or debate. This may work in a system where everything was discussed in CoW, but this has not been the practice of the Town so far.
- Section 57: Committee of the Whole should be added back. Furthermore, if other committees are to be created, they should be added, and proper bylaw created.
- Section 62: Would have to be amended to reflect that bylaw 2023-27 will be rescinded with the adoption of the new bylaw.

COSTS/SOURCE OF FUNDING (if applicable)

None.

RECOMMENDED ACTION:

Council provides direction for bylaw amendments.

Town of Calmar

Request for Discussion (RFD)

Meeting:	Regular Council meeting
Meeting Date:	February 20, 2024
Originated By:	CAO Losier
Title:	Committee of the Whole Bylaw
Approved By:	Chief Administrative Officer, Losier
Agenda Item Number:	7 D

BACKGROUND/PROPOSAL:

Under Council’s direction to establish a Committee of the Whole, a bylaw will have to be created. Administration was working on a draft in 2022, but it never got finalised. Council will have to adopt a CoW bylaw prior to conducting a CoW to operate in compliance with the Municipal Government Act. The working draft, which is not in our current format, is attached to the report.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Creating a CoW will provide an opportunity to discuss, debate, and review strategic documents such as policies and bylaws, explore opportunities, and advance Council portfolio/interest. All activities there will have to be within the confine of the MGA and no decision can be made.

Council has identified potentially the fourth Wednesday of each month, and a time allotment should be identified. Administration would suggest 13h30-16h30.

COSTS/SOURCE OF FUNDING (if applicable)

None.

RECOMMENDED ACTION:

Council provides direction to Administration on content for the bylaw.

BYLAW 2024-XX

**BEING A BYLAW OF THE TOWN OF CALMAR
TO ESTABLISH A COMMITTEE OF THE WHOLE**

Whereas, pursuant to Section 145 and 146 of the Municipal Government Act, Chapter M-26, R.S.A. 2000, and amendments thereto, Council may pass a bylaw in relation to the establishment and functions of Council Committees;

Whereas, the Council of the Town of Calmar, deems it appropriate to establish a Committee of the Whole;

Now Therefore, the Council of the Town of Calmar, duly assembled, hereby enacts as follows:

1. TITLE

1.1 This bylaw shall be known as the "Committee of the Whole Bylaw".

2. DEFINITIONS

2.1. **Chief Administrative Officer (CAO)** means the Chief Administrative Officer for the Town of Calmar duly appointed by Council as the head of Calmar's Administration under Section 205 of the Municipal Government Act.

2.2. **Chair** means the Member of Council who has been given authority to direct the conduct of the meeting.

2.3. **Closed Session** means a meeting or portion thereof where any members of the public are not permitted to attend. Councils and council committees may close all or part of their meetings to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act.

2.4. **Committee** means the Committee of the Whole.

2.5. **Council** means the Mayor and Councillors duly elected in the Town of Calmar and who continue to hold office.

2.6. **Delegation** means an individual or group making a presentation to the Committee.

2.7. **Town** means the Town of Calmar.

2.8. **Member** means a member of Council.

2.9. **Quorum** means the majority of all members that comprise the Committee.

3. PURPOSE

3.1. The Committee of the Whole receives updates on emerging and ongoing projects and initiatives.

3.2. Committee of the Whole is a forum for discussion rather than decision making, enabling all Committee Members to discuss key items without the requirement to make a decision.

4. DUTIES AND OUTCOMES

4.1. The Committee of the Whole may:

- a) Receive Delegations;
- b) Receive information from Administration on emerging issues and ongoing projects and initiatives;
- c) Discuss broad policy matters to provide further input to Administration or formulate recommendations to Council;
- d) Meet in Closed Session pursuant to the Municipal Government Act and the Freedom of Information and Protection of Privacy Act.

5. MEMBERSHIP QUOROM AND ORGANIZATION

5.1 The Committee of the Whole consists of all members of Council.

5.2 No meeting shall be held without Quorum present.

5.3 The Mayor will Chair Committee of the Whole Meetings.

5.4 In the absence of the Mayor, the Deputy Mayor will assume the role of Chair. In the absence of both the Mayor and the Deputy Mayor, the remaining Councillors will choose a Chair for the meeting.

5.5 The meeting schedule will be determined at the Annual Organizational Meeting

5.6 A motion of the Committee of the Whole is passed with simple majority of those in attendance at the meeting.

5.7 A tie vote is lost.

5.8 All members shall be bound to the meeting procedures, entitlements, and limitations established in the Town’s Procedural Bylaw and the Council Code of Conduct Bylaw.

6. LIMITATIONS OF POWER

6.1. Pursuant to Section 203 of the Municipal Government Act M-26, R.S.A. 2000, Committee of the Whole does not:

- a) Have the power or duty to pass bylaws;
- b) Have the power to make, suspend, or revoke the appointment of a person to the position of Chief Administrative Officer;
- c) Have the power to adopt budgets under Part 8;
- d) Have the power with respect to taxes under section 347; and
- e) Have a duty to decide appeals imposed on it by this or another enactment or bylaw, whether generally or on a case by case basis, unless the delegation is to the Council Committee and authorized by bylaw;

7. COMING INTO FORCE

7.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this day of , 2024.

Read a second time this day of X , 2024.

Read a third time this day of , 2024.



Town of Calmar

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	February 20, 2024
Originated By:	DCS Bryans
Title:	Appointment of Regional ARB Officials
Approved By:	CAO Losier
Agenda Item Number:	8 A

BACKGROUND/PROPOSAL:

In April 2022 Council passed a resolution to join Capital Region Assessment Services Commission (CRASC) to provide Assessment Review Board (ARB) services to the Town of Calmar.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

CRASC annually requires the Town to appoint by resolution the following as our ARB officials for 2024.

- ARB Chairman - Raymond Ralph
- Certified ARB Clerk - Gerryl Amarin
- Certified Panelists - Darlene Chartrand
Sheryl Exley
Tina Groszko
Stewart Hennig
Richard Knowles
Denis Meier
Raymond Ralph

These are the panelists that will hear any complaints that result in an ARB hearing.

Option 1 – Council pass a motion to appoint the following as the Town of Calmar ARB officials for 2024:

- ARB Chairman - Raymond Ralph
- Certified ARB Clerk - Gerryl Amarin



Certified Panelists - Darlene Chartrand
Sheryl Exley
Tina Groszko
Stewart Hennig
Richard Knowles
Denis Meier
Raymond Ralph

Option 2 – Council pass a motion to refer this back to administration for further information.

COSTS/SOURCE OF FUNDING (if applicable)

n/a

RECOMMENDED ACTION:

Council pass a motion to appoint the following as the Town of Calmar ARB officials for 2024:

ARB Chairman - Raymond Ralph
Certified ARB Clerk - Gerryl Amorin
Certified Panelists - Darlene Chartrand
Sheryl Exley
Tina Groszko
Stewart Hennig
Richard Knowles
Denis Meier
Raymond Ralph

Town of Calmar

Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	February 20, 2024
Originated By:	Recreation Coordinator Miller
Title:	Calmar’s Canada Celebration
Approved By:	CAO Losier
Agenda Item Number:	8 B

BACKGROUND/PROPOSAL:

The Calmar Canada Cup was a success last year on Canada Day with roughly 1,000 attendees in some way for both the celebration and Calmar Canada Cup. The entirety of the event cost approximately \$20,000 not including staffing time. We also received a \$5,000 grant and this was the first true event where we investigated sponsorship opportunities. Administration believes that it would be beneficial to build of the momentum and buzz of last year’s event.

The vendor that provided our inflatable rinks and interactive games, Top Shot Hockey Inc. is a sought-after vendor. They informed us on Wednesday evening (Feb.14) that they have many municipalities wanting to rent from them. At this time Top Shot has held off as long as they could in regard to ‘holding’ what we rented from them last year. If we are to go ahead with Canada Day in a street hockey tournament type fashion, a decision will have to be made this evening regarding it, or they will release our items. They will honor last years pricing with an addition of \$1,000 to cover the rising cost of shipping and air travel. Last year their price was \$10,500.

Recreation Coordinator Miller has initiated contact with a number of companies in regard to street hockey related items (fencing companies, Hockey Fest, Chiclet’s Cup, PlayOn, etc.) but these conversations are in the preliminary stage. There are definitely potential alternatives if we go down a street hockey tournament route. If Council decides to go a different route, administration will adjust to their desire.

At this time Administration will need direction from council on what they would like Canada Day to be. Currently, there is \$15,000 in the budget allotted to this event.

Option 1 – Council decides to go ahead with the 2nd Annual Calmar Canada Cup using Top Shot Hockey.

Option 2 – Council decides to go ahead with the 2nd Annual Calmar Canada Cup using alternatives to Top Shot Hockey.

Option 3 – Council decides to not go ahead with the 2nd Annual Calmar Canada Cup and would like the event to be something else.

Option 4 – Council decides to not go ahead with a Canada Day Event.

COSTS/SOURCE OF FUNDING (if applicable)

The cost would be the rental of equipment and anything that goes along with planning and executing event if option 1, 2, or 3 is chosen. Administration can work within the proposed budget for all the options.

RECOMMENDED ACTIONS:

Administration recommends option 1 or 2.

Town of Calmar

Request for Discussion (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	February 20, 2024
Originated By:	Recreation Coordinator Miller
Title:	Recreation Board Evolution
Approved By:	CAO Losier
Agenda Item Number:	8 C

BACKGROUND/PROPOSAL:

In creating this RFD, numerous municipalities across Alberta were contacted by Administration regarding structure, outcome, process, etc. As it stands, regardless of the path forward with the Calmar and District Recreation Advisory board, there is a significant need to establish a recreation entity (a non-profit organization).

The Calmar and District Recreation Board was established in 2000 and since then has played various role in recreation. Its members have and continue to volunteer at many events throughout the year and attend regular meetings. Following inception, the board has slowly drifted away from the Bylaws created for it. The bylaw is attached for reference.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

To energize Calmar’s recreation environment and take advantage of funding opportunities, Administration and the current Board propose several different ideas.

1. The first being modifying/adapting/evolving the Board and its Bylaws to reflect what the board does and will do moving forward. Having a set purpose will allow for a more effective board that will help to enhance recreation in Calmar. Having more structure will allow the Recreation board to function more as a guiding body for recreation.

The current Board would like to make the following suggestions to Council regarding potential Bylaw amendments:

- a) Remove term commitment,
- b) Up to 9 members, a minimum of 7, a maximum of 9,
- c) Add expectation of numbers of events attended by the Board members,

- d) Proper Members at large,
- e) Chair, Vice and secretary positions,
- f) After Town Councils first organizational meeting, have them set up for the year,
- g) Advisory ability in budget/financial decision,
- h) Councillors for more then 1 year (2 minimum).

Although Administration agrees with some of the potential suggestions, below are additional thoughts:

- a) Agree with subsection f) above (structure) and would add the following details:

Chair:

- Serves as the contact for board issues, external liaison.
- Creates a purposeful agenda in collaboration with the Recreation Coordinator and/or CAO.
- Sets goals and objectives with the board and ensures they are met.
- Holds members accountable for attending meetings.

Vice Chair:

- Fulfills the board chair's duties when the presiding officer is absent or if that office becomes vacant.
- Assists the Chair in the execution of its duties.

Board Secretary:

- Assures that an agenda has been prepared by the Chair and distributes it in advance of the meeting.
- Oversees the distribution of background information for agenda items to be discussed.
- Prepares the official minutes of the meeting and records motions, discussions, votes, and decisions.
- Prepares and provides the previous meeting's written minutes to board members before the next meeting and records any changes or corrections.
- Schedules and notifies board members of upcoming meetings.
- Holds members accountable for their tasks.

- b) Having said the above, the structure shouldn't contain a Council representative as Chair or Vice Chair.
- c) As membership on the Board, Administration believes that having 5-7 members would be ideal to be nimble and engaged in the processes. Other could volunteer for an event/activity/purpose, but the Board itself shouldn't be too big. (2 from organization, 3 members at large, 1 or 2 Council members).

- d) Scheduling: Shouldn't be based on Council's organizational meeting, but on the mandate, purpose, and activities of the Board.
 - e) A workplan/strategy must be developed to ensure best practices and efficiency of the Board moving forward if the Board is to remain. Without these, how can the Board be accountable and what are the measurables?
 - f) Administration has concerns about the Board having financial saying unless within the budget process, where any entities, groups, and/or individual is invited to provide feedback.
2. The second idea would be to dissolve the Board and make place for a new structure (independent and non-profit). Considering that the community's need/ dynamics have evolved, and municipalities are under more financial pressures than ever, Administration believes it is in the best interest of our residents to transition towards an independent structure. The Board currently has limited funding opportunities. The current members could transition into volunteering for individual wishing to remain active in the community. Alternatively, members could potentially join the new structure that would be instrumental for fundraising for specific projects.

Administration believes that having two entities could be confusing and reduce the efficiency of both groups. Having a separate entity could go a long way as we saw with Warburg and Cochrane amongst others who recently received significant funding for recreation projects. Furthermore, Administration believes that to be successful, the new entity would have to be independent from the Town (financially and structurally) but working collaboratively on specific projects and/or towards common goals.

3. The third idea would be to support an independent nonprofit association, regardless of what Council decides to do with the Board. This would be an initiative started and completed completely outside of Council or the current Board actions. This would allow for a diverse form of funding opportunities, a more flexible and adaptive governance model, broader community engagement promoting inclusivity giving a more representative decision making and increased community ownership of recreational programming. As an independent organization, they could apply for a broad range of grants from various sources, securing additional funding for diverse recreation initiatives. This entity could facilitate collaboration with local businesses, community organizations, and educational institutions, fostering a more comprehensive and integrated approach to recreation. From an expertise perspective, a new independent entity will be able to engage experts in specific recreational fields, elevate the quality of programs and services offered to residents.

Administration is confident that the establishment of a new independent non-profit will not only address the current limitations of the Board but will also pave the way for a more vibrant and inclusive recreational landscape in our community.

Option 1 – Council decides to amend Bylaw 2017-15.

Option 2 – Council decides to dissolve the Calmar and District Recreation advisory board.

Once a decision has been made between option 1 or 2, then Council has another decision to make.

Option 3 – Council decides to support the creation of an independent non-profit entity (seed funding and then let it go).

Option 4 – Council leaves it with the community to decide if they want to do anything.

COSTS/SOURCE OF FUNDING (if applicable)

Should Council pick option 1, cost will be minimal, including staff time and the cost of lost opportunities (funding).

Option 2 has no cost beside staff time.

Option 3 cost would be through the grant to organization once Council launches the program.

Option 4 has no cost.

RECOMMENDED ACTIONS:

That Council provides direction to Administration before bringing anything back for Council's consideration.

**TOWN OF CALMAR
BYLAW #2017-15**

BEING A BYLAW TO AUTHORIZE THE COUNCIL OF THE TOWN OF CALMAR TO ESTABLISH THE CALMAR AND DISTRICT RECREATION ADVISORY BOARD.

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;

NOW THEREFORE, the Council of the Town of Calmar, duly assembled, hereby enacts as follows;

SECTION 1.0 - THE COMMITTEE

A joint committee shall be established between Leduc County and the Town of Calmar and shall be known as the Calmar and District Recreation Advisory Board.

SECTION 2.0 - APPOINTMENTS

2.1 The Board shall consist of:

- a) Nine (9) voting members, appointed by resolution of the Council for the Town of Calmar, the composition of which shall consist of:
 1. Three (3) voting members representing Calmar recreation groups;
 2. Four (4) voting members from the Public at Large who reside in Calmar or Leduc County;
 3. Two (2) voting members of Town Council appointed annually at the Organizational Meeting of Council;
 4. Board Members must commit to a minimum of One (1) year;
 5. The Board shall select a Chair, Vice Chair and a (recording) Secretary;
 6. The Board shall meet on such date(s), times and locations as determined at the discretion of the Board. Four (4) meetings minimum are required annually, with additional meetings at the discretion of the Board;
 - a. In addition, each member of the Board shall meet on a one-on-one basis with the Recreation Coordinator once each calendar year;
 7. A quorum shall consist of the majority of the appointed Board members; (when there is an even number of members voting, a tied vote means the resolution is defeated)
 8. The Town of Calmar Recreation Coordinator shall act as the Town liaison and advisor to the Board.

SECTION 3.0 – ROLE AND RESPONSIBILITIES

- 3.1 The Board shall be advisory to Council and shall not establish policy, authorize expenditures or commit Town resources.
- 3.2 Funding for the Board activities shall be identified in the Town budget and authorized during the annual budget process. Leduc County will contribute to Board expenditures through the Recreation/Library Cost Share Agreement.
- 3.3 The Board shall prepare and present information, regarding short and long term parks and recreation goals and objectives, to Town Council at least once per calendar year and prior to the annual municipal budget starting in June of each year.
- 3.4 The Board shall prepare recommendations to Town Council on matters referred to the Board, by Town Council, or initiated by the Board.
- 3.5 Bylaw #2014-08 is hereby repealed.

**TOWN OF CALMAR
BYLAW #2017-15**


Read a first time this 6th day of November, 2017.

Read a second time this 6th day of November, 2017.

Read a third time, by unanimous consent, this 6th day of November, 2017.



Mayor, Wally Yachimetz



Town Manager, Kathy Rodberg

THIS BYLAW SIGNED THIS 6th DAY OF NOVEMBER, 2017



Town of Calmar

Request for Decision (RFD)

Meeting:	Regular Council
Meeting Date:	February 20, 2024
Originated By:	DCS Bryans
Title:	2023 Operating Surplus Transfer
Approved By:	CAO Losier
Agenda Item Number:	9 A

BACKGROUND/PROPOSAL:

There is an Operating Surplus of \$1,000,949.53 for the 2023 fiscal year. This amount is made up of a combination of additional unexpected revenue over budget as well as cost savings throughout the year. Some significant contributing factors are an extra \$190,000 revenue in bank interest, franchise fees and penalties and \$34,000 in ice rental fees and sponsorships. There were cost saving factors in excess of \$200,000 for power due to renegotiated costs, \$90,000 in salaries in both the Legislative and Protective Services departments, \$50,000 in Development Incentive Grants and advertising and \$100,000 in water purchase and landfill costs. The balance of the excess is the 2023 debenture principle payments.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Capital projects for 2024 include \$646,300 for a sanitary sewer line repair, \$75,000 for a new Peace Officer truck, and \$378,778 worth of miscellaneous capital projects for walking trails, aerators at the lagoon, repairs to the arena and spray park and repairs to fencing at the ball diamonds and dog park.

In 2025 and 2026 there is in excess of \$2,000,000 in necessary capital projects, with the majority of that being crucial road repairs to 52 Avenue and 52 Street.

Administration recommends not transferring an amount exceeding \$900,000 to reserves, leaving the balance as an unrestricted surplus.

Option 1:

Council pass a motion to direct Administration to make the following reserve transfers from the 2023 operating surplus:

- Operating Contingency Reserve - \$56,000
- Debenture Stabilization Reserve - \$0



Incentive Grant Reserve - \$19,000
Infrastructure Reserve - \$600,000
Town Hall Reserve - \$20,000
Parks Facility Reserve - \$60,000
Parks Trail Reserve - \$50,000
Fleet Services Reserve - \$20,000
Arena Building Reserve - \$75,000

Option 2:

Council pass a motion to direct Administration to make the following reserve transfers from the 2022 operating surplus:

Operating Contingency Reserve - \$
Debenture Stabilization Reserve - \$
Incentive Grant Reserve - \$
Infrastructure Reserve - \$
Town Hall Reserve - \$
Parks Facility Reserve - \$
Arena Building Reserve - \$

COSTS/SOURCE OF FUNDING (if applicable)

The funding is a result of the 2023 operating surplus which was generated by excess unbudgeted revenue and cost savings.

RECOMMENDED ACTION:

Council proceeds with Option 1 above.

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
REVENUE				
<u>00-General</u>				
1-00-00-110 Residential Taxes	(\$2,414,796.00)	(\$2,417,180.40)	\$2,384.40	100.1%
1-00-00-111 Non-Residential Taxes	(636,558.00)	(633,536.61)	(3,021.39)	99.5%
1-00-00-112 Minimum Tax Levy	(8,100.00)	(8,116.94)	16.94	100.2%
1-00-00-115 Special Tax	0.00	0.00	0.00	0.0%
1-00-00-116 Allowance for Uncollected Tax	0.00	0.00	0.00	0.0%
1-00-00-130 Franchise Agreements	(600,000.00)	(633,972.63)	33,972.63	105.7%
1-00-00-510 Penalties & Costs	(140,000.00)	(163,284.16)	23,284.16	116.6%
1-00-00-515 Tax Recovery Costs	0.00	(4,910.00)	4,910.00	0.0%
1-00-00-550 Investment Return	(20,000.00)	(145,946.08)	125,946.08	729.7%
	(3,819,454.00)	(4,006,946.82)	187,492.82	104.9%
<u>11 - Legislative</u>				
1-11-00-590 Other General Revenue	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>12 - Administration</u>				
1-12-00-490 Administration Costs Recovered	(6,000.00)	(5,821.50)	(178.50)	97.0%
1-12-00-495 Assessment Appeals	0.00	0.00	0.00	0.0%
1-12-00-551 Tax Recovery Properties - Property	0.00	0.00	0.00	0.0%
1-12-00-590 Other Revenue - Administration	(10,000.00)	(5,982.16)	(4,017.84)	59.8%
1-12-00-730 Federal Government Grants	0.00	0.00	0.00	0.0%
1-12-00-840 Provincial Government Grants	(27,300.00)	(54,684.00)	27,384.00	200.3%
1-12-00-850 Conditional Grants - Other Governments	0.00	0.00	0.00	0.0%
1-12-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
1-12-01-540 EVCharging Revenue	0.00	(171.58)	171.58	0.0%
	(43,300.00)	(66,659.24)	23,359.24	153.9%
<u>21 - Policing</u>				
1-21-00-590 Policing - Other Revenue	(88,000.00)	(88,023.82)	23.82	100.0%
	(88,000.00)	(88,023.82)	23.82	100.0%
<u>23 - Fire</u>				
1-23-00-590 Other General Revenue - Protective	0.00	0.00	0.00	0.0%
1-23-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>24 - Disaster Services</u>				
1-24-00-590 Other General Revenues	0.00	0.00	0.00	0.0%
1-24-00-840 Provincial Grant	0.00	0.00	0.00	0.0%
1-24-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>26 - Constabulary Services</u>				
1-26-00-350 Contract with Other Local Governments	0.00	(11,346.36)	11,346.36	0.0%

TOWN OF CALMAR
Trial Balance

2/16/24 12:37 PM

	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
1-26-00-410 Municipal Fines	(15,000.00)	(10,131.51)	(4,868.49)	67.5%
1-26-00-510 Provincial Fines	(55,000.00)	(27,782.00)	(27,218.00)	50.5%
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)	(18,795.00)	695.00	103.8%
1-26-00-522 Regional Business License	(100.00)	(50.00)	(50.00)	50.0%
1-26-00-590 Other General Revenue	0.00	624.00	(624.00)	0.0%
1-26-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-26-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
1-26-01-410 Municipal Fines	(15,000.00)	(1,560.00)	(13,440.00)	10.4%
	(104,200.00)	(70,230.87)	(33,969.13)	67.4%
<u>32 - Transportation</u>				
1-32-00-410 Costs Recovered	0.00	0.00	0.00	0.0%
1-32-00-590 Other General Revenue	(5,000.00)	(6,863.47)	1,863.47	137.3%
1-32-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(5,000.00)	(6,863.47)	1,863.47	137.3%
<u>41 - Water</u>				
1-41-00-410 Sale of Water	(620,000.00)	(635,180.80)	15,180.80	102.4%
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)	(59,882.64)	9,882.64	119.8%
1-41-00-510 Penalties and Costs	(5,000.00)	(4,815.04)	(184.96)	96.3%
1-41-00-590 Other Revenue Water	0.00	(87.60)	87.60	0.0%
1-41-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-41-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-41-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(683,000.00)	(704,631.08)	21,631.08	103.2%
<u>42 - Sanitary</u>				
1-42-00-410 Sanitary Sewer Fees	(400,000.00)	(417,190.85)	17,190.85	104.3%
1-42-00-500 Water & Sewer Infrastructure	(90,000.00)	(96,271.29)	6,271.29	107.0%
1-42-00-590 Other General Revenue	(200,000.00)	(127,500.00)	(72,500.00)	63.8%
1-42-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-42-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(690,000.00)	(640,962.14)	(49,037.86)	92.9%
<u>43 - Solid Waste</u>				
1-43-00-410 Garbage Service Fees	(190,000.00)	(191,092.20)	1,092.20	100.6%
1-43-00-500 Recycling Fees	(92,000.00)	(88,355.75)	(3,644.25)	96.0%
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%
	(282,000.00)	(289,241.44)	7,241.44	102.6%
<u>51 - Family & Community Support</u>				
1-51-00-410 Fees & Programs	(500.00)	(220.00)	(280.00)	44.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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)	(20,087.19)	16,587.19	573.9%
	(42,500.00)	(60,156.19)	17,656.19	141.5%
<u>61 - Planning</u>				
1-61-00-400 Land Sales	0.00	0.00	0.00	0.0%
1-61-00-410 Service Fees	(5,500.00)	(7,940.50)	2,440.50	144.4%
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)	(3,475.00)	1,475.00	173.8%
1-61-00-530 Building Permits	(40,000.00)	(41,183.92)	1,183.92	103.0%
1-61-00-590 Other General Revenue	(1,000.00)	(4,244.07)	3,244.07	424.4%
1-61-00-730 Conditional Grants - Federal	0.00	0.00	0.00	0.0%
1-61-00-840 Conditional Grants - Provincial	0.00	0.00	0.00	0.0%
1-61-00-900 Off Site Levies	0.00	0.00	0.00	0.0%
1-61-00-920 Contributed from Reserves	0.00	0.00	0.00	0.0%
	(49,250.00)	(60,243.49)	10,993.49	122.3%
<u>62 - Economic Development</u>				
1-62-00-410 Promotional Revenue	0.00	(855.00)	855.00	0.0%
1-62-00-590 Other General Revenue	(7,500.00)	(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%
	(7,500.00)	(950.24)	(6,549.76)	12.7%
<u>72-00 - Parks General</u>				
1-72-00-590 Other General Revenues	(2,500.00)	(16,082.25)	13,582.25	643.3%
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)	(3,010.00)	1,010.00	150.5%
1-72-00-850 Other Local Government Grants	(282,750.00)	(254,366.03)	(28,383.97)	90.0%
1-72-00-860 Grants from Others	(500.00)	(5,000.00)	4,500.00	1000.0%
1-72-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	(288,250.00)	(279,218.98)	(9,031.02)	96.9%
<u>72-01 - Parks Sportsgrounds</u>				
1-72-01-410 Rental Fees	(5,400.00)	(8,915.00)	3,515.00	165.1%
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	0.00	0.00	0.0%
1-72-01-860 Grants from Others	(8,000.00)	0.00	(8,000.00)	0.0%
	(13,400.00)	(8,915.00)	(4,485.00)	66.5%
<u>72-02 - Parks Arena</u>				
1-72-02-410 Ice Rental Fees	(125,000.00)	(146,989.77)	21,989.77	117.6%

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	BUDGET	ACTUAL	VARIANCE	%
1-72-02-590 Other General Revenue	(2,000.00)	(14,359.14)	12,359.14	718.0%
1-72-02-850 Other Local Government Grants	0.00	0.00	0.00	0.0%
1-72-02-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	(127,000.00)	(161,348.91)	34,348.91	127.0%
<u>72-03 - Fair Revenue</u>				
1-72-03-591 Calmar Days	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>74 - Library</u>				
1-74-00-410 Fines & Memberships Fees	(1,000.00)	0.00	(1,000.00)	0.0%
1-74-00-490 General Revenue	(700.00)	(1,101.32)	401.32	157.3%
1-74-00-590 Book Sales	(300.00)	0.00	(300.00)	0.0%
1-74-00-840 Provincial Library Operating Grant	(16,600.00)	(11,810.00)	(4,790.00)	71.1%
1-74-00-841 Other Grants	(9,000.00)	(22,977.00)	13,977.00	255.3%
1-74-00-850 Other Local Government Contributions	(73,400.00)	(63,484.66)	(9,915.34)	86.5%
1-74-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
1-74-01-850 Other Local Government Contributions	(2,600.00)	(3,341.30)	741.30	128.5%
	(103,600.00)	(102,714.28)	(885.72)	99.1%
<u>97 - Requisitions</u>				
1-97-00-745 Education Levy - Residential	(564,260.00)	(564,460.72)	200.72	100.0%
1-97-00-750 Education Levy - Non-Residential	(176,720.00)	(176,642.73)	(77.27)	100.0%
1-97-00-755 Leduc Foundation Levy	(7,100.00)	(7,103.45)	3.45	100.0%
1-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	(748,080.00)	(748,206.90)	126.90	100.0%
TOTAL REVENUES	(7,094,534.00)	(7,295,312.87)	200,778.87	102.8%
Check Sum (Must be zero)	0.00	0.00	0.00	0.0%

EXPENSES

11 - Legislative

2-11-00-110 Wages & Salaries	0.00	0.00	0.00	0.0%
2-11-00-115 Overtime	0.00	0.00	0.00	0.0%
2-11-00-130 Employer's Contributions	0.00	0.00	0.00	0.0%
2-11-00-136 WCB Fees	0.00	0.00	0.00	0.0%
2-11-00-148 Training & Development	10,000.00	1,617.76	8,382.24	16.2%
2-11-00-215 Freight & Postage	700.00	457.19	242.81	65.3%
2-11-00-217 Telephone	7,200.00	7,430.20	(230.20)	103.2%
2-11-00-220 Advertising	3,000.00	1,313.26	1,686.74	43.8%
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	40,613.86	(613.86)	101.5%
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%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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	751.08	748.92	50.1%
2-11-00-511 Special Events Hosting	4,000.00	2,317.83	1,682.17	57.9%
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	1,498.45	776.55	65.9%
2-11-00-541 Natural Gas	1,620.00	811.40	808.60	50.1%
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	16,005.06	2,594.94	86.0%
2-11-01-130 Councillor Faulkner - Benefits	1,000.00	932.63	67.37	93.3%
2-11-01-140 Councillor Faulkner - Meals & Lodging	0.00	30.46	(30.46)	0.0%
2-11-01-148 Councillor Faulkner - Training &	3,700.00	2,600.50	1,099.50	70.3%
2-11-01-212 Councillor Faulkner - Mileage	1,000.00	623.08	376.92	62.3%
2-11-13-110 Councillor Gardner - Remuneration &	19,800.00	17,155.06	2,644.94	86.6%
2-11-13-130 Councillor Gardner - Benefits	1,000.00	1,001.05	(1.05)	100.1%
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	1,202.95	2,497.05	32.5%
2-11-13-212 Councillor Gardner - Mileage	1,000.00	442.54	557.46	44.3%
2-11-17-110 Mayor Carnahan - Remuneration & Fees	27,000.00	24,760.12	2,239.88	91.7%
2-11-17-130 Mayor Carnahan - Benefits	1,350.00	1,452.22	(102.22)	107.6%
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	2,322.37	1,377.63	62.8%
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	12,230.06	6,369.94	65.8%
2-11-18-130 Councillor Benson - Benefits	1,000.00	678.81	321.19	67.9%
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	15,855.06	2,744.94	85.2%
2-11-19-130 Councillor McKeag - Benefits	1,000.00	923.71	76.29	92.4%
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%
	217,159.00	169,952.84	47,206.16	78.3%
<u>12 - Administration</u>				
2-12-00-100 Amortization	0.00	0.00	0.00	0.0%
2-12-00-110 Wages & Salaries	288,185.00	293,377.55	(5,192.55)	101.8%
2-12-00-115 Overtime	500.00	389.87	110.13	78.0%
2-12-00-130 Employer Contributions	40,500.00	57,751.55	(17,251.55)	142.6%
2-12-00-136 Workers' Compensation Board Fees	7,200.00	7,129.92	70.08	99.0%

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	BUDGET	ACTUAL	VARIANCE	%
2-12-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-12-00-148 Training & Development	12,500.00	12,449.45	50.55	99.6%
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	3,539.84	1,960.16	64.4%
2-12-00-217 Telephone	5,500.00	7,847.11	(2,347.11)	142.7%
2-12-00-220 Advertising	2,000.00	595.00	1,405.00	29.8%
2-12-00-222 Memberships & Subscriptions	2,500.00	2,604.64	(104.64)	104.2%
2-12-00-223 Recognition & Bonuses	0.00	0.00	0.00	0.0%
2-12-00-231 Auditor	40,000.00	28,430.05	11,569.95	71.1%
2-12-00-232 Assessment Services	18,500.00	19,071.80	(571.80)	103.1%
2-12-00-233 Legal Fees	10,000.00	14,179.01	(4,179.01)	141.8%
2-12-00-250 Building Repairs & Maintenance	8,000.00	13,413.96	(5,413.96)	167.7%
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	3,221.38	1,278.62	71.6%
2-12-00-511 Household Goods & Miscellaneous	6,000.00	2,937.65	3,062.35	49.0%
2-12-00-512 Janitor Contract	12,225.00	11,780.00	445.00	96.4%
2-12-00-513 Equipment Leases & Contracts	115,000.00	118,334.57	(3,334.57)	102.9%
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	3,746.24	1,328.76	73.8%
2-12-00-541 Natural Gas	5,085.00	3,786.90	1,298.10	74.5%
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	319,000.00	0.00	100.0%
2-12-00-810 Bank Charges & Fees	8,200.00	10,140.88	(1,940.88)	123.7%
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	17,825.89	41,174.11	30.2%
2-12-01-148 All Staff Training	1,000.00	444.52	555.48	44.5%
2-12-01-540 EV Power	0.00	10,430.52	(10,430.52)	0.0%
	998,470.00	972,742.93	25,727.07	97.4%
<u>21 - Policing</u>				
2-21-00-745 Provincial Policing Requisition	88,000.00	88,764.00	(764.00)	100.9%
	88,000.00	88,764.00	(764.00)	100.9%
<u>23 - Fire</u>				
2-23-00-250 Building Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-23-00-270 Insurance	2,400.00	2,294.31	105.69	95.6%

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	BUDGET	ACTUAL	VARIANCE	%
2-23-00-514 Contracted Services & Communications	166,000.00	191,832.99	(25,832.99)	115.6%
2-23-00-540 Power	4,550.00	0.00	4,550.00	0.0%
2-23-00-541 Natural Gas	13,860.00	0.00	13,860.00	0.0%
	186,810.00	194,127.30	(7,317.30)	103.9%
<u>24 - Disaster Services</u>				
2-24-00-110 Wages & Salaries	43,204.80	46,521.33	(3,316.53)	107.7%
2-24-00-115 Disaster - Overtime Earnings	0.00	0.00	0.00	0.0%
2-24-00-130 Employer Contributions	6,481.00	7,634.88	(1,153.88)	117.8%
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	2,697.06	7,302.94	27.0%
2-24-00-217 Disaster Services Emergency Line	1,000.00	905.71	94.29	90.6%
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	3,293.53	706.47	82.3%
2-24-00-520 Equipment Parts, Repairs & Maintenance	3,000.00	1,761.79	1,238.21	58.7%
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	22,067.42	132.58	99.4%
2-24-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-24-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
	91,585.80	85,988.34	5,597.46	93.9%
<u>26 - Constabulary Services</u>				
2-26-00-110 Wages & Salaries	141,211.20	111,512.07	29,699.13	79.0%
2-26-00-115 Overtime	0.00	0.00	0.00	0.0%
2-26-00-130 Employer Contributions	21,181.68	18,669.47	2,512.21	88.1%
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	6,501.38	(201.38)	103.2%
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	1,001.20	198.80	83.4%
2-26-00-217 Telephone	1,800.00	1,897.93	(97.93)	105.4%
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%
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	3,394.94	1,605.06	67.9%
2-26-00-270 Insurance	3,250.00	3,095.89	154.11	95.3%
2-26-00-510 Printing & Stationary	1,000.00	1,616.05	(616.05)	161.6%

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	BUDGET	ACTUAL	VARIANCE	%
2-26-00-511 Household Goods & Miscellaneous	1,000.00	637.46	362.54	63.7%
2-26-00-513 Contracted Services	6,000.00	2,772.53	3,227.47	46.2%
2-26-00-520 Equipment Parts, Repairs & Maintenance	5,000.00	11,096.77	(6,096.77)	221.9%
2-26-00-521 Fuel & Oil	5,000.00	2,933.46	2,066.54	58.7%
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	5,499.05	(4,799.05)	785.6%
2-26-00-541 Natural Gas	1,390.00	5,758.07	(4,368.07)	414.2%
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	18,391.51	11,608.49	61.3%
	243,732.88	204,333.74	39,399.14	83.8%
<u>32 - Transportation</u>				
2-32-00-110 Wages & Salaries	124,293.45	133,736.24	(9,442.79)	107.6%
2-32-00-115 Overtime	7,000.00	3,362.87	3,637.13	48.0%
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	18,833.87	(189.85)	101.0%
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	5,608.73	(608.73)	112.2%
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	274.31	325.69	45.7%
2-32-00-217 Telephone	3,000.00	3,108.33	(108.33)	103.6%
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	21,388.19	(1,388.19)	106.9%
2-32-00-252 R/R Ditch Mainteneace	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%)
2-32-00-270 Insurance	17,000.00	16,269.55	730.45	95.7%
2-32-00-510 Printing & Stationary	600.00	1,024.62	(424.62)	170.8%
2-32-00-511 Shop Supplies & Miscellaneous Supplies	15,000.00	14,580.94	419.06	97.2%
2-32-00-513 Contracted Services	17,000.00	13,230.92	3,769.08	77.8%
2-32-00-516 Alarm	0.00	100.00	(100.00)	0.0%
2-32-00-520 Equipment Maintenance & Repair	47,000.00	46,918.56	81.44	99.8%
2-32-00-521 Fuel & Oil	30,000.00	32,383.46	(2,383.46)	107.9%
2-32-00-522 Vehicle Parts, Repairs & Maintenance	12,000.00	4,562.90	7,437.10	38.0%

TOWN OF CALMAR
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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-32-00-523 Small Tools	5,000.00	4,307.36	692.64	86.1%
2-32-00-524 Traffic Safety Devices	4,000.00	549.72	3,450.28	13.7%
2-32-00-530 Road Materials	48,000.00	28,704.86	19,295.14	59.8%
2-32-00-531 Safety Equipment	5,000.00	4,977.33	22.67	99.5%
2-32-00-540 Power	24,500.00	16,693.61	7,806.39	68.1%
2-32-00-541 Natural Gas	8,320.00	3,649.85	4,670.15	43.9%
2-32-00-542 Power - Street Lights	242,000.00	141,096.27	100,903.73	58.3%
2-32-00-590 Other General Expenses	5,000.00	0.00	5,000.00	0.0%
2-32-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-32-00-831 Debenture Principle	167,000.00	0.00	167,000.00	0.0%
2-32-00-832 Debenture Interest	79,000.00	101,872.32	(22,872.32)	129.0%
	1,030,757.47	685,624.04	345,133.43	66.5%
<u>41 - Water</u>				
2-41-00-110 Wages & Salaries	124,293.45	133,027.86	(8,734.41)	107.0%
2-41-00-115 Overtime	5,000.00	3,319.25	1,680.75	66.4%
2-41-00-116 On Call	0.00	0.00	0.00	0.0%
2-41-00-130 Employer Contributions	18,644.02	18,711.36	(67.34)	100.4%
2-41-00-136 Workers' Compensation Board Fees	2,800.00	2,582.13	217.87	92.2%
2-41-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-41-00-148 Training & Development	7,000.00	4,698.74	2,301.26	67.1%
2-41-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-41-00-212 Mileage	500.00	0.00	500.00	0.0%
2-41-00-215 Freight & Postage	800.00	457.19	342.81	57.1%
2-41-00-217 Telephone	5,500.00	4,788.57	711.43	87.1%
2-41-00-220 Advertising	500.00	0.00	500.00	0.0%
2-41-00-222 Memberships & Subscriptions	700.00	470.23	229.77	67.2%
2-41-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-41-00-250 Building Repairs & Maintenance	1,000.00	634.00	366.00	63.4%
2-41-00-253 Infrastructure Maintenance	0.00	0.00	0.00	0.0%
2-41-00-260 Equipment Lease & Rental	500.00	0.00	500.00	0.0%
2-41-00-270 Insurance	10,000.00	9,533.08	466.92	95.3%
2-41-00-300 Water Purchases	400,000.00	348,024.40	51,975.60	87.0%
2-41-00-510 Printing & Stationary	4,000.00	2,587.33	1,412.67	64.7%
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	42,610.19	(12,610.19)	142.0%
2-41-00-521 Fuel & Oil	3,000.00	2,912.12	87.88	97.1%
2-41-00-522 Infrastructure Repairs	60,000.00	65,816.25	(5,816.25)	109.7%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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	23,606.74	16,643.26	58.7%
2-41-00-541 Natural Gas	23,400.00	11,625.70	11,774.30	49.7%
2-41-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-41-00-831 Debenture Principle	65,900.00	0.00	65,900.00	0.0%
2-41-00-832 Debenture Interest	17,500.00	19,144.68	(1,644.68)	109.4%
2-41-00-920 Bad Debts	0.00	221.71	(221.71)	0.0%
	848,787.47	728,594.51	120,192.96	85.8%
<u>42 - Sanitary</u>				
2-42-00-110 Wages & Salaries	124,293.45	133,036.56	(8,743.11)	107.0%
2-42-00-115 Overtime	2,400.00	3,319.74	(919.74)	138.3%
2-42-00-116 On Call	0.00	0.00	0.00	0.0%
2-42-00-130 Employer Contributions	18,644.02	18,714.27	(70.25)	100.4%
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	457.19	542.81	45.7%
2-42-00-217 Telephone	2,500.00	2,073.40	426.60	82.9%
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	340.58	159.42	68.1%
2-42-00-511 Household Goods & Miscellaneous	600.00	321.20	278.80	53.5%
2-42-00-513 Contracted Services	17,000.00	27,917.25	(10,917.25)	164.2%
2-42-00-516 Alarm	0.00	0.00	0.00	0.0%
2-42-00-520 Equipment Parts, Repairs & Maintenance	15,000.00	13,341.29	1,658.71	88.9%
2-42-00-521 Fuel & Oil	2,300.00	2,625.12	(325.12)	114.1%
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	52,460.96	59,539.04	46.8%
2-42-00-761 Transfer to Reserves	180,000.00	180,000.00	0.00	100.0%
2-42-00-831 Debenture Principle	82,600.00	0.00	82,600.00	0.0%
2-42-00-832 Debenture Interest	11,800.00	13,145.35	(1,345.35)	111.4%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-42-00-920 Bad Debts	0.00	0.00	0.00	0.0%
	636,937.47	530,052.10	106,885.37	83.2%
<u>43 - Solid Waste</u>				
2-43-00-110 Salaries & Wages	84,668.65	90,687.34	(6,018.69)	107.1%
2-43-00-115 Overtime	1,200.00	2,266.72	(1,066.72)	188.9%
2-43-00-130 Employer Contributions	12,700.30	13,200.03	(499.73)	103.9%
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	457.19	342.81	57.1%
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	18,991.63	29,008.37	39.6%
2-43-00-510 Printing & Stationary	500.00	340.58	159.42	68.1%
2-43-00-513 Contracted Services	27,000.00	21,837.34	5,162.66	80.9%
2-43-00-514 Garbage Service Contract	91,000.00	98,517.49	(7,517.49)	108.3%
2-43-00-515 Recycling Service Contract	40,000.00	36,673.96	3,326.04	91.7%
2-43-00-540 Power	2,100.00	851.16	1,248.84	40.5%
2-43-00-541 Natural Gas	9,700.00	4,465.09	5,234.91	46.0%
2-43-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	323,768.95	294,023.02	29,745.93	90.8%
<u>49 - Recycling</u>				
2-49-00-513 Recycling Contraced Services	0.00	0.00	0.00	0.0%
2-49-00-515 Recycling Service Contract	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
<u>51 - Family & Community Services</u>				
2-51-00-110 Wages & Salaries	36,600.00	34,919.78	1,680.22	95.4%
2-51-00-115 Overtime	500.00	0.00	500.00	0.0%
2-51-00-130 Employer Contributions	5,490.00	5,623.58	(133.58)	102.4%
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%
2-51-00-148 Training & Development	2,500.00	380.95	2,119.05	15.2%
2-51-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-51-00-212 Mileage	500.00	92.03	407.97	18.4%
2-51-00-215 Freight & Postage	700.00	457.19	242.81	65.3%
2-51-00-217 Telephone	750.00	1,012.20	(262.20)	135.0%
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	2,000.00	0.00	100.0%
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%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-51-00-270 Insurance	600.00	455.97	144.03	76.0%
2-51-00-510 Printing & Stationary	800.00	814.08	(14.08)	101.8%
2-51-00-511 Household & Miscellaneous Goods	300.00	24.30	275.70	8.1%
2-51-00-520 Equipment Parts, Repairs & Maintenance	400.00	0.00	400.00	0.0%
2-51-00-540 Power	1,050.00	749.16	300.84	71.3%
2-51-00-541 Natural Gas	1,625.00	811.41	813.59	49.9%
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	5,349.23	400.77	93.0%
2-51-01-512 Christmas Elves Prog. Hosting Exp.	0.00	0.00	0.00	0.0%
	85,565.00	77,123.18	8,441.82	90.1%
<u>61 - Planning & Development</u>				
2-61-00-110 Wages & Salaries	88,780.00	84,010.52	4,769.48	94.6%
2-61-00-115 Overtime	0.00	0.00	0.00	0.0%
2-61-00-130 Employer Contributions	13,317.00	9,103.90	4,213.10	68.4%
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	914.35	585.65	61.0%
2-61-00-217 Telephone	1,200.00	900.74	299.26	75.1%
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	7,683.25	(7,683.25)	0.0%
2-61-00-230 Engineering Fees	40,000.00	35,621.30	4,378.70	89.1%
2-61-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-61-00-232 Inspection Fees	18,000.00	20,778.63	(2,778.63)	115.4%
2-61-00-233 Legal Fees	12,500.00	15,030.50	(2,530.50)	120.2%
2-61-00-234 Planning Fees	0.00	0.00	0.00	0.0%
2-61-00-510 Printing & Stationary	800.00	474.04	325.96	59.3%
2-61-00-513 Contracted Services	30,000.00	23,617.97	6,382.03	78.7%
2-61-00-515 Other Contracted Services	0.00	0.00	0.00	0.0%
2-61-00-520 Cost of Land Sold	0.00	0.00	0.00	0.0%
2-61-00-540 Admin Power	175.00	0.00	175.00	0.0%
2-61-00-591 Cost of Land Re-Sale	0.00	0.00	0.00	0.0%
2-61-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	216,872.00	211,406.40	5,465.60	97.5%
<u>62 - Economic Development</u>				
2-62-00-110 Wages & Salaries	118,000.00	111,088.59	6,911.41	94.1%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-62-00-115 Overtime	2,350.00	756.56	1,593.44	32.2%
2-62-00-130 Employer Contributions	17,700.00	14,959.50	2,740.50	84.5%
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	2,973.61	(973.61)	148.7%
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	457.19	242.81	65.3%
2-62-00-217 Telephone	600.00	600.00	0.00	100.0%
2-62-00-220 Advertising	25,000.00	8,314.23	16,685.77	33.3%
2-62-00-222 Memberships & Subscriptions	6,500.00	940.50	5,559.50	14.5%
2-62-00-223 Promotion & Research	3,200.00	10,699.77	(7,499.77)	334.4%
2-62-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-62-00-510 Printing & Stationary	900.00	833.98	66.02	92.7%
2-62-00-511 Miscellaneous	600.00	279.66	320.34	46.6%
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%
	222,625.00	176,664.72	45,960.28	79.4%
<u>72-00 - Parks General</u>				
2-72-00-110 Wages & Salaries	114,196.00	116,658.93	(2,462.93)	102.2%
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	9,440.00	(7,160.00)	414.0%
2-72-00-130 Employer Contributions	20,129.40	16,325.90	3,803.50	81.1%
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%
2-72-00-148 Training & Development	2,900.00	158.10	2,741.90	5.5%
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	495.63	254.37	66.1%
2-72-00-217 Telephone	1,600.00	2,741.68	(1,141.68)	171.4%
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	1,223.66	2,876.34	29.8%
2-72-00-270 Insurance	2,800.00	2,713.79	86.21	96.9%
2-72-00-510 Printing & Stationary	3,000.00	2,546.33	453.67	84.9%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-72-00-511 Household & Miscellaneous Supplies	1,000.00	61.56	938.44	6.2%
2-72-00-513 Contracted Services	1,000.00	1,128.68	(128.68)	112.9%
2-72-00-540 Power	4,900.00	3,259.15	1,640.85	66.5%
2-72-00-541 Natural Gas	3,950.00	2,025.51	1,924.49	51.3%
2-72-00-590 Communities in Bloom	30,000.00	27,381.28	2,618.72	91.3%
2-72-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-00-823 Financing - Solar Panels	0.00	0.00	0.00	0.0%
	235,805.40	211,500.15	24,305.25	89.7%
<u>72-01 - Parks Sportsgrounds</u>				
2-72-01-110 Wages & Salaries	108,209.00	129,205.03	(20,996.03)	119.4%
2-72-01-115 Overtime	1,800.00	5,246.64	(3,446.64)	291.5%
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	25,496.69	(9,265.34)	157.1%
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	2,691.82	308.18	89.7%
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	43,760.33	6,239.67	87.5%
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	6,611.09	3,388.91	66.1%
2-72-01-513 Contracted Services	22,000.00	27,025.83	(5,025.83)	122.8%
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	8,456.71	1,043.29	89.0%
2-72-01-522 Vehicle Parts, Repairs & Maintenance	2,700.00	1,446.32	1,253.68	53.6%
2-72-01-523 Small Tools	1,300.00	543.28	756.72	41.8%
2-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	290,340.35	286,720.93	3,619.42	98.8%
<u>72-02 Parks Arena</u>				
2-72-02-110 Wages & Salaries	108,209.00	132,969.77	(24,760.77)	122.9%
2-72-02-115 Overtime	1,800.00	5,760.61	(3,960.61)	320.0%
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	25,297.77	(9,066.42)	155.9%
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	457.05	242.95	65.3%
2-72-02-217 Telephone	2,500.00	2,315.70	184.30	92.6%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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	24,097.07	(4,097.07)	120.5%
2-72-02-270 Insurance	30,900.00	29,582.05	1,317.95	95.7%
2-72-02-510 Printing & Stationary	600.00	340.48	259.52	56.7%
2-72-02-511 Household & Miscellaneous Supplies	11,000.00	12,559.38	(1,559.38)	114.2%
2-72-02-513 Contracted Services	15,300.00	10,285.77	5,014.23	67.2%
2-72-02-516 Alarm	500.00	100.00	400.00	20.0%
2-72-02-520 Equipment Parts, Repair & Maintenance	14,000.00	23,341.70	(9,341.70)	166.7%
2-72-02-521 Fuel & Oil	1,500.00	1,650.22	(150.22)	110.0%
2-72-02-523 Small Tools	600.00	200.03	399.97	33.3%
2-72-02-540 Power	87,500.00	47,432.52	40,067.48	54.2%
2-72-02-541 Natural Gas	32,350.00	22,586.49	9,763.51	69.8%
2-72-02-590 Safety Equipment	3,000.00	1,885.00	1,115.00	62.8%
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	5,897.73	59.18	99.0%
2-72-02-822 Debenture Principle	11,816.65	0.00	11,816.65	0.0%
2-72-02-920 Bad Debts	0.00	0.00	0.00	0.0%
	388,363.91	378,010.95	10,352.96	97.3%
<u>72-03 - 06 Fair Expenses</u>				
2-72-03-221 Calmar Fair Days	30,000.00	22,688.50	7,311.50	75.6%
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	10,755.93	744.07	93.5%
2-72-06-221 First Night	8,500.00	7,142.86	1,357.14	84.0%
	51,000.00	62,886.14	(11,886.14)	123.3%
<u>74 - Library</u>				
2-74-00-110 Wages & Salaries	134,000.00	105,744.59	28,255.41	78.9%
2-74-00-115 Overtime	0.00	0.00	0.00	0.0%
2-74-00-130 Employer Contributions	24,000.00	15,320.81	8,679.19	63.8%
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	66.59	133.41	33.3%
2-74-00-148 Training & Development	1,000.00	185.47	814.53	18.5%
2-74-00-150 Honariums	1,000.00	790.00	210.00	79.0%
2-74-00-212 Mileage	400.00	898.64	(498.64)	224.7%
2-74-00-215 Freight & Postage	100.00	66.25	33.75	66.3%
2-74-00-217 Telephone	1,000.00	1,819.22	(819.22)	181.9%
2-74-00-220 Advertising & Promotions	0.00	0.00	0.00	0.0%
2-74-00-222 Memberships	1,000.00	461.62	538.38	46.2%
2-74-00-223 Special Projects	2,000.00	5,343.92	(3,343.92)	267.2%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
2-74-00-224 Subscriptions	1,200.00	665.07	534.93	55.4%
2-74-00-231 Audit Fees	2,100.00	5,715.50	(3,615.50)	272.2%
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	2,716.62	(1,716.62)	271.7%
2-74-00-511 Household & Miscellaneous Supplies	400.00	429.88	(29.88)	107.5%
2-74-00-512 Janitor Contract	3,000.00	2,581.71	418.29	86.1%
2-74-00-520 Equipment Parts, Repair & Maintenance	500.00	4,576.09	(4,076.09)	915.2%
2-74-00-521 Furnishings	0.00	0.00	0.00	0.0%
2-74-00-523 Books & Videos	10,000.00	10,627.79	(627.79)	106.3%
2-74-00-540 Power	4,200.00	5,002.56	(802.56)	119.1%
2-74-00-541 Natural Gas	3,200.00	4,349.39	(1,149.39)	135.9%
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	3,628.08	(2,628.08)	362.8%
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%
	189,800.00	187,765.65	2,034.35	98.9%
<u>97 - Requisitions</u>				
2-97-00-745 Education Requisitions - Residential	564,260.00	564,259.40	0.60	100.0%
2-97-00-750 Education Requisitions - Non-Residential	176,720.00	176,720.00	0.00	100.0%
2-97-00-755 Leduc Foundation Requisition	7,100.00	7,103.00	(3.00)	100.0%
2-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	748,080.00	748,082.40	(2.40)	100.0%
TOTAL EXPENSES	7,094,460.70	6,294,363.34	800,097.36	88.7%
Check Sum (Must be zero)	0.00	0.00		
NET (SURPLUS)/LOSS	(73.30)	(1,000,949.53)		
ASSETS				
3-00-00-110 Payroll Advance	0.00	0.00	0.00	0.0%
3-00-00-111 Prepaids	0.00	120,353.85	(120,353.85)	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%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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	2,764,807.23	(2,764,807.23)	0.0%
3-00-00-121 Alberta Treasury Branch	0.00	0.00	0.00	0.0%
3-00-00-122 CIBC Investments	0.00	0.00	0.00	0.0%
3-00-00-123 Tax Sale Proceeds - Trust Asset	0.00	0.00	0.00	0.0%
3-00-00-124 XMAS Elves - ATB	0.00	17,878.96	(17,878.96)	0.0%
3-00-00-210 Current Property Taxes Receivable	0.00	324,285.78	(324,285.78)	0.0%
3-00-00-212 Arrears of Property Taxes Receivable	0.00	408,718.01	(408,718.01)	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	202,802.35	(202,802.35)	0.0%
3-00-00-290 Accounts Receivable	0.00	399,794.57	(399,794.57)	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%
3-00-00-410 AMFC Investment	0.00	0.00	0.00	0.0%
3-00-00-510 Engineering Structures	0.00	27,330,315.67	(27,330,315.67)	0.0%
3-00-00-511 Accum Amort - Engineered Structures	0.00	(11,782,523.79)	11,782,523.79	0.0%
3-00-00-520 Buildings	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%
3-00-00-530 Machinery & Equipment	0.00	3,949,636.97	(3,949,636.97)	0.0%
3-00-00-531 Accum Amort - Machinery & Equipment	0.00	(1,789,882.58)	1,789,882.58	0.0%
3-00-00-540 Land 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%
3-00-00-550 Vehicles	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%
3-00-00-560 Land Improvements	0.00	251,417.43	(251,417.43)	0.0%
3-12-00-295 GST - 57.14 - Municipal Purposes	0.00	366.05	(366.05)	0.0%
3-12-00-296 GST - 42.86 - Municipal Purposes	0.00	0.00	0.00	0.0%
3-41-00-290 Payroll Clearing Account	0.00	100.45	(100.45)	0.0%
TOTAL ASSESTS	0.00	33,031,413.61	(33,031,413.61)	0.0%
Check Sum	0.00	0.00		

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
LIABILITES				
4-00-00-120 Deferred Revenue - Conditional Grants	0.00	0.00	0.00	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	(94,582.90)	94,582.90	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	(26,116.45)	26,116.45	0.0%
4-00-00-201 Sick Pay Payable	0.00	(50,092.74)	50,092.74	0.0%
4-00-00-202 Overtime Payable	0.00	(4,249.11)	4,249.11	0.0%
4-00-00-210 E.I. Rebate	0.00	(175.19)	175.19	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	5,940.73	(5,940.73)	0.0%
4-00-00-260 GST Payable	0.00	0.00	0.00	0.0%
4-00-00-265 Safety Codes Council	0.00	(3.40)	3.40	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	(206,016.82)	206,016.82	0.0%
4-00-00-300 Short Term Operating Loan	0.00	0.00	0.00	0.0%
4-00-00-310 Debentures Payable	0.00	(3,500,920.37)	3,500,920.37	0.0%
4-00-00-323 Long Term Loan - Treasury Branch	0.00	0.00	0.00	0.0%
4-00-00-400 Accrued Liabilites	0.00	(156,546.72)	156,546.72	0.0%
4-00-00-410 Accrued Interest Debentures	0.00	(23,821.23)	23,821.23	0.0%
4-00-00-430 Capital Lease Debt	0.00	(190,132.14)	190,132.14	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	(4,305.00)	4,305.00	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	(173,427.64)	173,427.64	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	(216,217.79)	216,217.79	0.0%
4-61-00-476 Security Deposit SB Hayduk	0.00	(6,160.00)	6,160.00	0.0%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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	(853.55)	853.55	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	(857,187.13)	857,187.13	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%
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	(67,860.98)	67,860.98	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%
TOTAL LIABILITIES	0.00	(30,556,392.04)	30,556,392.04	0.0%
Check Sum	0.00	0.00	0.00	0.0%
NET (SURPLUS)/LOSS		(1,000,949.53)		
NET CAPITAL		(1,474,072.04)		
		(33,031,413.61)		
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%

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
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)	(7,800.00)	(7,200.00)	52.0%
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%
5-32-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-32-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-32-00-900 Contributed from Other	0.00	0.00	0.00	0.0%
5-32-00-910 Sale of F/A	0.00	0.00	0.00	0.0%
5-32-01-636 Debenture Borrow	0.00	0.00	0.00	0.0%
5-41-00-550 Investment Interest	0.00	0.00	0.00	0.0%
5-41-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-41-00-636 Debenture Borrowing	0.00	0.00	0.00	0.0%
5-41-00-640 Contributed from Reserve	(14,000.00)	(6,617.89)	(7,382.11)	47.3%
5-41-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-42-00-550 Investment Interest	0.00	0.00	0.00	0.0%
5-42-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-42-00-635 From Borrowing	0.00	0.00	0.00	0.0%
5-42-00-640 Contributed from Reserve	(690,745.00)	(703,047.06)	12,302.06	101.8%
5-42-00-650 Conditional Grants	(573,255.00)	(587,750.85)	14,495.85	102.5%
5-42-00-910 Sale of Fixed Assets	0.00	0.00	0.00	0.0%
5-61-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-61-00-635 From Borrowing	0.00	0.00	0.00	0.0%
5-61-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-61-00-650 Conditional Grants	0.00	0.00	0.00	0.0%

TOWN OF CALMAR
Trial Balance

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	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
5-62-00-630 Community/Economic Development	0.00	0.00	0.00	0.0%
5-72-00-635 From Borrowing	0.00	0.00	0.00	0.0%
5-72-00-640 Contributed From Reserves	0.00	0.00	0.00	0.0%
5-72-00-910 Sale of Fixed Assets	0.00	0.00	0.00	0.0%
5-72-01-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-72-01-640 Contributed from Reserve	(112,000.00)	(49,000.00)	(63,000.00)	43.8%
5-72-01-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-72-01-670 Parks - County Cost Share	(43,000.00)	(20,277.68)	(22,722.32)	47.2%
5-72-01-900 Parks - Contributed from Other	0.00	0.00	0.00	0.0%
5-72-02-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-72-02-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-72-02-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-72-02-660 Federal Grants	0.00	0.00	0.00	0.0%
5-72-02-900 Arena - Contributed from Other	0.00	0.00	0.00	0.0%
5-74-00-550 Investment Interest	0.00	0.00	0.00	0.0%
5-74-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-74-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-74-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-74-00-900 Library - Contributed from Other	0.00	0.00	0.00	0.0%
	(1,448,000.00)	(1,474,072.04)	26,072.04	101.8%

CAPITAL EXPENSE

6-11-00-630 Legislative	0.00	0.00	0.00	0.0%
6-12-00-630 Administrative	15,000.00	0.00	15,000.00	0.0%
6-23-00-630 Protective Services	0.00	0.00	0.00	0.0%
6-23-00-761 Transfer to Reserve	0.00	0.00	0.00	0.0%
6-24-00-630 Disaster Services	0.00	0.00	0.00	0.0%
6-26-00-630 By-Law & Constabulary Services	0.00	0.00	0.00	0.0%
6-32-00-610 43 Street Intersection	0.00	0.00	0.00	0.0%
6-32-00-620 Transportation/Building	0.00	0.00	0.00	0.0%
6-32-00-630 Transportation	0.00	0.00	0.00	0.0%
6-32-00-640 Transportation/Land	0.00	0.00	0.00	0.0%
6-32-00-650 Transportation Vehicles	0.00	0.00	0.00	0.0%
6-32-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
6-32-01-610 Lateral Upgrades	0.00	0.00	0.00	0.0%
6-32-01-630 Transportation - 2005	0.00	0.00	0.00	0.0%
6-32-02-610 Roads/Sidewalks Upgrades	0.00	0.00	0.00	0.0%
6-32-02-630 Transportation - 2006	0.00	0.00	0.00	0.0%
6-32-03-630 49 Ave & 47 St Upgrades	0.00	0.00	0.00	0.0%
6-32-04-630 Electronic Sign	0.00	0.00	0.00	0.0%
6-41-00-610 Water Reservoir Expansion	0.00	0.00	0.00	0.0%

TOWN OF CALMAR
Trial Balance

2/16/24 12:37 PM

	2023	2023	2023	2023
	BUDGET	ACTUAL	VARIANCE	%
6-41-00-630 Water Services	14,000.00	0.00	14,000.00	0.0%
6-41-00-761 Water - Transfer to Reserve	0.00	0.00	0.00	0.0%
6-42-00-610 Sewer Mains	0.00	0.00	0.00	0.0%
6-42-00-630 Sanitary Sewer	1,264,000.00	0.00	1,264,000.00	0.0%
6-51-00-630 Family & Community Services	0.00	0.00	0.00	0.0%
6-61-00-630 Planning & Development	0.00	0.00	0.00	0.0%
6-62-00-630 Community/Economic Development	0.00	0.00	0.00	0.0%
6-72-00-630 RecreationAdmin. Equipment	0.00	0.00	0.00	0.0%
6-72-01-630 Recreation Sportsgrounds	92,000.00	0.00	92,000.00	0.0%
6-72-01-640 Parks Land	63,000.00	0.00	63,000.00	0.0%
6-72-01-650 Parks Vehicles	0.00	0.00	0.00	0.0%
6-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
6-72-02-620 Arena Building	0.00	0.00	0.00	0.0%
6-72-02-630 Arena	0.00	0.00	0.00	0.0%
6-72-02-761 Transfer to Reserve - Arena	0.00	0.00	0.00	0.0%
6-74-00-620 Library Building	0.00	0.00	0.00	0.0%
6-74-00-630 Library/Culture Services	0.00	0.00	0.00	0.0%
	1,448,000.00	0.00	1,448,000.00	0.0%
Totals:	0.00	(1,474,072.04)	1,474,072.04	0.0%



RCAAF

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Centenary Dinner

April 13, 2024

Edmonton Expo Centre

Doors open at 6pm, Dinner at 7pm
Mess Kit or Formal Dress

Tickets:

\$100 each (includes parking),
\$85 for Wing & RCAFA Members

Eventbrite ticket service charges apply.

www.700wing.com

700WingRCAFA@gmail.com

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