

**TOWN OF CALMAR REGULAR COUNCIL MEETING TO BE HELD  
IN PERSON AND VIRTUALLY ON NOVEMBER 04, 2024,  
COMMENCING AT 6:30 PM**

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

**AGENDA**

- | <b><u>ITEM</u></b> | <b><u>SOURCE</u></b>  |
|--------------------|---|
| <b>1.</b>          | <b>Call to Order</b>  |
| <b>2.</b>          | <b>Adoption of Agenda</b>   |
| <b>3.</b>          | <b>Public Hearings – None</b>   |
| <b>4.</b>          | <b>Delegations – None</b>   |
| <b>5.</b>          | <b>Adoption of Minutes</b><br>a) Organizational Meeting – October 21, 2024<br>b) Regular Council Meeting – October 21, 2024     |
| <b>6.</b>          | <b>Unfinished Business – None</b>   |
| <b>7.</b>          | <b>Bylaws or Policies</b><br>a) Procedural Bylaw  |
| <b>8.</b>          | <b>New Business</b><br>a) Library Board Appointment<br>b) Development Permit in Direct Control<br>c) MDP Request for Discussion |
| <b>9.</b>          | <b>Financial</b><br>a) Trial Balance as of October 31, 2024<br>b) 2025 – 2028 Operating Budget<br>c) 2025 – 2035 Capital Budget |
| <b>10.</b>         | <b>Department Reports - None</b>  |
| <b>11.</b>         | <b>Council and Committee Reports – None</b>   |
| <b>12.</b>         | <b>Correspondence</b><br>a) Leduc County Cost Share Payment Confirmation  |
| <b>13.</b>         | <b>Clarification of Agenda Business – (Open mic)</b>  |
| <b>14.</b>         | <b>Closed Session - None</b>  |
| <b>15.</b>         | <b>Adjournment</b>  |

**ORGANIZATIONAL MEETING OF COUNCIL TO BE HELD  
IN PERSON AND VIRTUALLY ON OCTOBER 21, 2024  
COMMENCING AT 5:30 PM**

GoToMeeting

Public Access Code: 211-016-493

1. **CALL TO ORDER:** Mayor Carnahan called the Organizational Meeting of Council of October 21, 2024, to order at the hour of 5:35 pm.

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

2. **ADOPTION OF AGENDA:**

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

**CARRIED  
R-24-10-0229**

3. **ESTABLISH REGULAR MEETING DATES**

*Moved by* Councillor McKeag Reber that Council pass a motion to adopt the scheduled meeting dates as amended and directs Administration to send out meeting dates for all meetings.

**CARRIED  
R-24-10-0230**

4. **COUNCIL PROCEDURAL BYLAW**

*Moved by* Councillor Gardner that Council pass a motion to give first reading to Bylaw #2024-08 - Procedural Bylaw as presented.

**CARRIED  
R-24-10-0231**

5. **COUNCIL CODE OF CONDUCT BYLAW**

*Moved by* Mayor Carnahan that Council directs the Policy and Bylaw Committee to review the bylaw and present its recommendations to Council within the first quarter of 2025. Should Council decide to not create the committee, then Council shall direct Administration to do the review and present its recommendations directly to Council in the same timeline.

**CARRIED  
R-24-10-0232**

6. **ESTABLISH BANKING INSTITUTIONS**

*Moved by* Councillor Benson that Council pass a motion to continue to use ATB as the Town's financial institution.

**CARRIED  
R-24-10-0233**

7. **ESTABLISH COUNCIL REMUNERATION**

*Moved by* Councillor Faulkner that Council directs Administration revise the policy and bring it back to Council at a later date.

**CARRIED  
R-24-10-0234**

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*Recess @6:22 pm  
Reconvene @ 7:58 pm*

**8. APPOINTMENT TO COMMITTEE AND BOARDS**

*Moved by* Councillor McKeag Reber that Councillor Gardner be appointed Deputy Mayor from November 1, 2024 to February 03, 2025 at which point the Procedural Bylaw will be brought back to Council to address changes to the Deputy Mayor position.

**CARRIED  
R-24-10-0235**

*Moved by* Councillor Gardner that Mayor Sean Carnahan and Councillor Carey Benson be appointed to the Library Board for a term of one year starting October 22, 2024.

**CARRIED  
R-24-10-0236**

*Moved by* Councillor Gardner that Council appoints the members as outlined in the Organizational Members Table as per the attached list attached hereto and forming part of these minutes.

**CARRIED  
R-24-10-0237**

**9. ADJOURNMENT:**

The Organizational Meeting adjourned at 8:58 pm.

These minutes signed this 04<sup>th</sup> day of November 2024.

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Mayor Carnahan

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CAO Losier

**2024-2025 Organizational Appointment  
Committee's & Boards**

COMMITTEE/BOARD	Terms of Reference	Typical Meeting Schedule	MEMBERS	ALTERNATE
Municipal Planning Commission (MPC)	The MPC will advise and assist Council on the planning and development within the Town; and acts as the Development Authority in accordance with the Town of Calmar Land Use Bylaw.	As required	Councillor Gardner Mayor Carnahan Councillor Faulkner	N/A
Subdivision & Development Appeal Board	The SDAB deals with subdivision and development appeals brought forth specific to discretionary use projects in the Town of Calmar. The SDAB acts in accordance with the provisions of the SDAB Bylaw and the MGA.	As required - Leduc County SDAB	N/A	N/A
Local Assessment Review Board	The Board is established to hear and deal with complaints against assessment that have been received by the Assessment Appeal Clerk.	As Required	N/A	N/A
Composite Assessment Review Board	The Board is established to hear and deal with complaints as outlined in the 'Matters Relating to Assessment Complaints Regulation' that have been received by the Assessment Appeal Clerk.	As Required	N/A	N/A
Calmar Public Library Board	To govern and guide the Calmar Public Library through the 5 year Plan of Service.	Monthly, Last Thursday @ 7pm	Mayor Carnahan Councillor Benson	N/A

Yellowhead Regional Library Board	<p>As a member of the YRL, the Town shall appoint one representative to the Board. The Board manages and controls the library system through organizing, promoting and maintain comprehensive and efficient library services.</p> <p><a href="https://yrl.ab.ca/">https://yrl.ab.ca/</a></p>	Quarterly	Councillor McKeag Reber	Mayor Carnahan
Calmar & District Recreation Board	<p>An advisory board to Council to prepare and present information regarding short and long term parks and recreation goals and objectives.</p>	<p>Every other month, 2nd Wednesday, evenings and as required.</p> <p>Evening Meetings</p>	<p>Councillor Gardner</p> <hr/> <p>Councillor Benson</p>	Councillor McKeag Reber
Leduc County F.C.S.S. Advisory Board	<p>As a municipal partner attendance is required to oversee the development and operation of the program, to act in an advisory capacity to County Council and to the F.C.S.S. Director, to make recommendations to County Council regarding the direction of the Program &amp; to ensure the F.C.S.S. Act and Regulations are adhered to.</p>	<p>Monthly</p> <p>5pm meeting - 4-5 times per year</p>	Councillor McKeag Reber	Councillor Benson

<p>Capital Region Southwest Water Services Commission</p>	<p>The CRSWSC is a regional co-operation providing clean and safe drinking water to the membership which includes the City of Leduc, Leduc County, City of Beaumont, the Edmonton International Airport (EIA), the Town of Calmar, the Village of Hay Lakes, Camrose County and the Town of Millet. The commission purchases its water from Epcor. The commission membership works together on long range planning, rate negotiation, and coordination of water supply.</p> <p><a href="http://crswsc.ca/">http://crswsc.ca/</a></p>	<p>Regular Meetings - January, March, May, September, November; Annual General Meeting - April; Organizational Meeting - November</p> <p>Evening Meetings</p>	<p>Councillor Faulkner</p> <p>Councillor Gardner</p>	<p>Councillor McKeag Reber</p>
<p>Communities in Bloom</p>	<p>Calmar's Community in Bloom is a Canadian non-profit organization committed to fostering civic pride, environmental responsibility and beautification through community involvement and the challenge of a national program, with focus on enhancing green spaces in communities.</p> <p><a href="https://calmarcib.webs.com/">https://calmarcib.webs.com/</a></p>	<p>Monthly, 2nd Sundays, afternoon</p>	<p>Councillor McKeag</p>	<p>Councillor Benson</p>
<p>Leduc County Fire Services Advisory Committee</p>	<p>Members of administration and Council meet quarterly with the Leduc County Fire Services senior team to review local fire service activities and items in relation to the Town of Calmar.</p>	<p>Quarterly usually daytime meeting</p>	<p>Councillor Gardner Mayor Carnahan</p>	<p>Councillor Faulkner</p>



Leduc Regional Emergency Management Committee	<p>Representatives from Calmar, Thorsby, Warburg, and Leduc County came together to explore options to develop a regional emergency management agency. This committee began pre-covid, and has been delayed due to the pandemic. Plans to reconvene in 2022.</p>	Monthly, until an Agency model is created; then twice annually.	N/A	N/A
Leduc & District Regional Waste Management Commission	<p>To ensure that the affairs of the Authority are managed in accordance with the terms of the Incorporation Agreement, in compliance with regulatory requirements, and to ensure appropriate direction is provided to the Administration.</p> <p><a href="https://leduregionallandfill.ca/">https://leduregionallandfill.ca/</a></p>	Monthly, 3rd Wednesday evening meeting - 5:30pm	Councillor Faulkner	Councillor Benson
Edmonton Metro Region Waste Advisory Committee	<p>The Edmonton Region Waste Advisory Committee provides a forum for information sharing and to assume a leadership role in bringing together stakeholders in cooperative, collaborative efforts to facilitate joint waste minimization strategies and solutions.</p> <p><a href="https://www.edmonton.ca/city_government/city_organization/capital-region-waste-minimization-advisory-committee">https://www.edmonton.ca/city_government/city_organization/capital-region-waste-minimization-advisory-committee</a></p>	3-4 times per year and on a as required basis. Daytime meetings	Councillor Gardner	Councillor Faulkner
Leduc Regional Housing Foundation	<p>LRHF is a not-for-profit, charitable organization that provides a variety of quality housing solutions and services to individuals, and families throughout the Leduc Region. The Foundation is governed by a board of the nine member municipalities Leduc County, City of Leduc, City of Beaumont, Town of Devon, Town of Calmar, Town of Thorsby, and the Village of Warburg.</p> <p><a href="https://www.leduregionalhousing.ca/index.php">https://www.leduregionalhousing.ca/index.php</a></p>	Monthly, 4th Thursday, 5:30pm No meetings during the summer or in December.	Mayor Carnahan	Councillor Benson

*del*

Youth Council Committee	Under Development	Monthly	Councillor Gardner	Councillor McKeag Reber
39/20 Alliance	<p>The Town of Calmar is involved in a unique partnership with the Villages of Breton and Warburg, the 39/20 Alliance.</p> <p>The purpose of the Alliance is to promote municipal cooperation in delivery of services to our respective residents and ratepayers.</p>	<p>quarterly</p> <p>Evening meetings</p>	<p>Mayor Carnahan</p> <p>Councillor Benson</p>	Councillor Gardner
Asset Management Committee	The Town of Calmar has adopted an AMP. The Committee will work toward its implementation.	Quarterly	Councillor Gardner	
Policy & Bylaw Committee		Monthly	<p>Councillor Gardner</p> <p>Councillor McKeag Reber</p> <p>Councillor Faulkner</p>	
Calmar Emergency Management Committee		As Needed	All	

Mayor's Signature





**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY OCTOBER 21, 2024**

Access Code: 211-016-493

1. **CALL TO ORDER:** Councillor Gardner called the Regular Council Meeting of October 21, 2024, to order at the hour of 6:34 pm.

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

2. **ADOPTION OF AGENDA:**

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

**CARRIED  
R-24-10-0238**

3. **PUBLIC HEARINGS:** None

4. **DELEGATIONS:**

- a) **Catalyst Communications** – Resident Satisfaction Survey Presentation

The Mayor thanked Mr. Proulx for his presentation at the time being 7:30 pm.

5. **ADOPTION OF MINUTES:**

- a) **Regular Council Meeting** – October 07, 2024

*Moved by* Councillor McKeag Reber that the minutes of the Regular Council Meeting of October 07, 2024, are hereby approved as presented.

**CARRIED  
R-24-10-0239**

- b) **Special Council Meeting** – October 15, 2024

*Moved by* Councillor Gardner that the minutes of the Special Council Meeting of October 15, 2024, are hereby approved as presented.

**CARRIED  
R-24-10-0240**

6. **UNFINISHED BUSINESS:**

- a) **Damage Related to Activity at the Ball Diamonds**

*Moved by* Councillor Faulkner that Council directs Administration to reimburse the expense to the damaged vehicle and recover the costs from the ball league. And to direct Administration to enquire about the cost of netting to prevent further damages.

**CARRIED  
R-24-10-0241**

7. **BYLAWS or POLICIES:**

- a) **Bylaw #2024-07** – Emergency Management Bylaw

*Moved by* Councillor Gardner that Council pass a motion to give Bylaw #2024-07 – Emergency Management Bylaw second reading.

**CARRIED  
R-24-10-0242**

**REGULAR MEETING OF COUNCIL  
OF THE TOWN OF CALMAR WAS HELD IN PERSON  
AND VIRTUALLY ON MONDAY OCTOBER 21, 2024**

Access Code: 211-016-493

*Moved by* Councillor Benson that Council pass a motion to give Bylaw #2024-07 – Emergency Management Bylaw third and final reading.

**CARRIED  
R-24-10-0243**

**8. NEW BUSINESS:**

**a) Regional ARB Agreement with CRASC**

*Moved by* Councillor McKeag Reber that Council pass a motion to direct Administration to sign the three year agreement with CRASC to provide assessment review board services to the Town.

**CARRIED  
R-24-10-0244**

**9. FINANCIAL: None**

**10. DEPARTMENT REPORTS: None**

**11. COUNCIL REPORTS:**

- a) Mayor Carnahan – not submitted
- b) Councillor Faulkner
- c) Councillor Gardner
- d) Councillor McKeag Reber
- e) Councillor Benson

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

**CARRIED  
R-24-10-0245**

**12. CORRESPONDENCE:**

**a) NWSA 2025 Municipal Contribution Request**

*Moved by* Councillor McKeag Reber that Council accepts this as information and include it in the budget process.

**CARRIED  
R-24-10-0246**

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

**14. CLOSED SESSION: None**

**15. ADJOURNMENT:**

The Regular Council Meeting adjourned at 7:44 pm.

These minutes signed this 04<sup>th</sup> day of November 2024.

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

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

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council
Meeting Date:	November 04, 2024
Originated By:	CAO Losier
Title:	Procedural Bylaw
Approved By:	CAO Losier
Agenda Item Number:	7 A

**BACKGROUND/PROPOSAL:**

The draft procedural bylaw was presented to Council and received 1<sup>st</sup> reading on October. The proposed bylaw was discussed at the Policy and Bylaw Committee and an amended version is coming forward for Council’s review and adoption.

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

An updated procedural bylaw must be adopted by Council as a few elements were obsolete to the town’s current environment. The proposed bylaw:

- Confirms the new meeting time as 6:30 pm,
- Adds the framework for electronic meetings,
- Adds language for the consent agenda process,
- Updates the list of committees/boards,
- Repeals the current bylaw,
- Address the numbering issues.

**Option 1**

Council adopts the bylaw as amended, conducting 2<sup>nd</sup> and 3<sup>rd</sup> reading.

**Option 2**

Council adopts the proposed bylaw after additional amendments have been done.

**Option 3**

Council defers to Administration and/or the Policy and bylaw Committee for further review.

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

n/a



**RECOMMENDED ACTION:**

Council pass second reading of Bylaw 2024-08 as amended.

Council pass third reading of Bylaw 2024-08 as amended.

**TOWN OF CALMAR  
BYLAW 2024-08**

**Being a Bylaw of the Town of Calmar, in the Province of Alberta, to  
Regulate the Procedure of Council**

**WHEREAS**, pursuant to Section 145 of the Municipal Government Act, Chapter M-26, RSA 2000, and amendments thereto, Council may pass a Bylaw to regulate the affairs of Council;

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

**Part I.        TITLE AND PURPOSE**

1.        This Bylaw may be cited as the Council Procedural Bylaw.
2.        The purpose of this Bylaw is to establish rules and regulations for the order and conduct in which the business of all Council meetings shall be transacted.

**Part II.       DEFINITIONS, APPLICATION AND INTERPRETATION**

3.        In this Bylaw,
  - a.        “Chief Administrative Officer” means the Chief Administrative Officer of the Town of Calmar or his/her delegate;
  - b.        “Council” means the Council of the Town of Calmar;
  - c.        “Deputy Mayor” means the Member appointed pursuant to Section 7 of the Bylaw;
  - d.        “Mayor” means the Chief Elected Official of the Town of Calmar;
  - e.        “Member” means a member of Council of the Town of Calmar;
  - f.        “MGA” means the Municipal Government Act, RSA 2000, c.M-26;
  - g.        “Presiding Officer” means the person who has been given authority to direct the proceedings of a meeting;

**Application**

4.        This Bylaw shall apply to all meetings of Council.

**Interpretation**

5.        Any matter of meeting conduct which is not herein provided for, shall be determined in accordance with the Municipal Government Act, and then “Robert’s Rules of Order”, in that order.



**Part III.      ORGANIZATION OF COUNCIL**

**Organizational Meeting**

6. Council shall hold an Organizational Meeting each year at any time within two (2) weeks of the third Monday in October.
7. At the Organizational Meeting, Council shall establish by resolution for the term of office:
  - a. the roster for each Member to act as Deputy Mayor on a rotating basis;
  - b. the dates, time of commencement and adjournment and place of the regular Council meetings and Council Committee meetings;
  - c. the Council Committee appointments and the rotating schedule for committee membership; and
  - d. any other business described in the notice of the meeting.

**Inaugural Meeting**

8. The Organizational Meeting immediately following a general municipal election shall be called the inaugural meeting.
9. The Mayor and each Member shall take the prescribed oath of office as the first order of business at the inaugural meeting.
10. Until the Mayor has taken the oath of office, the Chief Administrative Officer shall chair the inaugural meeting.

**Quorum**

11. Quorum of Council is 3 Members present who are eligible to vote.

**Lack of Quorum**

12. If there is no quorum present within 15 minutes after the time appointed for a Regular Meeting of Council, the Chief Administrative Officer shall record the names of the Members of Council who are present, and the meeting shall be cancelled until the next Regular Meeting unless a Special Meeting has been duly called in the meantime. Notice of cancellation shall be posted on the outside door of access to the Council Chambers.

**Absence of the Mayor and Deputy Mayor**

13. In case the Mayor or Deputy Mayor is not in attendance within 15 minutes after the hour appointed for a meeting and a quorum is present, the Chief Administrative Officer shall call the meeting to order and a chairman shall be chosen by Members present, who shall preside during the meeting or until the arrival of the Mayor or Deputy Mayor, who may assume chair at his/her discretion, if all present are unanimous in continuing.

## **Regular Council Meetings**

14. All Regular Council meetings will be held at 6:30 pm in Council Chambers and accessible virtually (hybrid approach) unless otherwise decided by the majority of Council through a resolution.
  - a. Notice of the connection information for public access and participation in the meeting will be published on the agenda.
  - b. Public viewing and sound for the virtual connection will be displayed in Council chambers when open to the public.
  - c. Councillors participating physically or virtually in the meeting are deemed to be present at the meeting.
15. Extended absences from meetings will be managed as per the Municipal Government Act.

## **Electronic Meetings**

16. A Council or Committee Meeting may be conducted in person or remotely by means of video conference according to the provisions of the Act;
  - a. Councillors will attend meetings in person, however, a Councillor may attend a meeting remotely through electronic means when the circumstances dictate and when the Councillor is unable to attend in person. A Councillor attending a meeting remotely must endeavor to inform the Chief Administrative Officer as soon as possible, prior to the meeting of their intention to attend the meeting remotely;
  - b. The Chair presiding at the meeting must attend the meeting in person, unless otherwise approved by Council or Committee by way of a majority vote.
17. Councillors who are participating in Council or Committee meetings remotely must have the audio and/or video functions enabled when possible. While a Councillor's face must be clearly visible when possible, microphones may be turned off when appropriate.
18. The Chair of the meeting shall announce the names of those Councillors participating virtually at the commencement of the meeting.
19. If a Councillor needs to step away from the virtual meeting, they must inform the Chair and they must be acknowledged upon their return to the meeting.
20. Remote participation is permitted for Councillors in Closed Session meetings. Non-Council Participants in Closed Session must receive approval by majority vote prior to entering into the Closed Session.
21. Persons who are participating in Closed Session meetings remotely must confirm to the Chair that they are in a private location and able to maintain confidentiality over the item(s) to be discussed. The Chair can disqualify any remote participant if they are deemed to be non-compliant.

## **Part IV. DUTIES OF OFFICIALS**

### **Duties of the Mayor**

22. The Mayor at his/her discretion may allow the Deputy Mayor or another member of Council to preside over the meeting in his/her presence.
23. As soon after the hour of the meeting as there is a quorum present, the Mayor shall take the chair and call the meeting to order.
24. The Mayor or Presiding Officer shall:
  - a. preserve order and decorum; and
  - b. decide questions of order, subject to an appeal to the Council by resolution. The decision of the Mayor shall be final unless reversed or altered by a majority vote of Members present.

### **Duties of the Deputy Mayor**

25. The Deputy Mayor shall act as the Presiding Officer:
  - a. when the Mayor is unable to perform his/her duties;
  - b. if the office of Mayor is vacant.

### **Duties of Council**

26. All Members shall abide by the Code of Conduct Bylaw as amended from time to time.

### **Duties of the Chief Administrative Officer**

27. The Chief Administrative Officer shall, subject to the Act:
  - a. provide Council with information and advice with respect to the operation of the Town;
  - b. when requested, provide information and advice to the Mayor and Council on procedural matters in Council; and
  - c. keep on file copies of Bylaws which have been read a third time and passed.

## **Part V. AGENDAS FOR COUNCIL MEETINGS**

28. The agenda for each Regular and Special Meetings shall be approved by the Chief Administrative Officer in cooperation with the Mayor and submitted together with copies of all pertinent correspondence, statements and reports to each Member of Council at least four days prior to each Regular Meeting.
29. Any Member of Council, Town Official or any other person wishing to have an item of business placed on the agenda, shall make their written submission to the Mayor and Chief Administrative Officer not later than 10:00 am four business days prior to the meeting. The submissions shall contain adequate information to the satisfaction of the Chief Administrative Officer to enable Council to deal with the matter.

30. Council reports must be submitted as information in writing for the 3<sup>rd</sup> Monday of the month's meeting. Reports must be submitted four business days prior to the meeting.
31. When a communication intended for Council is received by the Chief Administrative Officer, he/she shall place it on the agenda of Council unless the Chief Administrative Officer considers the matter libelous, or administrative in nature, in which case the Chief Administrative Officer shall advise the originator that the communication is not being sent to Council.
32. The consent agenda will be used to group together items for which Council agrees with the report's recommendation into a group whereby all are passed with a single motion and vote, without discussion or amendment. At the start of each meeting Council will determine which items are to be selected for discussion. All items not selected for discussion will be included in the consent agenda. The CAO or delegate will repeat the items not selected for discussion to ensure they are recorded correctly. Once confirmed, a motion will be made to adopt the items to be adopted by consent.
33. The order of business on the agenda shall be as follows:
  - a. Call to Order
  - b. Adoption of Agenda
  - c. Consent Agenda
  - d. Public Hearings
  - e. Delegations
  - f. Adoption of Minutes
  - g. Unfinished Business
  - h. Bylaws and/or Policies
  - i. New Business
  - j. Financial Information
  - k. Department Reports
  - l. Council Reports
  - m. Correspondence
  - n. Clarification of Agenda Business
  - o. Closed Session
  - p. Adjournment
34. No item of business shall be considered by the Council if the item has not been placed on the agenda unless the Members of Council present, by a two-thirds majority vote, agree to the item being placed on the agenda. The Mayor, Members of Council and the Chief Administrative Officer shall be given an opportunity to state why an item should receive consideration on the agenda because its time sensitivity before the motion is put to vote.
35. On Thursday afternoon preceding a Regular Council Meeting, the official notice of the agenda shall be posted on the Town Office front door and Council Chambers door for public viewing. The agenda package may also be posted on the Town's media platforms.

**Part VI. GENERAL RULES OF COUNCIL**

36. Upon the Meeting being called to order, motion shall be presented to adopt all or part of the circulated agenda for the meeting. Upon adoption of the meeting's agenda, the Mayor shall call for a motion adopting the minutes of the preceding meeting or meetings as circulated or as read, which motion

shall be voted on, either by consent or amendment of any errors or omissions contained.

37. All reports made by a Council Member shall be placed on file and outlined in the minutes only if presented in a written format, otherwise recorded in the minutes only as "oral report presented".
38. Meetings of Council shall adjourn no later than three hours after the start unless Members of Council present, by a unanimous vote, agree to an extension of time.
39. When the Presiding Officer is called on to decide a point of order or practice, the Presiding Officer shall do so without argument or comment and shall state the rule of authority applicable to the case.
40. Every Member wishing to speak to a question or motion shall address the Presiding Officer. The Address to the Presiding Officer shall be "Chair" when a topic is opened, subsequent discussion may be less formal with the use of given names and shall be respectful.
41. No person shall be permitted to speak unless, and until, that person has been recognized by the Presiding Officer and then only so long as all remarks are addressed to the Presiding Officer. The Presiding Officer will address other Council Members in a formal and respectful manner.
42. The Presiding Officer shall have authority to set a time limit and the number of times that a Member may speak on the same question or resolution having due regard to the importance of the matter.
43. After a motion is read by the Presiding Officer it shall be deemed to be in possession of the Council but may be withdrawn at any time before decision or amendment with the permission of the mover.
44. When a motion is placed before Council it may be:
  - a. carried
  - b. debated
  - c. amended
  - d. defeated
  - e. withdrawn, i.e.: withdrawn at the request of the maker with the permission of all Members of Council present.
  - f. laid on the table, i.e.: laying a pending question aside temporarily
  - g. referred, i.e.: turning the question over to a committee or administration for study; or
  - h. postponed, i.e.: postpone indefinitely or to a certain time, a means of avoiding a direct vote until a later time.
45. No motion shall be offered that is substantially the same as one on which the judgement of the meeting has already been expressed during the same meeting. Where a question under consideration contains distinct propositions, each proposition shall be made as a separate motion when any Member so requests, or the Presiding Officer so directs. If the vote is taken on each proposition, it then becomes unnecessary to vote on the question which was separated.
46. A motion to refer, until it is decided, shall preclude all amendments to the main question. The motion is debatable.



## **Amendments**

47. Every amendment must be relevant to the question on which it is proposed. Any amendment offered which raises a new question can only be considered as a new distinct motion after notice.
48. An amendment proposing a direct negative is out of order.
49. All amendments shall be put in the reverse order to that in which they are moved; and every amendment shall be decided upon or withdrawn before the main question is put to vote. Only one amendment to the main motion at one time shall be allowed, and only one amendment shall be allowed to an amendment at one time.
50. No Member may move to amend his/her own motion.
51. All motions shall be stated by the Presiding Officer or Chief Administrative Officer before being debated or voted on.

## **Voting**

52. After any question is finally put by the Presiding Officer, no Member shall speak to the question, nor shall any other motion be made until after the result of the vote has been declared. The decision of the Presiding Officer as to whether the question has been finally put shall be conclusive.
53. Voting on all matters shall be done by raising the hand in such a clear manner that they may be easily counted by the Presiding Officer. Members attending virtually shall do the same unless technologically challenged (i.e. audio only). In such instance, the member will have to verbally express their vote.
54. After the Presiding Officer has counted the vote, the Presiding Officer shall declare whether it was “carried” or “defeated”.
55. Except where provided for in this Bylaw or by the applicable legislation, a majority vote of the Members present who are eligible to vote, shall decide a question or motion before Council. A tie vote results in a “defeated” motion.

## **Adjournment**

56. When a member(s) of the public is in attendance and Council temporarily adjourns to sit in Closed Session:

In Chambers - Council shall leave the Council Chambers and convene the Closed Session in the Board Room along with any persons and staff that Council deem necessary to be included in the Closed Session. Following discussions in Closed Session, Council shall return to the Council Chambers to reconvene and resume the Council or Committee Meeting.

Virtual – Council shall leave the meeting with the connection open and convene in a separate private meeting connection.

57. Council may adjourn from time to time to a fixed future date any regular or special meeting of Council which has been duly convened but not terminated. The object of adjourning is to finish the business which the meeting was called to transact in the first place, but which has not been completed.

## **Bylaws**

58. The question that “Bylaw # be given first reading”, shall be decided without amendment or debate.
59. Every bylaw shall be read a third time before it is signed by the Mayor and Chief Administrative Officer.

## **General Discussion Meetings**

60. The business of standing and special committees including Council Committee Meetings shall be conducted in accordance with the rules governing procedure in the Council, except that:
  - a. no motion need be recorded;
  - b. no Member shall be restricted as to the number of times allowed to speak to the question under construction; and
  - c. no Member may move the previous question if discussion is ongoing.

## **Part VII. PETITIONS AND DELEGATIONS**

61. When a person wishes to appear before the Council to present a petition or speak on behalf of a delegation, he/she shall send a request in writing in accordance with Section 29 of this Bylaw. Such appearances before the Council shall be limited to ten (10) minutes unless the Council, by a majority vote, agrees to extend the time.
62. Council shall hear all delegations who have brought their items of business on to the agenda in accordance with Part VI in the order in which they are placed on the agenda or the order may be changed by a majority vote of Members present. All rules of Council in this Bylaw shall apply to each and every Member of the delegation.

## **Part VIII. COMMISSIONS, COMMITTEES AND BOARDS**

63. The Committee of the Whole is hereby established. This Committee shall be comprised of all Members of Council. The Chairperson shall be the Mayor unless the Members present by majority vote agree to any change. The schedule of meetings will be set at the Organizational Meeting.
64. The Mayor shall present to Council a list of representatives and alternates, where applicable, to the following Commissions, Committees and Boards at the Organizational Meeting each year, in a fair and equitable manner with consultation from the Members:
  - a. Municipal Planning Commission
  - b. Capital Region Assessment Services Commission
  - c. Calmar Public Library Board
  - d. Yellowhead Regional Library Board
  - e. Calmar and District Recreation Committee
  - f. Leduc County FCSS Advisory Board
  - g. Capital Regional Southwest Water Services Commission
  - h. Communities In Bloom Committee
  - i. Leduc County Fire Services Advisory Committee

- j. Calmar Emergency Management Committee
- k. Leduc and District Regional Waste Management Commission
- l. Edmonton Metro Region Waste Advisory Committee
- m. Leduc Regional Housing Foundation
- n. 39/20 Alliance
- o. Youth Council Committee
- p. Asset Management Committee
- q. Policy and Bylaw Committee
- r. Leduc County Regional Subdivision and Development Appeal Board
- s. Such other Commissions, Committees, Advisory Committees, and Boards as Council may deem appropriate or necessary from time to time.

- 65. Council may amend, revoke or replace appointments during the year when circumstances require.
- 66. Administration will send out a call for volunteers at the beginning of September for various Committee and Board opportunities.
- 67. It shall be the duty of the Chairman of each standing or special committee, or in case of his/her illness or absence for the Town, it shall be the duty of the Legislative Assistant to summon Members for meetings and for special meetings when necessary or whenever requested in writing to do so by a majority of Members of any such committee. The Mayor shall be advised in a similar manner as other Members when any meetings are called.

**Part IX. DUTIES OF REPRESENTATIVES OF COMMISSIONS, COMMITTEES AND BOARDS**

- 68. The members of Commissions, Committees and Boards have the following duties:
  - a. to report to the Council whenever desired by the Council and as often as the interest of the Town may require on all matters connected with the duties imposed upon such committee and to recommend such action by Council as it deems necessary within its term of reference;
  - b. to observe, unless otherwise specifically permitted, the rules prescribed by the Bylaws of the Council.
  - c. to make reports of all committees to Council prior to the same being given to the public.

**Part X. OTHER**

- 69. Council compensation will be reviewed as part of the annual Organizational Meeting of Council.
- 70. Administration to provide Council with a quarterly budget variance report.
- 71. That Bylaw #2023-27 is hereby repealed.

**Part XI. EFFECTIVE DATE**

72. This Bylaw shall come into full force and effect on final reading.

READ A FIRST TIME THIS 21 DAY OF OCTOBER, 2024.

READ A SECOND TIME THIS 04 DAY OF NOVEMBER, 2024.

READ A THIRD TIME THIS 04 DAY OF NOVEMBER, 2024.

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Mayor Carnahan

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CAO Losier

This Bylaw signed this 04 DAY OF NOVEMBER, 2024.



**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Council
Meeting Date:	November 04, 2024
Originated By:	Library Board Chair, Blush
Title:	Library Board Appointment
Approved By:	CAO Losier
Agenda Item Number:	8 A

**BACKGROUND/PROPOSAL:**

As required the Library Board recommends appointments to the Board.

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

In a letter received from Tracey Blush, Chair of the Town of Calmar Library Board, she recommended that Council pass a motion to appoint Amanda Howatt to the board for a three-year term.

**Option 1**

Council pass a motion to accept the Library Board appointment as recommended and appoint Amanda Howatt as a member of the Library Board for a three-year term starting November, 2024.

**Option 2**

Council pass a motion to refer the matter back to Administration for further information.

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

n/a

**RECOMMENDED ACTION:**

Council pass a motion to accept the Library Board appointment as recommended and appoint Amanda Howatt as a member of the Library Board for a three-year term starting November, 2024.



RECEIVED

OCT 29 2024

TOWN OF CALMAR - INT. \_\_\_\_\_

Town of Calmar Library Board  
Box 328  
4705 50 Ave  
Calmar AB TOC 0V0

October 24, 2024

Mayor Carnahan and Council  
Box 705  
4901 50 Ave  
Calmar AB TOC 0V0

Dear Mayor Carnahan and Members of the Town of Calmar Council,

I am writing on behalf of the Town of Calmar Library Board to formally recommend the appointment of Ms. Amanda Howatt to the Calmar Public Library Board. Ms. Howatt and her family moved to Calmar during the height of COVID-19 pandemic, and since then, they have become active patrons of the library. Her daughter is a regular participant in many of the programs offered by the library, further reflecting the family's commitment to our community resources.

Amanda's passion for the library and its services makes her an excellent candidate for a three-year term as a board trustee. Her active involvement is a testament to her love of literature, education, and community engagement. We believe that her knowledge and enthusiasm for the library will significantly contribute to the board's discussions and initiatives.

For these reasons the Calmar Library Board wholeheartedly endorses Amanda Howatt's appointment and believes she will be a valuable asset to our board.

Thank you for your time and consideration of this recommendation.

Sincerely,



Tracey Blush  
Chair  
Town of Calmar Library Board

**Town of Calmar**

Request for Decision (RFD)

Meeting:	Regular Meeting of Council
Meeting Date:	November 04, 2024
Originated By:	Planner Agube
Title:	Development Permit Application 4722 49 Ave
Approved By:	CAO Losier
Agenda Item Number:	8 B

**BACKGROUND/PROPOSAL:**

The land described as Lot WPT-114, Block 3, Plan 4250 EO, identified by the municipal address 4722-49 Ave Calmar, was districted as Direct Control (DC) (as of the bylaw of 2017) to allow for multiple housing units on the lot. As the Council is aware, a DC district provides the council with direct control over the use and design of development in this lot, making the Council the Development Authority for the development permit (DP) application.

**DISCUSSION/BENEFITS/CONDITIONS:**

The applicant proposes to operate a small-scale gel nail and hand-painted art at their residence at Unit B 4722 49 Avenue. The business activities would primarily occur within the home basement, with minimal external impact. The applicant has indicated that customer visits will be minimal, as they expect up to 3 cars per day and that no exterior signage is requested. All parking will be on-site. As the property is facing a street there might be potential street parking, ensuring no adverse effect on neighbouring properties or traffic flow. The intended operation days are Monday to Friday from 8 am to 3 pm by appointment.



The business’s low-impact nature is consistent with typical residential uses, with no anticipated increase in noise, traffic, or visual disruptions. The applicant intends to build a regular clientele and offer services by appointment only to mitigate any possible nuisance impacts.

The following are potential conditions that would be associated with the development permit:

1. All regulations related to home occupation, major within section 8.13 of the Land Use Bylaw, must be followed.
2. No hazardous material in quantities exceeding those found in a normal household can be on the premises.
3. Any other permits and/or approval, federal, provincial, and/or municipal, that may be required are the responsibility of the applicant.
4. Failure to comply with the conditions of this permit may result in the permit being cancelled, suspended or modified.

**RECOMMENDED ACTION:**

Council direct the Mayor/CAO to approve the development permit with the conditions.

**Town of Calmar**

Request for Discussion (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	November 04, 2024
Originated By:	Planner Agube
Title:	Municipal Development Plan Review and Update
Approved By:	CAO Losier
Agenda Item Number:	8 C

**BACKGROUND/PROPOSAL:**

The Municipal Development Plan (MDP) is a guiding framework that directs our municipality's land use, growth, and community development. Last updated in 2019, the current MDP has served as a guiding framework; however, in recent years, we have witnessed notable shifts in community needs, population dynamics, housing demand, and environmental considerations. To remain effective and relevant, the MDP requires a comprehensive review and update focused on creating a **more attainable, adaptable, and inclusive plan** for our community's future.

Since 2019, the community has faced increased pressures in areas such as:

- **Housing Diversity:** Rising housing costs have created a need for more affordable and accessible housing to serve a broader range of incomes and family structures.
- **Local Economic Development:** Low non-residential growth is putting pressure on municipal long-term sustainability.
- **Environmental Stewardship:** Climate concerns and sustainability initiatives call for innovative land use practices that protect our natural areas and promote green infrastructure.
- **Community Connectivity:** New residents and growing neighbourhoods require enhanced amenities and services, better-connected public spaces, and a focus on building complete, sustainable communities.

An updated MDP will allow the town to manage growth proactively, create more complete neighbourhoods, and better align with local priorities and make the Town more attractive and competitive. This request for discussion seeks the Council's approval to move forward with a phased MDP update process to ensure the plan remains relevant and responsive to the community's evolving needs.

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

Considering these shifts, this discussion proposes an MDP update to address the changing dynamics of the community with a focus on these three primary goals:

- **Environmental Sustainability:** Integrate green practices and protect natural resources to build a resilient, eco-friendly community.

- **Community Development (Sustainable and Connected Communities):** Create walkable, accessible neighbourhoods with diverse housing and shared spaces that foster community and inclusivity.
- **Economic Development:** Support local business growth, attract investment, and promote economic resilience for community prosperity.

#### Timeline:

The MDP update is estimated to take 9-10 months, broken down into these phases:

- **Phase 1: Initial Scoping (1-2 months):** Identify gaps and gather baseline data.
- **Phase 2: Stakeholder Engagement (3-4 months):** Conduct public meetings, surveys, and focus groups.
- **Phase 3: Draft MDP Development (2-3 months):** Formulate new policies and prepare a draft.
- **Phase 4: Review and Approval (2-3 months):** Present the draft for community feedback and Council approval.

#### Key Stakeholders:

- **Internal Stakeholders:** Council members and administration.
- **External Stakeholders:** Community members, residents, developers, environmental organizations, and regional agencies.
- **Special Interest Groups:** Non-profits focused on housing, seniors and schools for youth engagement.

#### WHY A REVIEW AND UPDATE

The current Municipal Development Plan, last updated in 2019, remains relevant but requires a review to reflect the community's evolving needs. This review and update will serve as the first step in a comprehensive series of updates, leading to a full master plan refresh in 2025. Through this process, we will refine the Town's vision, guiding updates to essential documents like the Land Use Bylaw. By standardizing the MDP, we strengthen the foundation for other official documents, ensuring the Town remains competitive in attracting growth while making it easier for residents to engage fully in their community.

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

#### RECOMMENDED ACTIONS:

1. **Visioning:** Support the community engagement goals to build on the visioning of the Town.
2. **Authorize the MDP Update:** Support the initiation of a phased review process, beginning with scoping and community consultations.
3. **Provide Input on Key Focus Areas:** Confirm priority areas such as housing, sustainability, and community connectivity for the revised MDP.
4. **Approve the Project Timeline and Stakeholder Plan:** Review the proposed timeline and key stakeholders to ensure alignment with the Council's vision and community needs.

TOWN OF CALMAR  
Trial Balance

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
<b>REVENUE</b>				
<b><u>00-General</u></b>				
1-00-00-110 Residential Taxes	(\$2,574,482.00)	(\$2,576,446.10)	\$1,964.10	100.1%
1-00-00-111 Non-Residential Taxes	(683,235.00)	(681,078.00)	(2,157.00)	99.7%
1-00-00-112 Minimum Tax Levy	(6,000.00)	(6,460.08)	460.08	107.7%
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	(624,000.00)	(521,496.64)	(102,503.36)	83.6%
1-00-00-510 Penalties & Costs	(120,000.00)	(144,699.24)	24,699.24	120.6%
1-00-00-515 Tax Recovery Costs	(2,000.00)	(1,200.00)	(800.00)	60.0%
1-00-00-550 Investment Return	(80,000.00)	(123,094.75)	43,094.75	153.9%
	<b>(4,089,717.00)</b>	<b>(4,054,474.81)</b>	<b>(35,242.19)</b>	<b>99.1%</b>
<b><u>11 - Legislative</u></b>				
1-11-00-590 Other General Revenue	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>12 - Administration</u></b>				
1-12-00-490 Administration Costs Recovered	(6,000.00)	(6,379.00)	379.00	106.3%
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	(2,500.00)	(760.56)	(1,739.44)	30.4%
1-12-00-730 Federal Government Grants	0.00	0.00	0.00	0.0%
1-12-00-840 Provincial Government Grants	(54,680.00)	(54,684.00)	4.00	100.0%
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 EV Charging Revenue	(200.00)	(213.21)	13.21	106.6%
	<b>(63,380.00)</b>	<b>(62,036.77)</b>	<b>(1,343.23)</b>	<b>97.9%</b>
<b><u>21 - Policing</u></b>				
1-21-00-590 Policing - Other Revenue	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>23 - Fire</u></b>				
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%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>24 - Disaster Services</u></b>				
1-24-00-590 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%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>26 - Constabulary Services</u></b>				
1-26-00-350 Contract with Other Local Governments	(44,500.00)	(38,905.39)	(5,594.61)	87.4%

TOWN OF CALMAR  
Trial Balance

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
1-26-00-410 Municipal Fines	(15,000.00)	(17,032.04)	2,032.04	113.5%
1-26-00-510 Provincial Fines	(30,000.00)	(11,979.00)	(18,021.00)	39.9%
1-26-00-520 Animal License Fees	(1,000.00)	(1,160.00)	160.00	116.0%
1-26-00-521 Business License Fee	(18,400.00)	(21,185.00)	2,785.00	115.1%
1-26-00-522 Regional Business License	(50.00)	(200.00)	150.00	400.0%
1-26-00-590 Other General Revenue	0.00	0.00	0.00	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)	(921.39)	(14,078.61)	6.1%
	<b>(123,950.00)</b>	<b>(91,382.82)</b>	<b>(32,567.18)</b>	<b>73.7%</b>
<b><u>32 - Transportation</u></b>				
1-32-00-410 Costs Recovered	0.00	0.00	0.00	0.0%
1-32-00-590 Other General Revenue	(5,000.00)	(137,636.48)	132,636.48	2752.7%
1-32-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(5,000.00)</b>	<b>(137,636.48)</b>	<b>132,636.48</b>	<b>2752.7%</b>
<b><u>41 - Water</u></b>				
1-41-00-410 Sale of Water	(643,500.00)	(537,752.63)	(105,747.37)	83.6%
1-41-00-490 Water Connection Fees	(8,000.00)	(2,855.00)	(5,145.00)	35.7%
1-41-00-500 Sale of Bulk Water	(15,000.00)	(57,054.21)	42,054.21	380.4%
1-41-00-510 Penalties and Costs	(5,000.00)	(3,539.48)	(1,460.52)	70.8%
1-41-00-590 Other Revenue Water	0.00	0.00	0.00	0.0%
1-41-00-730 Federal Grants	0.00	0.00	0.00	0.0%
1-41-00-840 Provincial Conditional Grants	0.00	0.00	0.00	0.0%
1-41-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(671,500.00)</b>	<b>(601,201.32)</b>	<b>(70,298.68)</b>	<b>89.5%</b>
<b><u>42 - Sanitary</u></b>				
1-42-00-410 Sanitary Sewer Fees	(415,000.00)	(351,100.72)	(63,899.28)	84.6%
1-42-00-500 Water & Sewer Infrastructure	(90,000.00)	(84,057.71)	(5,942.29)	93.4%
1-42-00-590 Other General Revenue	(85,000.00)	(86,546.55)	1,546.55	101.8%
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%
	<b>(590,000.00)</b>	<b>(521,704.98)</b>	<b>(68,295.02)</b>	<b>88.4%</b>
<b><u>43 - Solid Waste</u></b>				
1-43-00-410 Garbage Service Fees	(190,000.00)	(161,308.80)	(28,691.20)	84.9%
1-43-00-500 Recycling Fees	(92,000.00)	(74,430.75)	(17,569.25)	80.9%
1-43-00-590 Other General Revenue	0.00	(6,793.09)	6,793.09	0.0%
1-43-00-920 Drawn from Reserves	0.00	0.00	0.00	0.0%
	<b>(282,000.00)</b>	<b>(242,532.64)</b>	<b>(39,467.36)</b>	<b>86.0%</b>
<b><u>51 - Family &amp; Community Support</u></b>				
1-51-00-410 Fees & Programs	(500.00)	0.00	(500.00)	0.0%

TOWN OF CALMAR  
Trial Balance

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
1-51-00-590 Other General Revenue	(600.00)	(360.00)	(240.00)	60.0%
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)	(1,502.92)	(1,997.08)	42.9%
	<b>(42,100.00)</b>	<b>(39,410.92)</b>	<b>(2,689.08)</b>	<b>93.6%</b>
<b><u>61 - Planning</u></b>				
1-61-00-400 Land Sales	0.00	0.00	0.00	0.0%
1-61-00-410 Service Fees	(7,000.00)	(5,100.00)	(1,900.00)	72.9%
1-61-00-411 Subdivision Fees	(1,000.00)	(5,500.00)	4,500.00	550.0%
1-61-00-510 Safety Codes Council	0.00	0.00	0.00	0.0%
1-61-00-520 Development Permits	(3,000.00)	(7,575.00)	4,575.00	252.5%
1-61-00-530 Building Permits	(40,000.00)	(89,060.31)	49,060.31	222.7%
1-61-00-590 Other General Revenue	(1,000.00)	0.00	(1,000.00)	0.0%
1-61-00-730 Conditional Grants - Federal	0.00	0.00	0.00	0.0%
1-61-00-840 Conditional Grants - Provincial	0.00	0.00	0.00	0.0%
1-61-00-900 Off Site Levies	0.00	0.00	0.00	0.0%
1-61-00-920 Contributed from Reserves	0.00	0.00	0.00	0.0%
	<b>(52,000.00)</b>	<b>(107,235.31)</b>	<b>55,235.31</b>	<b>206.2%</b>
<b><u>62 - Economic Development</u></b>				
1-62-00-410 Promotional Revenue	0.00	0.00	0.00	0.0%
1-62-00-590 Other General Revenue	(1,000.00)	0.00	(1,000.00)	0.0%
1-62-00-840 Conditional Grant - Provincial	0.00	0.00	0.00	0.0%
1-62-00-920 Transfer From Reserve	(72,000.00)	0.00	(72,000.00)	0.0%
	<b>(73,000.00)</b>	<b>0.00</b>	<b>(73,000.00)</b>	<b>0.0%</b>
<b><u>72-00 - Parks General</u></b>				
1-72-00-590 Other General Revenues	(10,000.00)	(10,713.75)	713.75	107.1%
1-72-00-591 Fair Revenues - Calmar Days	0.00	(442.00)	442.00	0.0%
1-72-00-592 Program Center Rental	(2,500.00)	(7,302.50)	4,802.50	292.1%
1-72-00-850 Other Local Government Grants	(261,320.00)	(139,329.00)	(121,991.00)	53.3%
1-72-00-860 Grants from Others	(4,000.00)	(4,000.00)	0.00	100.0%
1-72-00-920 Transfer From Reserve	0.00	0.00	0.00	0.0%
	<b>(277,820.00)</b>	<b>(161,787.25)</b>	<b>(116,032.75)</b>	<b>58.2%</b>
<b><u>72-01 - Parks Sportsgrounds</u></b>				
1-72-01-410 Rental Fees	(9,000.00)	(7,853.00)	(1,147.00)	87.3%
1-72-01-411 Community Hall Rental Fees	0.00	0.00	0.00	0.0%
1-72-01-590 Other General Revenue	0.00	0.00	0.00	0.0%
1-72-01-860 Grants from Others	(10,500.00)	(10,500.00)	0.00	100.0%
	<b>(19,500.00)</b>	<b>(18,353.00)</b>	<b>(1,147.00)</b>	<b>94.1%</b>
<b><u>72-02 - Parks Arena</u></b>				
1-72-02-410 Ice Rental Fees	(150,000.00)	(179,458.40)	29,458.40	119.6%



TOWN OF CALMAR  
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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
1-72-02-590 Other General Revenue	(10,000.00)	(9,300.00)	(700.00)	93.0%
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%
	<b>(160,000.00)</b>	<b>(188,758.40)</b>	<b>28,758.40</b>	<b>118.0%</b>
<b><u>72-03 - Fair Revenue</u></b>				
1-72-03-591 Calmar Days	(500.00)	(4,000.00)	3,500.00	800.0%
	<b>(500.00)</b>	<b>(4,000.00)</b>	<b>3,500.00</b>	<b>800.0%</b>
<b><u>74 - Library</u></b>				
1-74-00-410 Fines & Memberships Fees	0.00	0.00	0.00	0.0%
1-74-00-490 General Revenue	(2,108.00)	(494.61)	(1,613.39)	23.5%
1-74-00-590 Book Sales	0.00	0.00	0.00	0.0%
1-74-00-840 Provincial Library Operating Grant	(21,477.00)	(33,287.00)	11,810.00	155.0%
1-74-00-841 Other Grants	(9,000.00)	(1,800.00)	(7,200.00)	20.0%
1-74-00-850 Other Local Government Contributions	(84,977.50)	(34,443.00)	(50,534.50)	40.5%
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)	0.00	(2,600.00)	0.0%
	<b>(120,162.50)</b>	<b>(70,024.61)</b>	<b>(50,137.89)</b>	<b>58.3%</b>
<b><u>97 - Requisitions</u></b>				
1-97-00-745 Education Levy - Residential	(617,919.00)	(617,798.92)	(120.08)	100.0%
1-97-00-750 Education Levy - Non-Residential	(187,037.00)	(187,036.98)	(0.02)	100.0%
1-97-00-755 Leduc Foundation Levy	(7,866.00)	(7,863.60)	(2.40)	100.0%
1-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	<b>(812,822.00)</b>	<b>(812,699.50)</b>	<b>(122.50)</b>	<b>100.0%</b>
TOTAL REVENUES	(7,383,451.50)	(7,113,238.81)	(270,212.69)	96.3%
<b>Check Sum (Must be zero)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**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	7,000.00	0.00	7,000.00	0.0%
2-11-00-215 Freight & Postage	700.00	298.90	401.10	42.7%
2-11-00-217 Telephone	7,500.00	5,297.28	2,202.72	70.6%
2-11-00-220 Advertising	2,000.00	2,141.89	(141.89)	107.1%
2-11-00-222 Memberships & Subscriptions	15,100.00	4,713.60	10,386.40	31.2%
2-11-00-223 Special Projects	10,000.00	2,071.14	7,928.86	20.7%
2-11-00-224 Other Projects	14,000.00	9,118.38	4,881.62	65.1%
2-11-00-231 Audit Fees	0.00	0.00	0.00	0.0%

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

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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-11-00-250 Building Repairs & Maintenance	1,000.00	0.00	1,000.00	0.0%
2-11-00-270 Insurance	3,700.00	3,039.01	660.99	82.1%
2-11-00-510 Printing & Stationary	1,200.00	548.85	651.15	45.7%
2-11-00-511 Special Events Hosting	3,000.00	1,881.45	1,118.55	62.7%
2-11-00-520 Equipment, Parts Repairs & Maint	1,000.00	1,354.07	(354.07)	135.4%
2-11-00-540 Power	1,800.00	1,300.55	499.45	72.3%
2-11-00-541 Natural Gas	1,200.00	781.69	418.31	65.1%
2-11-00-590 Other General Expenses - Legislative	2,700.00	147.51	2,552.49	5.5%
2-11-01-110 Councillor Faulkner - Remuneration &	20,100.00	10,831.71	9,268.29	53.9%
2-11-01-130 Councillor Faulkner - Benefits	1,000.00	580.83	419.17	58.1%
2-11-01-140 Councillor Faulkner - Meals & Lodging	0.00	0.00	0.00	0.0%
2-11-01-148 Councillor Faulkner - Training &	3,700.00	2,724.36	975.64	73.6%
2-11-01-212 Councillor Faulkner - Mileage	1,000.00	134.00	866.00	13.4%
2-11-13-110 Councillor Gardner - Remuneration &	20,100.00	12,331.71	7,768.29	61.4%
2-11-13-130 Councillor Gardner - Benefits	1,000.00	663.71	336.29	66.4%
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	1,767.67	1,932.33	47.8%
2-11-13-212 Councillor Gardner - Mileage	1,000.00	949.49	50.51	94.9%
2-11-17-110 Mayor Carnahan - Remuneration & Fees	29,150.00	18,505.00	10,645.00	63.5%
2-11-17-130 Mayor Carnahan - Benefits	1,350.00	1,097.02	252.98	81.3%
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	2,036.36	1,663.64	55.0%
2-11-17-212 Mayor Carnahan - Mileage	1,000.00	355.28	644.72	35.5%
2-11-18-110 Councillor Benson - Remuneration &	20,100.00	9,226.71	10,873.29	45.9%
2-11-18-130 Councillor Benson - Benefits	1,000.00	544.96	455.04	54.5%
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	1,117.76	2,582.24	30.2%
2-11-18-212 Councillor Benson - Mileage	1,000.00	74.02	925.98	7.4%
2-11-19-110 Councillor McKeag - Remuneration &	21,300.00	12,406.71	8,893.29	58.2%
2-11-19-130 Councillor McKeag - Benefits	1,000.00	753.31	246.69	75.3%
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	2,491.99	1,208.01	67.4%
2-11-19-212 Councillor McKeag - Mileage	1,000.00	167.18	832.82	16.7%
	<b>211,500.00</b>	<b>111,454.10</b>	<b>100,045.90</b>	<b>52.7%</b>
 <b><u>12 - Administration</u></b>				
2-12-00-100 Amortization	0.00	0.00	0.00	0.0%
2-12-00-110 Wages & Salaries	352,906.22	272,235.64	80,670.58	77.1%
2-12-00-115 Overtime	500.00	362.83	137.17	72.6%
2-12-00-130 Employer Contributions	74,110.31	47,842.48	26,267.83	64.6%
2-12-00-136 Workers' Compensation Board Fees	8,300.00	7,107.78	1,192.22	85.6%

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-12-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-12-00-148 Training & Development	10,000.00	6,197.12	3,802.88	62.0%
2-12-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-12-00-212 Mileage	1,000.00	5.74	994.26	0.6%
2-12-00-215 Freight & Postage	4,000.00	2,320.76	1,679.24	58.0%
2-12-00-217 Telephone	7,800.00	6,331.91	1,468.09	81.2%
2-12-00-220 Advertising	1,000.00	515.80	484.20	51.6%
2-12-00-222 Memberships & Subscriptions	2,500.00	1,749.29	750.71	70.0%
2-12-00-223 Recognition & Bonuses	200.00	0.00	200.00	0.0%
2-12-00-231 Auditor	26,000.00	(4,500.00)	30,500.00	(17.3%)
2-12-00-232 Assessment Services	19,500.00	19,071.80	428.20	97.8%
2-12-00-233 Legal Fees	10,000.00	5,292.05	4,707.95	52.9%
2-12-00-250 Building Repairs & Maintenance	10,000.00	2,730.63	7,269.37	27.3%
2-12-00-270 Insurance	7,800.00	7,175.09	624.91	92.0%
2-12-00-290 Entertainment & Hospitality	2,000.00	79.83	1,920.17	4.0%
2-12-00-510 Printing & Stationary	4,500.00	4,791.84	(291.84)	106.5%
2-12-00-511 Household Goods & Miscellaneous	4,000.00	1,709.94	2,290.06	42.7%
2-12-00-512 Janitor Contract	13,200.00	7,150.00	6,050.00	54.2%
2-12-00-513 Equipment Leases & Contracts	132,000.00	104,924.90	27,075.10	79.5%
2-12-00-516 Alarm Maintenance	500.00	300.00	200.00	60.0%
2-12-00-520 Equipment Parts, Repairs, &	5,000.00	4,016.01	983.99	80.3%
2-12-00-540 Power	4,600.00	3,901.68	698.32	84.8%
2-12-00-541 Natural Gas	5,300.00	4,429.56	870.44	83.6%
2-12-00-590 Other General Expenses	6,500.00	3,314.44	3,185.56	51.0%
2-12-00-761 Transfer to Reserves	438,529.00	0.00	438,529.00	0.0%
2-12-00-810 Bank Charges & Fees	11,000.00	7,475.60	3,524.40	68.0%
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	1,505.19	(1,505.19)	0.0%
2-12-00-920 Bad Debts	0.00	0.00	0.00	0.0%
2-12-00-999 Contingency Fund	50,000.00	17,057.72	32,942.28	34.1%
2-12-01-148 All Staff Training	1,000.00	1,172.70	(172.70)	117.3%
2-12-01-540 EV Power	5,000.00	3,560.73	1,439.27	71.2%
	<b>1,218,745.53</b>	<b>539,829.06</b>	<b>678,916.47</b>	<b>44.3%</b>
<b><u>21 - Policing</u></b>				
2-21-00-745 Provincial Policing Requisition	132,108.00	130,939.00	1,169.00	99.1%
	<b>132,108.00</b>	<b>130,939.00</b>	<b>1,169.00</b>	<b>99.1%</b>
<b><u>23 - Fire</u></b>				
2-23-00-250 Building Repairs & Maintenance	0.00	0.00	0.00	0.0%
2-23-00-270 Insurance	2,900.00	2,352.78	547.22	81.1%

**TOWN OF CALMAR**  
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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-23-00-514 Contracted Services & Communications	180,000.00	78,036.45	101,963.55	43.4%
2-23-00-540 Power	0.00	0.00	0.00	0.0%
2-23-00-541 Natural Gas	0.00	0.00	0.00	0.0%
	<b>182,900.00</b>	<b>80,389.23</b>	<b>102,510.77</b>	<b>44.0%</b>
<b><u>24 - Disaster Services</u></b>				
2-24-00-110 Wages & Salaries	48,867.79	41,169.62	7,698.17	84.2%
2-24-00-115 Disaster - Overtime Earnings	0.00	0.00	0.00	0.0%
2-24-00-130 Employer Contributions	8,307.52	7,178.45	1,129.07	86.4%
2-24-00-136 WCB Fees	1,200.00	1,015.38	184.62	84.6%
2-24-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-24-00-148 Training & Development	10,500.00	3,425.75	7,074.25	32.6%
2-24-00-217 Disaster Services Emergency Line	1,000.00	772.70	227.30	77.3%
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	0.00	4,000.00	0.0%
2-24-00-520 Equipment Parts, Repairs & Maintenance	3,000.00	2,723.94	276.06	90.8%
2-24-00-522 Vehicle Parts, Repairs & Maintenance	500.00	0.00	500.00	0.0%
2-24-00-540 Power	1,000.00	632.02	367.98	63.2%
2-24-00-541 Natural Gas	1,660.00	1,039.65	620.35	62.6%
2-24-00-590 Other General Expenses	15,000.00	1,859.94	13,140.06	12.4%
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%
	<b>95,035.31</b>	<b>59,817.45</b>	<b>35,217.86</b>	<b>62.9%</b>
<b><u>26 - Constabulary Services</u></b>				
2-26-00-110 Wages & Salaries	177,229.49	151,442.47	25,787.02	85.4%
2-26-00-115 Overtime	0.00	0.00	0.00	0.0%
2-26-00-130 Employer Contributions	31,901.31	25,378.17	6,523.14	79.6%
2-26-00-136 WCB Fees	2,400.00	2,030.80	369.20	84.6%
2-26-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-26-00-148 Training & Development	10,000.00	5,899.53	4,100.47	59.0%
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	597.81	602.19	49.8%
2-26-00-217 Telephone	2,800.00	2,139.88	660.12	76.4%
2-26-00-220 Advertising	500.00	641.50	(141.50)	128.3%
2-26-00-222 Memberships & Subscriptions	4,000.00	5,993.66	(1,993.66)	149.8%
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	5,300.00	2,276.20	3,023.80	42.9%

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

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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-26-00-270 Insurance	3,900.00	3,137.04	762.96	80.4%
2-26-00-510 Printing & Stationary	1,100.00	457.37	642.63	41.6%
2-26-00-511 Household Goods & Miscellaneous	1,000.00	383.21	616.79	38.3%
2-26-00-513 Contracted Services	8,000.00	6,503.64	1,496.36	81.3%
2-26-00-520 Equipment Parts, Repairs & Maintenance	10,000.00	6,011.25	3,988.75	60.1%
2-26-00-521 Fuel & Oil	6,000.00	5,784.15	215.85	96.4%
2-26-00-522 Vehilce Parts, Repairs & Maintenance	3,000.00	4,388.59	(1,388.59)	146.3%
2-26-00-540 Power	1,500.00	2,357.06	(857.06)	157.1%
2-26-00-541 Natural Gas	2,600.00	1,559.20	1,040.80	60.0%
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	20,058.71	9,941.29	66.9%
	<b>307,130.80</b>	<b>249,440.24</b>	<b>57,690.56</b>	<b>81.2%</b>
<b><u>32 - Transportation</u></b>				
2-32-00-110 Wages & Salaries	124,513.26	96,844.42	27,668.84	77.8%
2-32-00-115 Overtime	5,000.00	2,561.87	2,438.13	51.2%
2-32-00-116 On Call	40,000.00	7,938.00	32,062.00	19.8%
2-32-00-117 Casual Labour	0.00	0.00	0.00	0.0%
2-32-00-130 Employer Contributions	19,922.12	17,262.50	2,659.62	86.6%
2-32-00-136 Workers Comensation Board Fees	2,800.00	2,369.26	430.74	84.6%
2-32-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-32-00-148 Training & Development	9,000.00	1,939.82	7,060.18	21.6%
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	179.35	420.65	29.9%
2-32-00-217 Telephone	3,000.00	3,507.65	(507.65)	116.9%
2-32-00-220 Advertising	500.00	0.00	500.00	0.0%
2-32-00-230 Engineering Fees	20,000.00	5,957.24	14,042.76	29.8%
2-32-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-32-00-250 Building Repairs & Maintenance	20,000.00	9,983.26	10,016.74	49.9%
2-32-00-252 R/R Ditch Maintenace	0.00	0.00	0.00	0.0%
2-32-00-253 Roadway Maintenance	54,000.00	43,812.12	10,187.88	81.1%
2-32-00-254 Sidewalk Maintenance	35,000.00	6,718.29	28,281.71	19.2%
2-32-00-260 Equipment Lease & Rental	2,000.00	60.24	1,939.76	3.0%
2-32-00-270 Insurance	21,000.00	16,469.45	4,530.55	78.4%
2-32-00-510 Printing & Stationary	600.00	375.05	224.95	62.5%
2-32-00-511 Shop Supplies & Miscellaneous Supplies	15,000.00	8,791.24	6,208.76	58.6%
2-32-00-513 Contracted Services	17,000.00	15,464.38	1,535.62	91.0%
2-32-00-516 Alarm	100.00	0.00	100.00	0.0%
2-32-00-520 Equipment Maintenance & Repair	47,000.00	27,006.61	19,993.39	57.5%

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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-32-00-521 Fuel & Oil	35,000.00	25,150.44	9,849.56	71.9%
2-32-00-522 Vehicle Parts, Repairs & Maintenance	12,000.00	4,823.60	7,176.40	40.2%
2-32-00-523 Small Tools	5,000.00	2,183.31	2,816.69	43.7%
2-32-00-524 Traffic Safety Devices	4,000.00	3,904.29	95.71	97.6%
2-32-00-530 Road Materials	50,000.00	44,511.62	5,488.38	89.0%
2-32-00-531 Safety Equipment	5,000.00	3,880.38	1,119.62	77.6%
2-32-00-540 Power	19,250.00	11,383.81	7,866.19	59.1%
2-32-00-541 Natural Gas	8,070.00	5,244.16	2,825.84	65.0%
2-32-00-542 Power - Street Lights	160,000.00	115,686.82	44,313.18	72.3%
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	171,728.00	171,727.48	0.52	100.0%
2-32-00-832 Debenture Interest	73,798.00	51,970.60	21,827.40	70.4%
	<b>986,381.38</b>	<b>707,707.26</b>	<b>278,674.12</b>	<b>71.7%</b>
<b><u>41 - Water</u></b>				
2-41-00-110 Wages & Salaries	124,513.26	96,841.89	27,671.37	77.8%
2-41-00-115 Overtime	5,000.00	2,561.59	2,438.41	51.2%
2-41-00-116 On Call	0.00	7,938.00	(7,938.00)	0.0%
2-41-00-130 Employer Contributions	19,922.12	17,261.12	2,661.00	86.6%
2-41-00-136 Workers' Compensation Board Fees	2,800.00	2,369.26	430.74	84.6%
2-41-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-41-00-148 Training & Development	7,000.00	4,685.59	2,314.41	66.9%
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	298.90	501.10	37.4%
2-41-00-217 Telephone	5,500.00	4,342.12	1,157.88	78.9%
2-41-00-220 Advertising	500.00	0.00	500.00	0.0%
2-41-00-222 Memberships & Subscriptions	700.00	359.28	340.72	51.3%
2-41-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-41-00-250 Building Repairs & Maintenance	1,000.00	531.94	468.06	53.2%
2-41-00-253 Infrastructure Maintenance	0.00	0.00	0.00	0.0%
2-41-00-260 Equipment Lease & Rental	250.00	0.00	250.00	0.0%
2-41-00-270 Insurance	12,000.00	9,705.20	2,294.80	80.9%
2-41-00-300 Water Purchases	375,000.00	279,260.84	95,739.16	74.5%
2-41-00-510 Printing & Stationary	4,000.00	2,012.46	1,987.54	50.3%
2-41-00-511 Household Goods & Miscellaneous	2,000.00	64.79	1,935.21	3.2%
2-41-00-512 Janitor Service	0.00	0.00	0.00	0.0%
2-41-00-513 Contracted Services	5,000.00	4,633.48	366.52	92.7%
2-41-00-516 Alarm	0.00	0.00	0.00	0.0%
2-41-00-520 Equipment Parts, Repairs & Maintenance	30,000.00	15,431.50	14,568.50	51.4%

TOWN OF CALMAR  
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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-41-00-521 Fuel & Oil	3,000.00	617.76	2,382.24	20.6%
2-41-00-522 Infrastructure Repairs	60,000.00	71,838.27	(11,838.27)	119.7%
2-41-00-523 Small Tools	500.00	0.00	500.00	0.0%
2-41-00-530 Water Meters	40,000.00	39,246.40	753.60	98.1%
2-41-00-540 Power	25,750.00	18,116.78	7,633.22	70.4%
2-41-00-541 Natural Gas	16,875.00	13,409.38	3,465.62	79.5%
2-41-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-41-00-831 Debenture Principle	68,660.00	52,069.85	16,590.15	75.8%
2-41-00-832 Debenture Interest	14,691.00	7,498.98	7,192.02	51.0%
2-41-00-920 Bad Debts	0.00	53.89	(53.89)	0.0%
	<b>825,961.38</b>	<b>651,149.27</b>	<b>174,812.11</b>	<b>78.8%</b>
<b><u>42 - Sanitary</u></b>				
2-42-00-110 Wages & Salaries	124,513.26	96,844.42	27,668.84	77.8%
2-42-00-115 Overtime	3,000.00	2,561.87	438.13	85.4%
2-42-00-116 On Call	0.00	7,938.00	(7,938.00)	0.0%
2-42-00-130 Employer Contributions	19,922.12	17,262.50	2,659.62	86.6%
2-42-00-136 Workers' Compensation Board Fees	2,800.00	2,369.26	430.74	84.6%
2-42-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-42-00-148 Training & Development	4,000.00	780.00	3,220.00	19.5%
2-42-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-42-00-215 Freight & Postage	1,000.00	298.90	701.10	29.9%
2-42-00-217 Telephone	2,500.00	1,729.71	770.29	69.2%
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	0.00	0.00	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	13,500.00	10,685.53	2,814.47	79.2%
2-42-00-510 Printing & Stationary	500.00	274.43	225.57	54.9%
2-42-00-511 Household Goods & Miscellaneous	600.00	542.69	57.31	90.4%
2-42-00-513 Contracted Services	17,000.00	17,613.94	(613.94)	103.6%
2-42-00-516 Alarm	0.00	0.00	0.00	0.0%
2-42-00-520 Equipment Parts, Repairs & Maintenance	15,000.00	9,559.00	5,441.00	63.7%
2-42-00-521 Fuel & Oil	2,350.00	1,144.38	1,205.62	48.7%
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	349.93	150.07	70.0%
2-42-00-525 Water & Sewer Infrastructure	35,000.00	7,987.28	27,012.72	22.8%
2-42-00-530 Chemical Supplies	12,000.00	9,883.75	2,116.25	82.4%
2-42-00-540 Power	75,000.00	41,581.72	33,418.28	55.4%
2-42-00-761 Transfer to Reserves	85,000.00	0.00	85,000.00	0.0%

TOWN OF CALMAR  
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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-42-00-831 Debenture Principle	86,520.00	60,387.06	26,132.94	69.8%
2-42-00-832 Debenture Interest	7,795.00	4,477.15	3,317.85	57.4%
2-42-00-920 Bad Debts	0.00	0.00	0.00	0.0%
	<b>512,500.38</b>	<b>294,271.52</b>	<b>218,228.86</b>	<b>57.4%</b>
<b><u>43 - Solid Waste</u></b>				
2-43-00-110 Salaries & Wages	82,562.53	61,825.22	20,737.31	74.9%
2-43-00-115 Overtime	2,000.00	1,443.55	556.45	72.2%
2-43-00-116 On Call	0.00	4,381.00	(4,381.00)	0.0%
2-43-00-130 Employer Contributions	13,210.00	11,278.40	1,931.60	85.4%
2-43-00-136 Workers' Compensation Board Fees	2,800.00	2,369.26	430.74	84.6%
2-43-00-215 Freight & Postage	800.00	298.90	501.10	37.4%
2-43-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-43-00-270 Insurance	4,200.00	3,235.06	964.94	77.0%
2-43-00-300 Landfill Fees & Charges	22,000.00	14,790.59	7,209.41	67.2%
2-43-00-510 Printing & Stationary	500.00	274.43	225.57	54.9%
2-43-00-513 Contracted Services	28,000.00	19,812.78	8,187.22	70.8%
2-43-00-514 Garbage Service Contract	100,000.00	76,369.46	23,630.54	76.4%
2-43-00-515 Recycling Service Contract	41,500.00	28,438.51	13,061.49	68.5%
2-43-00-540 Power	950.00	0.00	950.00	0.0%
2-43-00-541 Natural Gas	5,100.00	4,031.63	1,068.37	79.1%
2-43-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	<b>303,622.53</b>	<b>228,548.79</b>	<b>75,073.74</b>	<b>75.3%</b>
<b><u>49 - Recycling</u></b>				
2-49-00-513 Recycling Contracted Services	0.00	0.00	0.00	0.0%
2-49-00-515 Recycling Service Contract	0.00	0.00	0.00	0.0%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b><u>51 - Family &amp; Community Services</u></b>				
2-51-00-110 Wages & Salaries	19,344.00	17,709.95	1,634.05	91.6%
2-51-00-115 Overtime	500.00	366.15	133.85	73.2%
2-51-00-130 Employer Contributions	3,288.48	1,902.77	1,385.71	57.9%
2-51-00-136 Workers' Compensation Board Fees	1,600.00	1,353.88	246.12	84.6%
2-51-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-51-00-148 Training & Development	2,000.00	0.00	2,000.00	0.0%
2-51-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-51-00-212 Mileage	500.00	90.82	409.18	18.2%
2-51-00-215 Freight & Postage	500.00	298.90	201.10	59.8%
2-51-00-217 Telephone	550.00	398.61	151.39	72.5%
2-51-00-220 Advertising	1,100.00	0.00	1,100.00	0.0%
2-51-00-221 Program Hosting Expense	12,000.00	6,047.20	5,952.80	50.4%
2-51-00-222 FCSS Municipal Cost Share Portion	14,000.00	13,551.00	449.00	96.8%



TOWN OF CALMAR  
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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-51-00-225 Volunteer Recognition	2,500.00	0.00	2,500.00	0.0%
2-51-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-51-00-260 Office Rental	0.00	0.00	0.00	0.0%
2-51-00-270 Insurance	0.00	0.00	0.00	0.0%
2-51-00-510 Printing & Stationary	800.00	365.92	434.08	45.7%
2-51-00-511 Household & Miscellaneous Goods	300.00	0.00	300.00	0.0%
2-51-00-520 Equipment Parts, Repairs & Maintenance	400.00	0.00	400.00	0.0%
2-51-00-540 Power	0.00	0.00	0.00	0.0%
2-51-00-541 Natural Gas	0.00	0.00	0.00	0.0%
2-51-00-590 Other General Expenses	500.00	20.00	480.00	4.0%
2-51-01-511 Christmas Elves Prog. Donation Exp.	4,000.00	0.00	4,000.00	0.0%
2-51-01-512 Christmas Elves Prog. Hosting Exp.	0.00	0.00	0.00	0.0%
	<b>63,882.48</b>	<b>42,105.20</b>	<b>21,777.28</b>	<b>65.9%</b>
<b><u>61 - Planning &amp; Development</u></b>				
2-61-00-110 Wages & Salaries	135,348.40	46,648.83	88,699.57	34.5%
2-61-00-115 Overtime	0.00	0.00	0.00	0.0%
2-61-00-130 Employer Contributions	20,302.26	5,288.92	15,013.34	26.1%
2-61-00-136 Workers' Compensation Board Fees	1,600.00	1,353.88	246.12	84.6%
2-61-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-61-00-148 Training & Development	3,000.00	1,016.09	1,983.91	33.9%
2-61-00-150 S.D.A.B. Meeting Fees	3,000.00	220.00	2,780.00	7.3%
2-61-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-61-00-215 Freight & Postage	1,500.00	634.37	865.63	42.3%
2-61-00-217 Telephone	1,200.00	314.80	885.20	26.2%
2-61-00-220 Advertising	2,000.00	0.00	2,000.00	0.0%
2-61-00-221 Title & Land Seaches	1,000.00	454.00	546.00	45.4%
2-61-00-222 Memberships & Subscriptions	2,000.00	6,866.35	(4,866.35)	343.3%
2-61-00-223 Subdivision & Development Costs	0.00	5,550.00	(5,550.00)	0.0%
2-61-00-230 Engineering Fees	35,000.00	3,040.45	31,959.55	8.7%
2-61-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-61-00-232 Inspection Fees	19,000.00	11,751.00	7,249.00	61.8%
2-61-00-233 Legal Fees	12,500.00	1,283.70	11,216.30	10.3%
2-61-00-234 Planning Fees	0.00	0.00	0.00	0.0%
2-61-00-510 Printing & Stationary	800.00	385.92	414.08	48.2%
2-61-00-513 Contracted Services	34,000.00	21,162.00	12,838.00	62.2%
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	0.00	0.00	0.00	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%

TOWN OF CALMAR  
Trial Balance

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
	<b>272,250.66</b>	<b>105,970.31</b>	<b>166,280.35</b>	<b>38.9%</b>
<b><u>62 - Economic Development</u></b>				
2-62-00-110 Wages & Salaries	111,738.24	95,495.56	16,242.68	85.5%
2-62-00-115 Overtime	2,450.00	0.00	2,450.00	0.0%
2-62-00-130 Employer Contributions	16,760.74	17,494.74	(734.00)	104.4%
2-62-00-136 Workers' Compensation Board Fees	3,200.00	2,707.72	492.28	84.6%
2-62-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-62-00-148 Training & Development	2,500.00	1,899.06	600.94	76.0%
2-62-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-62-00-212 Mileage	2,000.00	120.70	1,879.30	6.0%
2-62-00-215 Freight & Postage	700.00	298.90	401.10	42.7%
2-62-00-217 Telephone	600.00	450.00	150.00	75.0%
2-62-00-220 Advertising	15,000.00	1,617.75	13,382.25	10.8%
2-62-00-222 Memberships & Subscriptions	8,500.00	2,728.73	5,771.27	32.1%
2-62-00-223 Promotion & Research	20,000.00	13,775.36	6,224.64	68.9%
2-62-00-231 Audit Fees	0.00	0.00	0.00	0.0%
2-62-00-510 Printing & Stationary	900.00	776.87	123.13	86.3%
2-62-00-511 Miscellaneous	600.00	48.29	551.71	8.0%
2-62-00-513 Contracted Services	0.00	1,335.00	(1,335.00)	0.0%
2-62-00-540 Power	0.00	0.00	0.00	0.0%
2-62-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-62-00-900 Grants to Others	80,000.00	40,309.46	39,690.54	50.4%
	<b>264,948.98</b>	<b>179,058.14</b>	<b>85,890.84</b>	<b>67.6%</b>
<b><u>72-00 - Parks General</u></b>				
2-72-00-110 Wages & Salaries	112,980.38	83,892.05	29,088.33	74.3%
2-72-00-112 Getaway Supervisors Contract	20,000.00	33,148.72	(13,148.72)	165.7%
2-72-00-115 Overtime	2,300.00	9,917.95	(7,617.95)	431.2%
2-72-00-130 Employer Contributions	19,947.06	13,293.61	6,653.45	66.6%
2-72-00-136 Workers' Compensation Board Fees	3,200.00	2,707.72	492.28	84.6%
2-72-00-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-72-00-148 Training & Development	4,500.00	102.53	4,397.47	2.3%
2-72-00-210 Vehicle Allowance	0.00	0.00	0.00	0.0%
2-72-00-212 Mileage	1,100.00	0.00	1,100.00	0.0%
2-72-00-215 Freight & Postage	800.00	320.58	479.42	40.1%
2-72-00-217 Telephone	1,700.00	2,346.13	(646.13)	138.0%
2-72-00-220 Advertising	1,500.00	0.00	1,500.00	0.0%
2-72-00-221 Promotions & Hosting	8,000.00	7,034.02	965.98	87.9%
2-72-00-222 Memberships & Subscriptions	1,000.00	0.00	1,000.00	0.0%
2-72-00-225 Volunteer Recognition	1,200.00	0.00	1,200.00	0.0%
2-72-00-231 Audit Fees	0.00	0.00	0.00	0.0%

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

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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
2-72-00-250 Facility Maintenance	4,200.00	1,171.26	3,028.74	27.9%
2-72-00-270 Insurance	3,700.00	2,955.69	744.31	79.9%
2-72-00-510 Printing & Stationary	3,100.00	1,829.52	1,270.48	59.0%
2-72-00-511 Household & Miscellaneous Supplies	1,000.00	199.99	800.01	20.0%
2-72-00-513 Contracted Services	1,000.00	736.26	263.74	73.6%
2-72-00-540 Power	3,200.00	2,973.71	226.29	92.9%
2-72-00-541 Natural Gas	2,400.00	1,906.51	493.49	79.4%
2-72-00-590 Communities in Bloom	30,000.00	27,544.94	2,455.06	91.8%
2-72-00-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-00-762 Transfer to Capital Budget	0.00	0.00	0.00	0.0%
2-72-00-823 Financing - Solar Panels	0.00	0.00	0.00	0.0%
	<b>226,827.44</b>	<b>192,081.19</b>	<b>34,746.25</b>	<b>84.7%</b>
<b><u>72-01 - Parks Sportsgrounds</u></b>				
2-72-01-110 Wages & Salaries	112,537.10	119,771.39	(7,234.29)	106.4%
2-72-01-115 Overtime	6,000.00	5,682.42	317.58	94.7%
2-72-01-116 On Call	0.00	2,655.00	(2,655.00)	0.0%
2-72-01-117 Casual Labour - Parks	40,000.00	34,871.20	5,128.80	87.2%
2-72-01-130 Employer Contributions	20,256.67	26,532.02	(6,275.35)	131.0%
2-72-01-136 Workers' Compensation Board Fees	2,400.00	2,030.80	369.20	84.6%
2-72-01-140 Meals & Lodging	0.00	154.46	(154.46)	0.0%
2-72-01-148 Training & Development	4,900.00	3,691.48	1,208.52	75.3%
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	33,687.66	16,312.34	67.4%
2-72-01-260 Equipment Lease & Rental	2,100.00	1,644.28	455.72	78.3%
2-72-01-270 Insurance	12,000.00	4,999.64	7,000.36	41.7%
2-72-01-511 Miscellaneous Supplies	10,000.00	4,857.58	5,142.42	48.6%
2-72-01-513 Contracted Services	27,500.00	28,322.13	(822.13)	103.0%
2-72-01-520 Equipment Parts, Repair & Maintenance	16,300.00	17,111.06	(811.06)	105.0%
2-72-01-521 Fuel & Oil	9,600.00	8,812.13	787.87	91.8%
2-72-01-522 Vehicle Parts, Repairs & Maintenance	2,800.00	1,909.01	890.99	68.2%
2-72-01-523 Small Tools	1,400.00	356.85	1,043.15	25.5%
2-72-01-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
	<b>318,293.77</b>	<b>297,089.11</b>	<b>21,204.66</b>	<b>93.3%</b>
<b><u>72-02 Parks Arena</u></b>				
2-72-02-110 Wages & Salaries	112,537.10	123,093.27	(10,556.17)	109.4%
2-72-02-115 Overtime	6,000.00	5,233.03	766.97	87.2%
2-72-02-116 On Call	0.00	2,655.00	(2,655.00)	0.0%
2-72-02-117 Arena - Casual Labour	17,000.00	0.00	17,000.00	0.0%
2-72-02-130 Employer Contributions	19,131.30	22,969.70	(3,838.40)	120.1%

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-72-02-136 Workers' Compensation Board Fees	2,400.00	2,030.80	369.20	84.6%
2-72-02-140 Meals & Lodging	0.00	0.00	0.00	0.0%
2-72-02-148 Training & Development	5,800.00	1,046.54	4,753.46	18.0%
2-72-02-215 Freight & Postage	750.00	298.91	451.09	39.9%
2-72-02-217 Telephone	2,600.00	1,503.40	1,096.60	57.8%
2-72-02-222 Memberships	1,000.00	441.00	559.00	44.1%
2-72-02-231 Audit Fees	0.00	0.00	0.00	0.0%
2-72-02-250 Facility Maintenance	22,500.00	19,677.39	2,822.61	87.5%
2-72-02-270 Insurance	38,000.00	30,586.10	7,413.90	80.5%
2-72-02-510 Printing & Stationary	650.00	285.17	364.83	43.9%
2-72-02-511 Household & Miscellaneous Supplies	12,000.00	8,535.23	3,464.77	71.1%
2-72-02-513 Contracted Services	15,300.00	14,881.38	418.62	97.3%
2-72-02-516 Alarm	500.00	0.00	500.00	0.0%
2-72-02-520 Equipment Parts, Repair & Maintenance	30,000.00	17,352.07	12,647.93	57.8%
2-72-02-521 Fuel & Oil	1,700.00	803.86	896.14	47.3%
2-72-02-523 Small Tools	600.00	77.48	522.52	12.9%
2-72-02-540 Power	47,000.00	38,502.41	8,497.59	81.9%
2-72-02-541 Natural Gas	33,300.00	20,626.50	12,673.50	61.9%
2-72-02-590 Safety Equipment	3,000.00	577.62	2,422.38	19.3%
2-72-02-591 Donations	0.00	0.00	0.00	0.0%
2-72-02-761 Transfer to Reserves	0.00	0.00	0.00	0.0%
2-72-02-821 Debenture Interest	5,598.00	3,731.83	1,866.17	66.7%
2-72-02-822 Debenture Principle	12,177.00	8,117.21	4,059.79	66.7%
2-72-02-920 Bad Debts	0.00	0.00	0.00	0.0%
	<b>389,543.40</b>	<b>323,025.90</b>	<b>66,517.50</b>	<b>82.9%</b>
<b><u>72-03 - 06 Fair Expenses</u></b>				
2-72-03-221 Calmar Fair Days	26,000.00	30,644.11	(4,644.11)	117.9%
2-72-04-221 Farmer's Day/Canada Day	15,000.00	18,854.50	(3,854.50)	125.7%
2-72-05-221 Christmas in the Park	13,500.00	1,555.00	11,945.00	11.5%
2-72-06-221 First Night	12,500.00	420.55	12,079.45	3.4%
	<b>67,000.00</b>	<b>51,474.16</b>	<b>15,525.84</b>	<b>76.8%</b>
<b><u>74 - Library</u></b>				
2-74-00-110 Wages & Salaries	121,900.00	89,103.88	32,796.12	73.1%
2-74-00-115 Overtime	0.00	0.00	0.00	0.0%
2-74-00-130 Employer Contributions	18,000.00	10,578.99	7,421.01	58.8%
2-74-00-136 Workers' Compensation Board Fees	2,000.00	2,030.80	(30.80)	101.5%
2-74-00-140 Meals	300.00	0.00	300.00	0.0%
2-74-00-148 Training & Development	1,500.00	25.66	1,474.34	1.7%
2-74-00-150 Honorariums	1,000.00	0.00	1,000.00	0.0%
2-74-00-212 Mileage	400.00	0.00	400.00	0.0%

TOWN OF CALMAR  
Trial Balance

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
2-74-00-215 Freight & Postage	100.00	(30.53)	130.53	(30.5%)
2-74-00-217 Telephone	1,920.00	1,551.80	368.20	80.8%
2-74-00-220 Advertising & Promotions	0.00	0.00	0.00	0.0%
2-74-00-222 Memberships	600.00	562.20	37.80	93.7%
2-74-00-223 Special Projects	3,408.00	2,848.25	559.75	83.6%
2-74-00-224 Subscriptions	800.00	220.29	579.71	27.5%
2-74-00-231 Audit Fees	2,100.00	(3,500.00)	5,600.00	(166.7%)
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	1,680.00	1,274.43	405.57	75.9%
2-74-00-510 Printing & Stationary	3,000.00	649.34	2,350.66	21.6%
2-74-00-511 Household & Miscellaneous Supplies	400.00	349.31	50.69	87.3%
2-74-00-512 Janitor Contract	3,000.00	2,106.00	894.00	70.2%
2-74-00-520 Equipment Parts, Repair & Maintenance	500.00	812.96	(312.96)	162.6%
2-74-00-521 Furnishings	0.00	170.08	(170.08)	0.0%
2-74-00-523 Books & Videos	6,000.00	5,624.77	375.23	93.7%
2-74-00-540 Power	4,000.00	4,070.38	(70.38)	101.8%
2-74-00-541 Natural Gas	3,600.00	4,090.03	(490.03)	113.6%
2-74-00-590 Other General Expenses	0.00	0.00	0.00	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	11,559.30	(559.30)	105.1%
2-74-01-231 Audit Fees	0.00	0.00	0.00	0.0%
2-74-01-250 Building Repairs & Maintenance	1,000.00	337.50	662.50	33.8%
2-74-01-270 Insurance	3,000.00	2,352.77	647.23	78.4%
2-74-01-520 Equipment Repair & Maintenance	500.00	4,330.66	(3,830.66)	866.1%
2-74-01-590 Other General Expense	0.00	0.00	0.00	0.0%
	<b>191,808.00</b>	<b>141,118.87</b>	<b>50,689.13</b>	<b>73.6%</b>
<b><u>97 - Requisitions</u></b>				
2-97-00-745 Education Requisitions - Residential	617,919.00	459,564.23	158,354.77	74.4%
2-97-00-750 Education Requisitions - Non-Residential	187,037.00	145,125.55	41,911.45	77.6%
2-97-00-755 Leduc Foundation Requisition	7,866.00	7,866.00	0.00	100.0%
2-97-00-757 Rural Policing Levy	0.00	0.00	0.00	0.0%
	<b>812,822.00</b>	<b>612,555.78</b>	<b>200,266.22</b>	<b>75.4%</b>
<b>TOTAL EXPENSES</b>	<b>7,383,262.04</b>	<b>4,998,024.58</b>	<b>2,385,237.46</b>	<b>67.7%</b>
<b>Check Sum (Must be zero)</b>	<b>0.00</b>	<b>0.00</b>		
<b>NET (SURPLUS)/LOSS</b>	<b>(189.46)</b>	<b>(2,115,214.23)</b>		
<b>ASSETS</b>				
3-00-00-110 Payroll Advance	0.00	0.00	0.00	0.0%
3-00-00-111 Prepaids	0.00	21,335.74	(21,335.74)	0.0%

**TOWN OF CALMAR**  
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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
3-00-00-112 Petty Cash	0.00	300.00	(300.00)	0.0%
3-00-00-113 Petty Cash - Library	0.00	200.00	(200.00)	0.0%
3-00-00-114 Petty Cash - Arena	0.00	0.00	0.00	0.0%
3-00-00-115 Petty Cash - Recreation	0.00	200.00	(200.00)	0.0%
3-00-00-116 Petty Cash - Vending Machine for Arena	0.00	30.00	(30.00)	0.0%
3-00-00-117 Petty Cash - Fire Department	0.00	0.00	0.00	0.0%
3-00-00-120 General Bank Account	0.00	3,693,074.16	(3,693,074.16)	0.0%
3-00-00-121 Alberta Treasury Branch	0.00	0.00	0.00	0.0%
3-00-00-122 CIBC Investments	0.00	0.00	0.00	0.0%
3-00-00-123 Tax Sale Proceeds - Trust Asset	0.00	0.00	0.00	0.0%
3-00-00-124 XMAS Elves - ATB	0.00	19,381.88	(19,381.88)	0.0%
3-00-00-210 Current Property Taxes Receivable	0.00	597,518.97	(597,518.97)	0.0%
3-00-00-212 Arrears of Property Taxes Receivable	0.00	441,652.76	(441,652.76)	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	220,214.63	(220,214.63)	0.0%
3-00-00-290 Accounts Receivable	0.00	54,231.16	(54,231.16)	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	46,945.12	(46,945.12)	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	29,774,115.67	(29,774,115.67)	0.0%
3-00-00-511 Accum Amort - Engineered Structures	0.00	(12,276,296.52)	12,276,296.52	0.0%
3-00-00-520 Buildings	0.00	15,295,781.56	(15,295,781.56)	0.0%
3-00-00-521 Accum Amort - Buildings	0.00	(5,804,872.80)	5,804,872.80	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	(2,027,033.27)	2,027,033.27	0.0%
3-00-00-540 Land for Own Use	0.00	1,225,622.94	(1,225,622.94)	0.0%
3-00-00-541 Accum Amort - Land Improvements	0.00	(108,652.65)	108,652.65	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	(466,927.24)	466,927.24	0.0%
3-00-00-560 Land Improvements	0.00	251,417.43	(251,417.43)	0.0%

TOWN OF CALMAR  
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	2024 BUDGET	2024 ACTUAL	2024 VARIANCE	2024 %
3-12-00-295 GST - 57.14 - Municipal Purposes	0.00	49,481.45	(49,481.45)	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	0.00	0.00	0.0%
<b>TOTAL ASSESTS</b>	<b>0.00</b>	<b>35,775,161.94</b>	<b>(35,775,161.94)</b>	<b>0.0%</b>
<b>Check Sum</b>	<b>0.00</b>	<b>0.00</b>		

**LIABILITES**

4-00-00-000 Assest Retirement Obligation	0.00	(2,993,050.00)	2,993,050.00	0.0%
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	(23,550.00)	23,550.00	0.0%
4-00-00-123 Tax Sale Proceeds - Trust Liability	0.00	0.00	0.00	0.0%
4-00-00-124 Deferred Revenue - Developer	0.00	0.00	0.00	0.0%
4-00-00-125 Deferred Revenue - Business Licenses	0.00	0.00	0.00	0.0%
4-00-00-200 Vacation Pay Payable	0.00	(32,971.52)	32,971.52	0.0%
4-00-00-201 Sick Pay Payable	0.00	(58,416.86)	58,416.86	0.0%
4-00-00-202 Overtime Payable	0.00	(8,460.00)	8,460.00	0.0%
4-00-00-210 E.I. Rebate	0.00	(1,815.00)	1,815.00	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	5,419.62	(5,419.62)	0.0%
4-00-00-260 GST Payable	0.00	(3,544.73)	3,544.73	0.0%
4-00-00-265 Safety Codes Council	0.00	(324.85)	324.85	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	6,641.48	(6,641.48)	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	0.00	0.00	0.0%
4-00-00-410 Accrued Interest Debentures	0.00	0.00	0.00	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	(23,812,993.00)	23,812,993.00	0.0%
4-00-00-900 Accumulated Surplus	0.00	0.00	0.00	0.0%
4-00-00-990 Accumulated Deficit	0.00	(712,624.54)	712,624.54	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	(3,615.00)	3,615.00	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%

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%
4-42-00-422 Lagoon Key Deposit	0.00	0.00	0.00	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	0.00	0.00	0.0%
4-61-00-474 Construction Deposits	0.00	(99,000.00)	99,000.00	0.0%
4-61-00-475 Southbridge Phase 2 - Development	0.00	(224,615.56)	224,615.56	0.0%
4-61-00-476 Security Deposit SB Hayduk	0.00	(6,160.00)	6,160.00	0.0%
4-61-00-477 Incentive Grant Reserve	0.00	0.00	0.00	0.0%
4-62-00-290 Ticket Sales Payable	0.00	0.00	0.00	0.0%
4-72-00-470 Recreation Facility Deposits	0.00	(1,153.55)	1,153.55	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	(437,874.70)	437,874.70	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	(72,000.00)	72,000.00	0.0%
4-77-00-900 Off Site Levy Reserve	0.00	0.00	0.00	0.0%
4-77-00-901 Water Offsite Reserve	0.00	(69,795.77)	69,795.77	0.0%
4-77-00-902 Sewer Offsite Reserve	0.00	(112,950.13)	112,950.13	0.0%
4-77-00-903 Transportation Offsite reserve	0.00	(48,277.95)	48,277.95	0.0%
4-77-00-905 Infrastructure Reserve	0.00	(1,457,187.13)	1,457,187.13	0.0%
4-77-00-910 Fleet Services Reserve	0.00	(20,000.00)	20,000.00	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	(98,776.86)	98,776.86	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	(53,156.46)	53,156.46	0.0%
4-77-00-950 Parks Facility Reserve	0.00	(127,860.98)	127,860.98	0.0%
4-77-00-951 Arena Building Reserve	0.00	(126,809.85)	126,809.85	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	(70.25)	70.25	0.0%
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>(34,342,880.49)</b>	<b>34,342,880.49</b>	<b>0.0%</b>
<b>Check Sum</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>NET (SURPLUS)/LOSS</b>		<b>(2,115,214.23)</b>		
<b>NET CAPITAL</b>		<b>682,932.78</b>		
		<b>(35,775,161.94)</b>		



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

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	2024	2024	2024	2024
	BUDGET	ACTUAL	VARIANCE	%

**CAPITAL REVENUE**

5-11-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-11-00-640 Contributed from Reserve	0.00	0.00	0.00	0.0%
5-11-00-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-12-00-630 Contributed from Operating	0.00	0.00	0.00	0.0%
5-12-00-636 Debenture Borrowing - Office Reno's	0.00	0.00	0.00	0.0%
5-12-00-640 Contributed from Reserve	(10,000.00)	0.00	(10,000.00)	0.0%
5-12-00-650 Conditional Grants	0.00	0.00	0.00	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	(90,000.00)	0.00	(90,000.00)	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	(24,000.00)	0.00	(24,000.00)	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	(72,000.00)	0.00	(72,000.00)	0.0%
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	(551,237.00)	0.00	(551,237.00)	0.0%

**TOWN OF CALMAR**  
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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
5-42-00-650 Conditional Grants	(548,763.00)	(415,248.00)	(133,515.00)	75.7%
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%
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	(30,000.00)	0.00	(30,000.00)	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	(70,500.00)	0.00	(70,500.00)	0.0%
5-72-01-640 Contributed from Reserve	(38,250.00)	0.00	(38,250.00)	0.0%
5-72-01-650 Conditional Grants	0.00	0.00	0.00	0.0%
5-72-01-670 Parks - County Cost Share	(6,250.00)	(2,770.00)	(3,480.00)	44.3%
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	(39,889.00)	0.00	(39,889.00)	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	(39,889.00)	(18,947.00)	(20,942.00)	47.5%
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%
	<b>(1,520,778.00)</b>	<b>(436,965.00)</b>	<b>(1,083,813.00)</b>	<b>28.7%</b>

**CAPITAL EXPENSE**

6-11-00-630 Legislative	0.00	0.00	0.00	0.0%
6-12-00-630 Administrative	10,000.00	0.00	10,000.00	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	90,000.00	66,835.70	23,164.30	74.3%
6-32-00-61043 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	24,000.00	22,730.32	1,269.68	94.7%
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%

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

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	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%</b>
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%
6-41-00-630 Water Services	72,000.00	0.00	72,000.00	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	1,100,000.00	831,404.89	268,595.11	75.6%
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 Recreation Admin. Equipment	30,000.00	35,155.00	(5,155.00)	117.2%
6-72-01-630 Recreation Sportsgrounds	25,000.00	33,210.64	(8,210.64)	132.8%
6-72-01-640 Parks Land	90,000.00	62,718.36	27,281.64	69.7%
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	64,778.00	7,421.00	57,357.00	11.5%
6-72-02-630 Arena	15,000.00	60,421.87	(45,421.87)	402.8%
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%
	<b>1,520,778.00</b>	<b>1,119,897.78</b>	<b>400,880.22</b>	<b>73.6%</b>
<b>Totals:</b>	<b>0.00</b>	<b>682,932.78</b>	<b>(682,932.78)</b>	<b>0.0%</b>



Account Number	Account Description	2024 Budget	2024 YTD	2024 - 2025 % Variation	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2025 Budget Comments
1-00-00-110	GEN - Residential Taxes	-2,574,482.00	-2,576,446.10	5%	-2,704,206.10	-2,812,374.34	-2,924,869.32	-3,041,864.09	5% for 2025 & 4% subsequent (includes RCMP funding model)
1-00-00-111	GEN - Non-Residential Taxes	-683,235.00	-681,078.00	4%	-710,564.40	-731,881.33	-753,837.77	-776,452.91	4% for 2025 & 3% subsequent (included RCMP funding model)
1-00-00-112	Minimum Tax Levy	-6,000.00	-6,460.08	0%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	Minimum taxes payable for all properties @ \$500. This is based on 2024 calculations
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-00-00-116	GEN - Allowance for Uncollected Taxes	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted for
1-00-00-130	GEN - Franchise Agreements	-624,000.00	-521,496.64	1%	-630,000.00	-635,000.00	-642,000.00	-647,000.00	Adjusted to be based on actual Fortis \$19,000 x 12 Months Apex \$33,000 x 12 Months Calculation is based on an average of \$7,500 x 12 months (2025 auction outcome)
1-00-00-510	GEN - Penalties & Costs	-120,000.00	-144,699.24	-25%	-90,000.00	-90,000.00	-90,000.00	-90,000.00	Tax Notification Filing Fees
1-00-00-515	GEN - Tax Recovery Costs	-2,000.00	-1,200.00	-50%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Based closer to 2023 actual and in anticipation of interest rates dropping
1-00-00-550	GEN - Investment Return	-80,000.00	-123,094.75	-38%	-50,000.00	-50,000.00	-50,000.00	-50,000.00	
1-12-00-490	ADMIN - Administration Costs Recovered	-6,000.00	-5,495.00	0%	-6,000.00	-5,500.00	-5,000.00	-4,000.00	\$2/bill for printed water bill, NSF fee, etc
1-12-00-495	ADMIN - Assessment Appeals	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Fees are collected only if an assessment appeal is requested This revenue is only realized if the tax forfeiture exceeds 15 years of 0.00 holding
1-12-00-551	ADMIN - Tax Recovery Properties - Property Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-12-00-590	ADMIN - Other Revenue - Administration	-2,500.00	-345.56	-80%	-500.00	-500.00	-500.00	-500.00	Miscellaneous revenue for general purposes
1-12-00-840	ADMIN - Provincial Conditional Grants	-54,680.00	-54,684.00	0%	-54,690.00	-54,690.00	-54,690.00	-54,690.00	LGFF Operating Grant
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No other government contributions are expected
1-12-00-920	ADMIN - Drawn from Reserves	0.00		#DIV/0!	-20,000.00	0.00	0.00	0.00	
1-12-01-540	ADMIN - EV Charging Revenue	-200.00	-213.21	0%	-200.00	-200.00	-200.00	-200.00	
1-21-00-590	POLICING - Other Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Reallocated to 1-00-00-110 & 111 as per MA
1-23-00-590	FIRE - Other General Revenue-Protective Services	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-23-00-920	FIRE - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-24-00-590	DISASTER - Other General Revenues	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year
1-24-00-920	DISASTER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-350	ENFORCEMENT - Contract with Other Local Government	-44,500.00	-38,905.39	0%	-44,500.00	-44,500.00	-44,500.00	-44,500.00	50% of 2nd CPO & associated costs as per agreement
1-26-00-410	ENFORCEMENT - Municipal Fines - Weeds & Grass	-15,000.00	-17,032.04	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from weed enforcement to offset expense
1-26-00-510	ENFORCEMENT - Provincial Fines	-30,000.00	-11,979.00	-50%	-15,000.00	-16,000.00	-16,000.00	-18,000.00	Based on anticipated ticket generation
1-26-00-520	ENFORCEMENT - Animal License Fee's	-1,000.00	-1,160.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Based on 3 year average (after cost decreased)
1-26-00-521	ENFORCEMENT - Business License Fee	-18,400.00	-21,035.00	6%	-19,500.00	-20,000.00	-20,000.00	-21,000.00	Based on 5 year average (we are charging twice the amount of other similar mun.)
1-26-00-522	ENFORCEMENT - Regional Business License	-50.00	-200.00	0%	-50.00	-50.00	-50.00	-50.00	Based on 2023 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-00-920	ENFORCEMENT - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-26-01-410	ENFORCEMENT - Municipal Fines - Snow Removal	-15,000.00	-921.39	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from snow removal enforcement to offset expense
1-32-00-410	PUB WRKS - Cost Recovered	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Not a budget item
1-32-00-590	PUB WORKS - Other General Revenue	-5,000.00	-137,636.48	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Cost recovery for service provided to individuals and organizations
1-32-00-920	PUB WORKS - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-41-00-410	WATER - Sale of Water	-643,500.00	-430,470.54	2%	-656,400.00	-659,500.00	-670,000.00	-676,000.00	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2024 budget with 2% increase
1-41-00-490	WATER - Water Connection Fees	-8,000.00	-480.00	-75%	-2,000.00	-2,000.00	-2,500.00	-2,500.00	Cost of connecting the water meter (estimate of 15 to 20 new buildings)

1-41-00-500	WATER - Sale of Bulk Water	-15,000.00	-57,083.56	167%	-40,000.00	-42,000.00	-44,000.00	-45,000.00	Increase due to decommissioning of the bulk water station and alternative purchase agreement. Administration to follow with service provider to adjust for 2026 and beyond.
1-41-00-510	WATER - Penalties and Costs	-5,000.00	-3,539.48	-20%	-4,000.00	-4,000.00	-4,000.00	-4,000.00	Based on 2024 actual
1-41-00-590	WATER - Other Revenue Water	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
1-41-00-920	WATER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-42-00-410	SEWER - Sanitary Sewer Fees	-415,000.00	-280,860.71	1%	-418,000.00	-422,000.00	-425,000.00	-428,000.00	Sewer collection and treatment - All accounts thru regular billing process. Budget dollars are based on 2023 actual
1-42-00-500	SEWER - Water & Sewer Infrastructure	-90,000.00	-67,031.36	0%	-90,000.00	-90,000.00	-90,000.00	-90,000.00	Regular billing fee for Infrastructure dollars intended to cover maintenance of lines, reservoir and lagoons. Budget Dollars are based on 2023 actual
1-42-00-590	SEWER - Other General Revenue	-85,000.00	-86,546.55	0%	-85,000.00	-85,000.00	-85,000.00	-85,000.00	Sale of lagoon water
1-42-00-920	SEWER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-43-00-410	GARBAGE - Garbage Service Fees	-190,000.00	-128,847.00	0%	-190,000.00	-190,000.00	-190,000.00	-190,000.00	Regular billing to cover weekly garbage pickup and disposal. Budget Dollars are based on 2023 Actual. Contract ends in September 2025.
1-43-00-500	GARBAGE - Recycling Fees	-92,000.00	-59,492.50	-46%	-50,000.00	-10,000.00	-10,000.00	-10,000.00	Town will do RFP process.
1-43-00-590	GARBAGE - Other General Revenue	0.00	-6,793.09	#DIV/0!	0.00	0.00	0.00	0.00	Circular Material is taking service over as of May 2025
1-43-00-920	GARBAGE - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-51-00-410	FAMILY SERV - Fees & Programs	-500.00		0%	-500.00	-500.00	-500.00	-500.00	No projects are planned for this year
1-51-00-590	FAMILY SERV - Other General Revenue	-600.00	-360.00	0%	-600.00	-600.00	-600.00	-600.00	miscellaneous revenues for programs (i.e. volunteer appreciation tickets)
1-51-00-840	Provincial Grant	0.00		#DIV/0!	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Volunteer Alberta Grant
1-51-00-850	FAMILY SERV - Regional FCSS Grant	-37,500.00	-37,548.00	0%	-37,500.00	-37,500.00	-37,500.00	-37,500.00	no planed RMH projects for 2024
1-51-01-590	FAMILY SERV - Christmas Elves Program Revenues	-3,500.00	-1,501.62	0%	-3,500.00	-3,500.00	-3,500.00	-3,500.00	Leduc County distribution
1-61-00-400	MUNI DEV - Land Sales	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Christmas elves charitable donations
1-61-00-410	MUNI DEV - Service Fees	-7,000.00	-4,540.00	-7%	-6,500.00	-7,000.00	-7,200.00	-7,800.00	Tax Certificates
1-61-00-411	MUNI DEV - Subdivision Fees	-1,000.00	-5,500.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Zoning Compliance Certificates
1-61-00-510	MUNI DEV - Safety Codes Council	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Subdivision Fees are based on developer activities. Small amount recognized in anticipation of some movement (about 4 lots)
1-61-00-520	MUNI DEV - Development Permits	-3,000.00	-7,450.00	40%	-4,200.00	-4,700.00	-5,000.00	-5,250.00	No Revenue Projected
1-61-00-530	MUNI DEV - Building Permits	-40,000.00	-88,690.31	38%	-55,000.00	-57,000.00	-59,000.00	-59,000.00	Development Permits budget based on past few years and current and anticipated stages of development.
1-61-00-590	MUNI DEV - Other General Revenue	-1,000.00		-100%	0.00	0.00	0.00	0.00	Building Permits revenue is based on 5 year average
1-61-00-840	MUNI DEV - Conditional Grants - Provincial	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Construction deposits retained & other misc revenue. This should be negligible as we have eliminated most deposit requirements.
1-61-00-900	MUNI DEV - Off Site Levies	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Grants are planned for this year
1-61-00-920	MUNI DEV - Contributed from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Offsite Levies are subject to new stages being initiated. \$0 revenue in previous 5 years. Any funds received is transferred to the corresponding levy reserve.
1-62-00-410	COMM SER - Promotional Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-62-00-590	COMM SER - Other General Revenue	-1,000.00		0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	No Revenue Projected
1-62-00-840	COMM SER - Conditional Grant - Provincial	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No Revenue Projected
1-62-00-920	Transfer From Reserves	-72,000.00		-51%	-35,000.00	0.00	0.00	0.00	Grants to others
1-72-00-590	REC FAC - Other General Revenues	-10,000.00	-10,713.75	10%	-11,000.00	-11,500.00	-12,000.00	-12,000.00	Sponsorship related to Ec Dev - all others are tracked in other departments
1-72-00-591	REC FAC - Fair Revenue - Calmar Days	0.00	-442.00	#DIV/0!	0.00	0.00	0.00	0.00	Get-a-way based on 2023 actuals and sponsorship for events
1-72-00-592	REC FAC - Program Center Rental	-2,500.00	-7,202.50	4%	-2,600.00	-2,700.00	-2,800.00	-2,800.00	Remove GL - Duplicated below 1-72-03-591
1-72-00-850	REC FAC - Other Local Government Grants	-261,320.00	-139,329.00	2%	-266,000.00	-266,000.00	-266,000.00	-266,000.00	Administration will promote the asset
1-72-00-860	REC FAC - Grants from Others	-4,000.00	-4,000.00	0%	-4,000.00	-4,000.00	-4,000.00	-4,000.00	County Cost Sharing (schedule B less capital & library portion) Formula to change for 2025.
1-72-00-920	Transfer From Reserve	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Canada Day grant (received 2024 confirmation)
1-72-01-410	REC FAC - Rental Fees	-9,000.00	-7,853.00	0%	-9,000.00	-9,500.00	-10,000.00	-10,000.00	No projects are planned for this year
1-72-01-860	REC FAC - Grants from Others	-10,500.00	0.00	-5%	-10,000.00	-10,000.00	-10,000.00	-10,000.00	Diamond Rental (based on 2023)
									CSJ Grant (confirmation for only 2024)

1-72-02-410	REC FAC - Ice Rental Fees	-150,000.00	-177,093.40	13%	-170,000.00	-180,000.00	-190,000.00	-200,000.00	Ice Rental
1-72-02-510	REC FAC - Arena-Concession Sales	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-72-02-590	REC FAC - General Revenue	-10,000.00	-9,300.00	10%	-11,000.00	-12,000.00	-13,000.00	-13,000.00	Non Ice Arena Rental (advertising revenue, summer rental)
1-72-02-920	REC FAC - Drawn from Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-72-03-591	Fair Revenue - Calmar Days	-500.00	-4,000.00	0%	-500.00	-500.00	-500.00	-500.00	Misc. Revenue
1-74-00-410	CULTURE - Fines & Membership Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-490	CULTURE - General Revenue	-2,108.00	-494.61	-62%	-800.00	-800.00	-800.00	-800.00	Miscellaneous revenue for general purposes
1-74-00-590	CULTURE - Book Sales	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-840	CULTURE - Provincial Library Operating Grant	-21,477.00	-21,477.00	0%	-21,477.00	-21,477.00	-21,477.00	-21,477.00	Alberta Libraries Grant
1-74-00-841	CULTURE - Other Grants	-9,000.00	-1,800.00	0%	-9,000.00	-9,000.00	-9,000.00	-9,000.00	Leduc County distribution
1-74-00-850	CULTURE - Other Local Government Contributions	-84,977.50	-34,443.00	0%	-85,000.00	-86,000.00	-87,000.00	-87,000.00	Leduc County distribution
1-74-01-850	CULTURE - Other Local Government Contributions	-2,600.00	0.00	0%	-2,600.00	-2,600.00	-2,600.00	-2,600.00	Leduc County distribution
1-97-00-745	REQUISITION- Education Levy- Residential	-617,919.00	-617,798.92	2%	-630,277.38	-642,882.93	-655,740.59	-668,855.40	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	-187,037.00	-187,036.98	2%	-190,777.74	-194,593.29	-198,485.16	-202,454.86	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	-7,866.00	-7,863.60	3%	-8,100.00	-8,600.00	-9,100.00	-9,400.00	As per requisition
1-97-00-757	REQUISITION - Rural Policing Levy	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		<u>-7,383,451.50</u>	<u>-6,841,664.36</u>		<u>-7,505,542.62</u>	<u>-7,588,148.90</u>	<u>-7,777,949.84</u>	<u>-7,962,794.26</u>	

2-11-00-110	COUNCIL - Wages & Salaries	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-130	COUNCIL - Employer's Contributions	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-148	COUNCIL - Training & Development	7,000.00		2%	7,150.00	7,300.00	7,500.00	7,700.00	This budget line is for shared training sessions and not specific to individual Council members. Would include RMA, FCM, and other initiatives.
2-11-00-215	COUNCIL - Freight & Postage	700.00	298.90	0%	700.00	700.00	700.00	700.00	percentage of postage Council Land Line \$1,200 Council Phone Allowance \$6,000
2-11-00-217	COUNCIL - Telephone	7,500.00	5,297.28	13%	8,500.00	8,500.00	8,500.00	8,500.00	Internet \$1,000
2-11-00-220	COUNCIL - Advertising	2,000.00	2,141.89	5%	2,100.00	2,200.00	2,200.00	2,300.00	Tax Assess. Mailout, Ad-Regional Maple Leaf, Ad-Salute to Farmers, Sponsor Ad-Fire Dept, Sponsor Ad-Remembrance Day, Sponsor Ad-Holiday Season, Remembrance Day, Other Advertisements
2-11-00-222	COUNCIL - Memberships & Subscriptions	15,100.00	4,713.60	3%	15,500.00	13,500.00	14,000.00	14,000.00	AB Munis Basic Membership fee \$3,500 39/20 Membership \$3,500 (currently suspended) Chamber Membership \$263.10 FCM Membership \$700 Kings Printer Subscription \$125.00 RMA Membership \$250
2-11-00-223	COUNCIL - Special Projects	10,000.00	2,071.14	300%	40,000.00	20,000.00	21,000.00	21,000.00	e-Scribe \$7,000 for year 1 and \$5,000 after \$10,000 Significant Council project \$10,000 initiate utility review
2-11-00-224	COUNCIL - Other Projects	14,000.00	9,118.38	4%	14,500.00	15,000.00	15,500.00	16,000.00	\$1,500 Leduc & District Food Bank \$1,490.40 NSWA \$10,000 grant to other organizations
2-11-00-231	COUNCIL - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	\$40,000 initiate utility review
2-11-00-250	COUNCIL - Building Repairs & Maintenance	1,000.00		0%	1,000.00	1,000.00	1,000.00	1,000.00	has been \$0 for last 5 years
2-11-00-270	COUNCIL - Insurance	3,700.00	3,039.01	3%	3,800.00	3,900.00	4,000.00	4,200.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	1,200.00	548.85	0%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-11-00-511	COUNCIL - Special Events Hosting	3,000.00	1,881.45	0%	3,000.00	3,000.00	3,000.00	3,000.00	Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)
2-11-00-520	Equipment, Parts, Repairs & Maintenance	1,000.00	1,354.07	0%	1,000.00	1,500.00	4,000.00	4,000.00	\$0 for previous 5 years, slowly start replacing laptops in 2027
2-11-00-540	COUNCIL - Power	1,800.00	1,300.55	6%	1,900.00	2,000.00	2,100.00	2,300.00	Council Chambers allocation
2-11-00-541	COUNCIL - Natural Gas	1,200.00	781.69	8%	1,300.00	1,400.00	1,500.00	1,650.00	Council Chambers allocation
2-11-00-590	COUNCIL - Other General Expenses-Legislative	2,700.00	147.51	122%	6,000.00	2,700.00	2,700.00	2,700.00	Budget based on prior year expenses (adjusted in 2025 for election) Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-01-110	COUNCIL - Councillor Faulkner - Remuneration & Fee	20,100.00	10,831.71	0%	20,100.00	21,300.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-01-130	COUNCIL - Councillor Faulkner - Benefits	1,000.00	580.83	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-01-140	COUNCIL - Councillor Faulkner - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-01-148	COUNCIL - Councillor Faulkner - Training & Dev	3,700.00	2,724.36	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-01-212	COUNCIL - Councillor Faulkner - Mileage	1,000.00	134.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00
2-11-13-110	COUNCIL - Councillor Gardner - Remuneration & Fee	20,100.00	12,331.71	0%	20,100.00	20,100.00	21,300.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-13-130	COUNCIL - Councillor Gardner - Benefits	1,000.00	663.71	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-13-140	COUNCIL - Councillor Gardner - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)

2-11-13-148	COUNCIL - Councilor Gardner - Training & Dev	3,700.00	1,767.67	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Councilor Gardner - Mileage	1,000.00	949.49	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-17-110	COUNCIL - Mayor Carnahan- Remuneration & Fees	29,150.00	18,505.00	0%	29,150.00	29,150.00	29,150.00	29,150.00	Monthly Remuneration 12 @ \$ 1,500 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-17-130	COUNCIL - Mayor Carnahan - Benefits	1,350.00	1,097.02	0%	1,350.00	1,350.00	1,350.00	1,350.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-17-140	COUNCIL - Mayor Carnahan - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel
2-11-17-148	COUNCIL - Mayor Carnahan - Training & Dev	3,700.00	2,036.36	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-17-212	COUNCIL - Mayor Carnahan - Mileage	1,000.00	355.28	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-18-110	COUNCIL - Councillor Benson - Remuneration & Fees	20,100.00	9,226.71	6%	21,300.00	20,100.00	20,100.00	20,100.00	Monthly Remuneration 12 @ \$ 850.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-18-130	COUNCIL - Councillor Benson - Benefits	1,000.00	544.96	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-18-140	COUNCIL - Councillor Benson - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-18-148	COUNCIL - Councillor Benson - Training & Dev	3,700.00	1,117.76	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-18-212	COUNCIL - Councillor Benson - Mileage	1,000.00	74.02	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-11-19-110	COUNCIL - Councillor McKeag - Remuneration & Fees	21,300.00	12,406.71	-6%	20,100.00	20,100.00	20,100.00	21,300.00	Monthly Remuneration 12 @ \$ 750.19 Deputy Mayor 12 @ \$ 100.00 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00 10 - 5 Hours or More Meetings @ \$ 185.00
2-11-19-130	COUNCIL - Councillor McKeag - Benefits	1,000.00	753.31	0%	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-19-140	COUNCIL - Councillor McKeag - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
2-11-19-148	COUNCIL - Councillor McKeag - Training & Dev	3,700.00	2,491.99	0%	3,700.00	3,700.00	3,700.00	3,700.00	Conferences: AUMA, RMA etc. Training AB Emergency Management, Municipal Courses etc.
2-11-19-212	COUNCIL - Councillor McKeag - Mileage	1,000.00	167.18	0%	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
2-12-00-100	ADMIN - Annual Depreciation	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Annual depreciation is not in the current budget
2-12-00-110	ADMIN - Wages & Salaries	352,906.22	257,579.56	-7%	328,796.16	335,000.00	360,000.00	375,000.00	Per distribution (including a change in distribution for FCSS)
2-12-00-115	ADMIN - Overtime	500.00	362.83	0%	500.00	500.00	500.00	500.00	0.00
2-12-00-130	ADMIN - Employer Contributions	74,110.31	45,776.28	1%	75,047.19	76,350.00	81,600.00	84,750.00	Percentage of salary allocated to this cost center + \$6000 for self funded health wellness account
2-12-00-136	ADMIN - Workers' Compensation Board Fees	8,300.00	7,107.78	19%	9,870.00	9,900.00	9,900.00	9,900.00	21% of \$47k premium based on wage distribution
2-12-00-140	ADMIN - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training & development
2-12-00-148	ADMIN - Training & Development	10,000.00	6,160.57	-5%	9,500.00	10,000.00	10,500.00	11,200.00	GFOA, SLGM, HR MGT x 3 (courses, conferences, meals & rooms)
2-12-00-210	ADMIN - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no budgeted vehicle allowance
2-12-00-212	ADMIN - Mileage	1,000.00	5.74	0%	1,000.00	1,000.00	1,000.00	1,000.00	Gas reimbursement only as cruiser is expected to be used
2-12-00-215	ADMIN - Freight & Postage	4,000.00	2,320.76	-10%	3,600.00	3,600.00	3,800.00	3,900.00	Based on 2023 actuals, reduction based on success of ebilling
2-12-00-217	ADMIN - Telephone	7,800.00	6,331.91	-4%	7,500.00	7,750.00	8,000.00	8,250.00	Phone, Cells, Toll Free based on approx \$600/month
2-12-00-220	ADMIN - Advertising	1,000.00	515.80	0%	1,000.00	1,000.00	1,000.00	1,200.00	Employment Ads LGAA - \$300 x 1 SLGM-\$700 x 2 GFOA-\$170 x 1
2-12-00-222	ADMIN - Memberships & Subscriptions	2,500.00	1,749.29	0%	2,500.00	2,700.00	2,700.00	2,700.00	Subscriptions - \$500
2-12-00-223	ADMIN - Recognition & Bonuses	200.00	0.00	300%	800.00	500.00	500.00	500.00	Long service awards based on 2025 anniversaries
2-12-00-231	ADMIN - Auditor	26,000.00	-4,500.00	-8%	24,000.00	28,000.00	28,000.00	28,000.00	Based on contract (ending March 2026)



2-12-00-232	ADMIN - Assessment Services	19,500.00	19,071.80	23%	24,000.00	24,000.00	26,000.00	26,000.00	Anticipation of contract renewal
2-12-00-233	ADMIN - Legal Fees	10,000.00	5,292.05	0%	10,000.00	10,000.00	10,000.00	10,000.00	Based on 5 year average
2-12-00-250	ADMIN - Building Repairs & Maintenance	10,000.00	2,730.63	205%	30,500.00	11,000.00	11,500.00	11,500.00	Based on 5 year average (including new flooring/removal of carpets in 2025)
2-12-00-270	ADMIN - Insurance	7,800.00	7,175.09	3%	8,000.00	8,200.00	8,400.00	8,400.00	Annual Allocation for insurance cost
2-12-00-290	ADMIN - Entertainment & Hospitality	2,000.00	79.83	0%	2,000.00	2,000.00	2,000.00	2,000.00	Social Functions & Recognition
2-12-00-510	ADMIN - Printing & Stationery	4,500.00	4,791.84	0%	4,500.00	4,500.00	4,500.00	4,500.00	Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	4,000.00	1,709.94	0%	4,000.00	4,000.00	4,000.00	4,000.00	misc household
2-12-00-512	ADMIN - Janitor Contract	13,200.00	7,150.00	-100%	0.00	0.00	0.00	0.00	done in-house
									IT services \$65,000 / year Internet \$3,000 Postage Machine \$2,000 Photocopier \$5,000 Central Square Support \$25,000 (\$20k annual & \$5k year end updates) OH&S Consultants \$20,000 Software licenses (Adobe) \$2,500 Elite Marketing website hosting/maintenance \$6,000
2-12-00-513	ADMIN - Equipment Leases & Contracts	132,000.00	100,419.06	3%	135,500.00	138,000.00	152,000.00	155,000.00	EV Charger software fee \$1,000
2-12-00-516	ADMIN - Alarm Maintenance	500.00	300.00	10%	550.00	600.00	650.00	650.00	Based on 5 year average
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	5,000.00	4,016.01	2%	5,100.00	5,200.00	5,300.00	5,300.00	Based on 5 year average
2-12-00-540	ADMIN - Power	4,600.00	3,901.68	5%	4,850.00	4,950.00	5,050.00	5,050.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	5,300.00	4,429.56	2%	5,400.00	5,500.00	5,600.00	5,600.00	Based on quoted rate with Enmax contract renewal
2-12-00-590	ADMIN - Other General Expenses	6,500.00	3,314.44	0%	6,500.00	6,500.00	6,500.00	6,500.00	Based on 5 year average
2-12-00-761	ADMIN - Transfer to Reserves	438,529.00	0.00	7%	470,000.00	485,000.00	509,000.00	625,000.00	50% of the revenue raised through franchise fees as per reserve policy and budgeted transfer to reserve
2-12-00-810	ADMIN - Bank Charges & Fees	11,000.00	7,475.60	-18%	9,000.00	9,000.00	9,000.00	9,000.00	adjusted for credit card payments for taxes and utilities
2-12-00-831	ADMIN - Debenture Principle	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-832	ADMIN - Debenture Interest	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	1,505.19	#DIV/0!	0.00	0.00	0.00	0.00	No tax cancellations included in budget
2-12-00-920	ADMIN - Bad Debts	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-12-00-999	ADMIN - Contingency Fund	50,000.00	10,520.77	0%	50,000.00	50,000.00	50,000.00	50,000.00	Annual operating contingency for unexpected expenses
2-12-01-148	All Staff Training & Development	1,000.00	1,172.70	0%	1,000.00	1,000.00	1,000.00	1,000.00	Training to meet requirements of sitting on the OH&S Committee
2-12-01-540	EV Power	5,000.00	3,560.73	20%	6,000.00	6,500.00	7,200.00	7,200.00	Power to EV charger using new rates
2-21-00-745	POLICING - Provincial Policing	132,108.00	0.00	21%	160,000.00	160,000.00	160,000.00	160,000.00	RCMP cost funding model, offset with revenue for the same, changing in 2025 will not know until end of year/beginning of next year what new formula will be
2-23-00-250	FIRE - Building Repairs & Maintenance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-270	FIRE - Insurance	2,900.00	2,352.78	3%	3,000.00	3,100.00	3,200.00	3,200.00	Old fire hall insurance allocation
2-23-00-514	FIRE - Contracted Services & Communications	180,000.00	78,036.45	3%	185,000.00	190,000.00	195,000.00	200,000.00	Regional Fire Fee for Service
2-23-00-540	FIRE - Power	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Correct distribution
2-23-00-541	FIRE - Natural Gas	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Correct distribution
2-24-00-110	DISASTER - Wages & Salaries	48,867.79	39,724.95	0%	48,867.79	50,000.00	53,000.00	55,000.00	Per distribution
2-24-00-115	DISASTER - Disaster - Overtime Earnings	0.00	0.00	#DIV/0!	2,000.00	2,000.00	2,000.00	2,000.00	Minimal allowance for overtime
2-24-00-130	DISASTER - Employer Contributions	8,307.52	6,928.28	0%	8,307.52	8,500.00	9,010.00	9,350.00	Percentage of salary allocated to this cost center
2-24-00-136	DISASTER - Workers' Compensation Board Fees	1,200.00	1,015.38	21%	1,450.00	1,450.00	1,450.00	1,450.00	3% of \$47k premium based on wage distribution
2-24-00-140	DISASTER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-24-00-148	DISASTER - Training & Development	10,500.00	2,008.25	5%	11,000.00	11,500.00	12,000.00	12,500.00	Disaster Services \$4,000 OH&S \$2,000 EOC training- DSS/ICS/EOC Management Basic Emergency Management - \$900
2-24-00-217	DISASTER - Disaster Services Emergency Line	1,000.00	772.70	180%	2,800.00	2,800.00	2,800.00	2,800.00	Internet and based on porting to VOIP system once fibre is available
2-24-00-231	DISASTER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-24-00-250	DISASTER - Building Repairs & Maintenance OH&S	4,000.00	0.00	0%	4,000.00	4,000.00	4,000.00	4,000.00	Build designated area for OH&S equipment & DS Equipment (shelving/cabinet) Disaster \$1,000 OH&S \$1,000 Plus regular annual expenses

									Stationary- Inspections forms/meetings/scribe log/PPE Disaster \$1,500 / Table Top exercises OH&S \$1,500 New AIMS system requires more joint exercises, therefore need to purchase more equipment
2-24-00-520	DISASTER - Equipment Parts, Repairs & Maintenance	3,000.00	2,723.94	67%	5,000.00	5,200.00	5,400.00	5,600.00	
2-24-00-522	DISASTER - Vehicle Parts, Repairs & Maintenance	500.00	0.00	0%	500.00	500.00	500.00	500.00	Vehicle maintenance for course trips
2-24-00-540	DISASTER - Power	1,000.00	632.02	10%	1,100.00	1,200.00	1,300.00	1,450.00	
2-24-00-541	DISASTER - Natural Gas	1,660.00	1,039.65	6%	1,760.00	1,860.00	1,960.00	2,100.00	
2-24-00-590	DISASTER - Other General Expenses	15,000.00	1,859.94	-19%	12,200.00	14,000.00	13,000.00	14,000.00	Live EM Exercise in 2024, then every 2 years
2-24-00-761	DISASTER - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-26-00-110	ENFORCEMENT - Wages & Salaries	177,229.49	145,095.82	1%	178,347.14	182,000.00	185,000.00	190,000.00	As per distribution and enhanced services
2-26-00-115	ENFORCEMENT - Overtime	0.00	0.00	#DIV/0!	2,000.00	2,000.00	2,000.00	2,000.00	Minimal allowance for overtime
2-26-00-130	ENFORCEMENT - Employer Contributions	31,901.31	24,472.30	1%	32,102.49	32,760.00	33,300.00	34,200.00	Percentage of salary allocated to this cost center
2-26-00-136	ENFORCEMENT - Workers' Compensation Board Fees	2,400.00	2,030.80	19%	2,850.00	2,850.00	2,850.00	2,850.00	6% of \$47k premium based on wage distribution
2-26-00-140	ENFORCEMENT - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
									AACPO Conference (1.5) + CAO for 2025 Recertification Baton/O.C./PPCT E-Ticketing Training Possible Rapid Force Training Mental Health Training
2-26-00-148	ENFORCEMENT - Training & Development	10,000.00	5,899.53	10%	11,000.00	11,750.00	12,500.00	13,250.00	
2-26-00-210	ENFORCEMENT - Vehicle Expense	300.00	0.00	0%	300.00	300.00	300.00	300.00	Vehicle maintenance for course trips
2-26-00-211	ENFORCEMENT - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-26-00-215	ENFORCEMENT - Freight & Postage	1,200.00	597.81	0%	1,200.00	1,200.00	1,200.00	1,200.00	
2-26-00-217	ENFORCEMENT - Telephone	2,800.00	2,139.88	-50%	1,400.00	1,400.00	1,400.00	1,400.00	Monthly charge for 2 cell phones
2-26-00-220	ENFORCEMENT - Advertising	500.00	641.50	0%	500.00	500.00	500.00	500.00	Based on prior year actual (\$200 Crime Report Publication) Radio License \$280 CPO Program License \$650
2-26-00-222	ENFORCEMENT - Memberships & Subscriptions	4,000.00	5,993.66	25%	5,000.00	5,400.00	5,600.00	5,800.00	Report Exec (additional licensing for second CPO) Leduc & District Victim Services has been dissolved into a Regional Model
2-26-00-223	ENFORCEMENT - Victims Services	2,400.00	2,400.00	-100%	0.00	0.00	0.00	0.00	
2-26-00-225	ENFORCEMENT - Citizens on Patrol	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No expenses allocated for this line
2-26-00-231	ENFORCEMENT - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-26-00-233	ENFORCEMENT - Legal Fees	2,000.00	0.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	Budget dollars are for possible legal advice on bylaw enforcement
2-26-00-235	ENFORCEMENT - Vet & Pound Fees	5,300.00	2,276.20	4%	5,500.00	5,750.00	5,900.00	6,100.00	Fees charged by kennels when an animal is picked up
2-26-00-270	ENFORCEMENT - Insurance	3,900.00	3,137.04	3%	4,000.00	4,100.00	4,200.00	4,300.00	Annual Allocation for insurance cost
2-26-00-510	ENFORCEMENT - Printing & Stationary	1,100.00	457.37	9%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-26-00-511	ENFORCEMENT - Household Goods & Miscellaneous Supplies	1,000.00	383.21	0%	1,000.00	1,000.00	1,000.00	1,000.00	Equipment Cat cages/animal food/leash/carriers/ Dispatch fees \$2,228 License (Program)- \$1,650 Animal Control- \$500
2-26-00-513	ENFORCEMENT - Contracted Services	8,000.00	6,503.64	0%	8,000.00	8,300.00	8,500.00	8,800.00	Body cam and dash cam -not purchased in 2024 CPO Only - Uniforms, kits, boots, etc. Handcuffs Baton/Body Armour Speed & safety related equipment
2-26-00-520	ENFORCEMENT - Equipment Parts, Repairs & Maintenance	10,000.00	6,011.25	-40%	6,000.00	6,200.00	6,400.00	6,400.00	2nd AFFRCS radio
2-26-00-521	ENFORCEMENT - Fuel & Oil	6,000.00	5,417.03	7%	6,400.00	6,800.00	7,000.00	7,200.00	Cost of operating Peace Officer vehicle and cruiser
2-26-00-522	ENFORCEMENT - Vehicle Parts, Repairs & Maintenance	3,000.00	4,388.59	100%	6,000.00	6,200.00	6,400.00	6,600.00	Cost of operating and maintaining 3 CPO vehicles
2-26-00-540	ENFORCEMENT - Power	1,500.00	2,357.06	7%	1,600.00	1,700.00	1,800.00	1,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-541	ENFORCEMENT - Natural Gas	2,600.00	1,559.20	4%	2,700.00	2,800.00	2,800.00	2,800.00	Annual allocation for distributed costs - corrected distribution
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-26-01-240	ENFORCEMENT - Bylaw Enforcement - Snow Removal	30,000.00	20,058.71	0%	30,000.00	30,000.00	30,000.00	30,000.00	Offset for municipal fine revenue for weeds & snow removal
2-32-00-110	ROADS - Wages & Salaries	124,513.26	92,148.83	41%	175,646.94	180,000.00	183,000.00	187,000.00	Per distribution
2-32-00-115	ROADS - Overtime	5,000.00	2,368.87	4%	5,200.00	5,400.00	5,600.00	5,800.00	Based on 2023 actuals

2-32-00-116	ROADS - On Call	40,000.00	7,507.50	-80%	8,000.00	8,000.00	8,000.00	8,000.00	
2-32-00-117	ROADS - Casual Labour	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-32-00-130	ROADS - Employer Contributions	19,922.12	16,505.24	41%	28,103.51	28,800.00	29,280.00	29,920.00	Percentage of salary allocated to this cost center
2-32-00-136	ROADS - Worker's Compensation Board Fees	2,800.00	2,369.26	18%	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$47k premium based on wage distribution
2-32-00-140	ROADS - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development APWA Courses, Equipment Operating, etc
2-32-00-148	ROADS - Training & Development	9,000.00	1,939.82	-44%	5,000.00	5,500.00	6,000.00	7,000.00	
2-32-00-210	ROADS - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-32-00-212	ROADS - Mileage	500.00	0.00	0%	500.00	500.00	500.00	500.00	\$0 for previous 5 years
2-32-00-215	ROADS - Freight & Postage	600.00	179.35	0%	600.00	600.00	600.00	600.00	Based on 5 year average
2-32-00-217	ROADS - Telephone	3,000.00	3,494.92	67%	5,000.00	5,200.00	5,400.00	5,700.00	Internet (connection with Fiber)and phones
2-32-00-220	ROADS - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00	Advertising Equipment sales, bylaws etc. based on 5 year average General Engineering for streets, sidewalks, walkways, storm sewer and infrastructure. It also includes tendering process and preparation (move to Capital)
2-32-00-230	ROADS - Engineering Fees	20,000.00	5,957.24	10%	22,000.00	24,000.00	25,000.00	25,000.00	
2-32-00-231	ROADS - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-32-00-250	ROADS - Building Repairs & Maintenance	20,000.00	9,836.27	-10%	18,000.00	18,750.00	19,000.00	19,500.00	Based on 5 year average No expenses in the last 5 years in this GL (activity needed every 5 years, was done in 2022)
2-32-00-252	ROADS - R/R Ditch Maintenance	0.00	0.00	#DIV/0!	0.00	0.00	10,000.00	0.00	
2-32-00-253	ROADS - Roadway Maintenance	54,000.00	43,812.12	7%	58,000.00	58,000.00	58,000.00	58,000.00	Crack filling, line painting, pothole patching etc. Curb repairs, curb crossing,grinding,and general repairs based on 5 year average
2-32-00-254	ROADS - Sidewalk Maintenance	35,000.00	6,718.29	0%	35,000.00	15,000.00	15,000.00	17,000.00	
2-32-00-260	ROADS - Equipment Lease & Rental	2,000.00	60.24	25%	2,500.00	3,000.00	3,200.00	3,200.00	Lift rentals,
2-32-00-270	ROADS - Insurance	21,000.00	16,469.45	5%	22,000.00	23,000.00	24,000.00	24,000.00	Allocation distributed to this department
2-32-00-510	ROADS - Printing & Stationary	600.00	375.05	0%	600.00	600.00	600.00	600.00	Allocation distributed to this department
2-32-00-511	ROADS - Shop Supplies & Miscellaneous Supplies	15,000.00	8,715.81	0%	15,000.00	16,000.00	16,500.00	16,500.00	grinding wheels, ear plugs, garden tools, blades, ladders, other misc. Crack filling, other items not possible in house based on 5 year average
2-32-00-513	ROADS - Contracted Services	17,000.00	15,464.38	3%	17,500.00	18,000.00	18,500.00	18,500.00	
2-32-00-516	ROADS - Alarm	100.00	0.00	0%	100.00	100.00	100.00	100.00	100.00
2-32-00-520	ROADS - Equipment Maintenance & Repair	47,000.00	23,254.29	-13%	41,000.00	41,500.00	42,000.00	42,000.00	Cutting edges, roller blades, sweeper brooms etc. based on 5 year average Varies based on all equipment, vehicles and machinery. Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-521	ROADS - Fuel & Oil	35,000.00	23,368.83	3%	36,000.00	37,000.00	38,000.00	38,000.00	
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	12,000.00	4,823.60	-17%	10,000.00	10,750.00	11,000.00	11,500.00	Oil changes, brakes, tires etc., based on 5 year average shovels, hammers, saws,wrenches,screw drivers,bits, etc. based on 5 year average
2-32-00-523	ROADS - Small Tools	5,000.00	2,183.31	-10%	4,500.00	4,600.00	4,700.00	4,700.00	
2-32-00-524	ROADS - Traffic Safety Devices	4,000.00	1,924.30	15%	4,600.00	4,800.00	5,000.00	5,000.00	Traffic signs, barricades, posts etc. based on 5 year average Gravel for Lanes Industrial Parks (Calcium)
2-32-00-530	ROADS - Road Materials	50,000.00	28,228.99	-10%	45,000.00	46,500.00	48,000.00	50,000.00	Winter Salt/Sand based on anticipated increases Construction Signs, Barricades,vests,boots,etc.
2-32-00-531	ROADS - Safety Equipment	5,000.00	3,880.38	10%	5,500.00	6,000.00	6,200.00	6,200.00	Safety Fence based on 5 year average
2-32-00-540	ROADS - Power	19,250.00	11,383.81	5%	20,250.00	21,250.00	22,250.00	22,250.00	Allocation distributed to this department
2-32-00-541	ROADS - Natural Gas	8,070.00	5,244.16	12%	9,070.00	10,070.00	11,070.00	11,070.00	Allocation distributed to this department
2-32-00-542	ROADS - Power - Street Lights	160,000.00	115,686.82	2%	163,000.00	166,000.00	169,000.00	169,000.00	Allocation distributed to this department
2-32-00-590	ROADS - Other General Expense	5,000.00	0.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	Allocation distributed to this department
2-32-00-761	ROADS - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No allocation budgeted
2-32-00-831	ROADS - Debenture Principle	171,728.00	171,727.48	3%	176,756.00	181,950.00	187,290.00	192,810.00	Streets & Sewer (4000900) Public Works Shop (4002615) Streets & Sewer (4000900)
2-32-00-832	ROADS - Debenture Interest	73,798.00	51,970.60	-7%	68,770.00	63,590.00	58,240.00	52,720.00	Public Works Shop (4002615)
2-41-00-110	WATER - Wages & Salaries	124,513.26	92,146.39	41%	175,646.94	180,000.00	183,000.00	187,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,000.00	2,368.61	0%	5,000.00	5,000.00	5,000.00	5,000.00	4% of Wages and Salaries used for calculation
2-41-00-116	WATER - On Call	0.00	7,507.50	0%	16,000.00	16,000.00	16,000.00	16,000.00	As per actuals
2-41-00-130	WATER - Employer Contributions	19,922.12	16,503.83	41%	28,103.51	28,800.00	29,280.00	29,920.00	Percentage of salary allocated to this cost center
2-41-00-136	WATER - Workers' Compensation Board Fees	2,800.00	2,369.26	18%	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$47k premium based on wage distribution
2-41-00-140	WATER - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development

2-41-00-148	WATER - Training & Development	7,000.00	4,685.59	7%	7,500.00	8,000.00	8,000.00	8,000.00	8,000.00	AWWOA Conference & Misc.
2-41-00-210	WATER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	500.00		0%	500.00	500.00	500.00	500.00	500.00	no expenses in this GL in the previous 5 years
2-41-00-215	WATER - Freight & Postage	800.00	298.90	0%	800.00	800.00	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	5,500.00	4,316.64	11%	6,100.00	6,250.00	6,400.00	6,600.00	6,600.00	Internet and phones
2-41-00-220	WATER - Advertising	500.00		0%	500.00	500.00	500.00	500.00	500.00	Water shut off, water bans, spray park etc.
2-41-00-222	WATER - Memberships & Subscriptions	700.00	359.28	7%	750.00	825.00	875.00	875.00	875.00	AWWOA, Water magazines etc.
2-41-00-231	WATER - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-41-00-250	WATER - Building Repairs & Maintenance	1,000.00	531.94	25%	1,250.00	1,500.00	1,750.00	1,750.00	1,750.00	paint, pumphouse maintenance, roof etc.
2-41-00-253	WATER - Infrastructure Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	Combined with 2-41-00-522
2-41-00-260	WATER - Equipment Lease & Rental	250.00		0%	250.00	250.00	250.00	250.00	250.00	no expenses in this GL in the previous 5 years
2-41-00-270	WATER - Insurance	12,000.00	9,705.20	8%	13,000.00	14,000.00	15,000.00	15,000.00	15,000.00	Allocation distributed to this department
2-41-00-300	WATER - Water Purchases	375,000.00	279,260.84	2%	382,000.00	391,000.00	406,000.00	406,000.00	406,000.00	Water purchased for resale and distribution
2-41-00-510	WATER - Printing & Stationary	4,000.00	2,012.46	0%	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	Allocation distributed to this department
2-41-00-511	WATER - Household Goods & Miscellaneous Supplies	2,000.00	64.79	0%	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Hydrant Antifreeze Chlorine packets for water testing etc. Meter gun Handheld Support Service
2-41-00-513	WATER - Contracted Services	5,000.00	4,633.48	0%	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	Water testing lab costs
2-41-00-516	WATER - Alarm	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	no expense in this GL since 2019
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	30,000.00	14,430.01	-13%	26,000.00	26,500.00	27,000.00	27,800.00	27,800.00	Hydrant repairs, repairs to pump station, calibration on analyzer, other misc.
2-41-00-521	WATER - Fuel & Oil	3,000.00	526.21	13%	3,400.00	3,800.00	4,200.00	4,200.00	4,200.00	Allocation distributed to this department
2-41-00-522	WATER - Infrastructure Repairs	60,000.00	71,838.27	7%	64,000.00	65,000.00	67,000.00	67,000.00	67,000.00	Water line breaks, valve replacements, hydrant replacements etc. (to cover potentially 3-4 events)
2-41-00-523	WATER - Small Tools	500.00	0.00	0%	500.00	500.00	500.00	500.00	500.00	metal detectors, shovels, hammers, saws etc.
2-41-00-530	WATER - Water Meters	40,000.00	39,246.40	0%	40,000.00	50,000.00	55,000.00	55,000.00	55,000.00	almost \$800 per meter and many are going to be replaced in near future. Need to plan to change them all.
2-41-00-540	WATER - Power	25,750.00	18,116.78	4%	26,750.00	27,750.00	28,750.00	28,750.00	28,750.00	Allocation distributed to this department
2-41-00-541	WATER - Natural Gas	16,875.00	13,409.38	6%	17,875.00	18,875.00	19,875.00	19,875.00	19,875.00	Allocation distributed to this department
2-41-00-761	WATER - Transfer to Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	No allocation budgeted
2-41-00-831	WATER - Debenture Principle	68,660.00	52,069.85	-52%	32,971.00	33,970.00	35,000.00	36,055.00	36,055.00	51 St Water Line (4001773) Reservoir (4002118)
2-41-00-832	WATER - Debenture Interest	14,691.00	7,498.98	-16%	12,295.00	11,298.00	10,271.00	9,214.00	9,214.00	51 St Water Line (4001773) Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	53.89	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No budget for bad debts
2-42-00-110	SEWER - Wages & Salaries	124,513.26	92,148.83	41%	175,646.94	180,000.00	183,000.00	187,000.00	187,000.00	As per distribution
2-42-00-115	SEWER - Overtime	3,000.00	2,368.87	10%	3,300.00	3,600.00	4,000.00	4,600.00	4,600.00	Anticipated OT based on previous years
2-42-00-130	SEWER - Employer Contributions	19,922.12	7,507.50	41%	28,103.51	28,800.00	29,280.00	29,920.00	29,920.00	Percentage of salary allocated to this cost center
2-42-00-136	SEWER - Workers' Compensation Board Fees	2,800.00	16,505.24	18%	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$47k premium based on wage distribution
2-42-00-140	SEWER - Meals & Lodging	0.00	2,369.26	#DIV/0!	0.00	0.00	0.00	0.00	0.00	AWWOA, AWWA
2-42-00-148	SEWER - Training & Development	4,000.00	780.00	13%	4,500.00	4,800.00	5,000.00	5,000.00	5,000.00	AWWOA, AWWA (new staff training)
2-42-00-210	SEWER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	Removed
2-42-00-215	SEWER - Freight & Postage	1,000.00	298.90	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	based on 5 year average
2-42-00-217	SEWER - Telephone	2,500.00	1,716.97	24%	3,100.00	3,200.00	3,300.00	3,400.00	3,400.00	Internet and phones
2-42-00-230	SEWER - Engineering Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	no expenses to this GL in previous 5 years
2-42-00-231	SEWER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-42-00-253	SEWER - Infrastructure Repair & Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	combined GL with 2-42-00-520
2-42-00-254	SEWER - Weed Control	1,500.00	0.00	0%	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	Lagoon Weed Control only a 2021 expense in previous 5 years
2-42-00-260	SEWER - Equipment Lease & Rental	1,000.00	0.00	25%	1,250.00	1,500.00	1,750.00	1,750.00	1,750.00	Rent equipment we don't own or need to own
2-42-00-270	SEWER - Insurance	13,500.00	10,685.53	7%	14,500.00	15,500.00	16,500.00	16,500.00	16,500.00	Allocation distributed to this department
2-42-00-510	SEWER - Printing & Stationary	500.00	274.43	0%	500.00	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-42-00-511	SEWER - Household Goods & Miscellaneous Supplies	600.00	542.69	8%	650.00	700.00	750.00	750.00	750.00	Enzymes etc.
2-42-00-513	SEWER - Contracted Services	17,000.00	17,412.16	6%	18,000.00	18,500.00	62,000.00	19,000.00	19,000.00	Effluent sampling, weed harvesting in 2027
2-42-00-516	SEWER - Alarm	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No alarms budgeted
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	9,559.00	0%	15,000.00	15,750.00	16,250.00	17,500.00	17,500.00	Lift station pumps, alarms, etc. Aerators
2-42-00-521	SEWER - Fuel & Oil	2,350.00	920.67	2%	2,400.00	2,500.00	2,600.00	2,600.00	2,600.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	1,500.00	0.00	7%	1,600.00	1,700.00	1,800.00	1,800.00	1,800.00	Allocation distributed to this department
2-42-00-523	SEWER - Small Tools	500.00	349.93	0%	500.00	500.00	500.00	500.00	500.00	shovels, hammers, picks etc.

									Line breaks, video inspections, etc.
2-42-00-525	SEWER - Water & Sewer Infrastructure	35,000.00	7,987.28	0%	35,000.00	38,000.00	38,000.00	38,000.00	about 15K per event (major)
2-42-00-530	SEWER - Chemical Supplies	12,000.00	9,883.75	8%	13,000.00	13,600.00	14,000.00	14,000.00	Live Bacteria, Degreaser, Etc. based on 5 year average
2-42-00-540	SEWER - Power	75,000.00	41,581.72	1%	76,000.00	77,000.00	78,000.00	78,000.00	Allocation distributed to this department
2-42-00-761	SEWER - Transfer to Reserves	85,000.00		0%	85,000.00	85,000.00	85,000.00	85,000.00	Transfer of lagoon water sales to reserve
2-42-00-831	SEWER - Debenture Principle	86,520.00	60,387.06	-39%	53,047.00	55,390.00	0.00	0.00	50 St Widening (4000150)
2-42-00-832	SEWER - Debenture Interest	7,795.00	4,477.15	-47%	4,161.00	1,820.00	0.00	0.00	50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	82,562.53	58,931.86	-28%	59,223.70	63,000.00	67,000.00	70,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	2,000.00	1,379.21	15%	2,300.00	2,600.00	3,100.00	3,500.00	Anticipated OT based on previous years
2-43-00-116	GARBAGE - On Call	0.00	4,162.50	#DIV/0!		0.00	0.00	0.00	
2-43-00-130	GARBAGE - Employer Contributions	13,210.00	10,840.53	-28%	9,475.79	10,080.00	10,720.00	11,200.00	Percentage of salary allocated to this cost center
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	2,800.00	2,369.26	18%	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$47k premium based on wage distribution
2-43-00-215	GARBAGE - Freight & Postage	800.00	298.90	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% through Administration
2-43-00-270	GARBAGE - Insurance	4,200.00	3,235.06	5%	4,400.00	4,600.00	4,800.00	4,800.00	Allocation distributed to this department
2-43-00-300	GARBAGE - Landfill Fees & Charges	22,000.00	14,790.59	0%	22,000.00	22,000.00	22,000.00	22,000.00	Garbage disposal at Leduc Regional Landfill based on 5 year average
2-43-00-510	GARBAGE - Printing & Stationary	500.00	274.43	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-43-00-513	GARBAGE - Contracted Services	28,000.00	19,812.78	5%	29,500.00	31,000.00	33,000.00	33,000.00	GFL- grass based on 5 year average (Contract ends in 2025)
2-43-00-514	GARBAGE - Garbage Service Contract	100,000.00	76,369.46	5%	105,000.00	112,000.00	118,000.00	118,000.00	GFL- waste based on 5 year average
2-43-00-515	GARBAGE - Recycling Service Contract	41,500.00	28,438.51	-33%	28,000.00	10,000.00	10,000.00	10,000.00	GFL- waste based on 5 year average
2-43-00-540	GARBAGE - Power	950.00	0.00	11%	1,050.00	1,150.00	1,250.00	1,250.00	Circular Material taking over as of May 2025, special properties will need service separately
2-43-00-541	GARBAGE - Natural Gas	5,100.00	4,031.63	2%	5,200.00	5,300.00	5,400.00	5,400.00	Allocation distributed to this department
2-43-00-761	GARBAGE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for the line
2-49-00-513	RECYCLING - Contracted Services	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-49-00-515	RECYCLING - Recycling Service Contract	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-51-00-110	FAMILY SERV - Wages & Salaries	19,344.00	15,045.16	27%	24,500.00	26,000.00	27,000.00	28,500.00	Per distribution
2-51-00-115	FAMILY SERV - Overtime	500.00	234.52	0%	500.00	500.00	500.00	500.00	Estimated overtime to be paid. Will be adjusted once the new programs/events are identified.
2-51-00-130	FAMILY SERV - Employer Contributions	3,288.48	1,688.75	27%	4,165.00	4,420.00	4,590.00	4,845.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers's Compensation Board Fees	1,600.00	1,353.88	19%	1,900.00	1,900.00	1,900.00	1,900.00	4% of \$47k premium based on wage distribution
2-51-00-140	FAMILY SERV - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-51-00-148	FAMILY SERV - Training & Development	2,000.00	0.00	10%	2,200.00	2,300.00	2,400.00	2,400.00	Conferences, training etc (combined with meals and lodging)
2-51-00-210	FAMILY SERV - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	90.82	0%	500.00	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	500.00	298.90	0%	500.00	550.00	550.00	550.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	550.00	398.61	0%	550.00	550.00	550.00	550.00	Landline expense only, cell phone moved to Dept 26
2-51-00-220	FAMILY SERV - Advertising	1,100.00	0.00	-55%	500.00	500.00	600.00	600.00	Departmental program promotional materials Awareness campaign materials
2-51-00-221	FAMILY SERV - Program Hosting Expense	12,000.00	6,047.20	0%	12,000.00	14,000.00	14,000.00	14,000.00	National Volunteer Week Seniors Week Community Connections Event Indigenous Awareness Event Good Neighbour Program Terry Fox Run Miscellaneous Other Programming
2-51-00-222	FAMILY SERV - FCSS Municipal Cost Share Portion	14,000.00	13,551.00	1%	14,200.00	14,200.00	14,200.00	14,200.00	Town of Calmar 20% share of regional service
2-51-00-225	FAMILY SERV - Volunteer Recognition	2,500.00	0.00	0%	2,500.00	2,500.00	2,500.00	2,500.00	Volunteer honorariums
2-51-00-231	FAMILY SERV - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-260	FAMILY SERV - Office Rental	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-51-00-270	FAMILY SERV - Insurance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	365.92	0%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	300.00	0.00	0%	300.00	300.00	300.00	300.00	General supplies
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	400.00	0.00	0%	400.00	400.00	400.00	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-541	FAMILY SERV - Natural Gas	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed distribution to be Administration

2-51-00-590	FAMILY SERV - Other General Expenses	500.00	20.00	0%	500.00	500.00	500.00	500.00	
2-51-01-511	FAMILY SERV - Christmas Elves Prog. Donation Exp.	4,000.00	0.00	0%	4,000.00	4,000.00	4,000.00	4,000.00	Christmas Elves expenses combined
2-51-01-512	FAMILY SERV - Christmas Elves Prog. Hosting Exp.	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	
2-61-00-110	MUNI DEV - Wages & Salaries	135,348.40	41,941.98	-28%	97,518.40	102,000.00	105,000.00	112,000.00	Per distribution
2-61-00-115	MUNI DEV - Overtime	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no overtime budgeted
2-61-00-130	MUNI DEV - Employer Contributions	20,302.26	4,921.80	-28%	14,627.76	15,300.00	15,750.00	16,800.00	Percentage of salary allocated to this cost center
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	1,600.00	1,353.88	19%	1,900.00	1,900.00	1,900.00	1,900.00	4% of \$47k premium based on wage distribution
2-61-00-140	MUNI DEV - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-61-00-148	MUNI DEV - Training & Development	3,000.00	1,016.09	83%	5,500.00	5,750.00	5,900.00	6,000.00	APPI/CIP/ADDA
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	3,000.00	220.00	0%	3,000.00	3,000.00	3,000.00	3,000.00	To cover expenses if Subdivision/Development is appealed
2-61-00-210	MUNI DEV - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-215	MUNI DEV - Freight & Postage	1,500.00	634.37	0%	1,500.00	1,500.00	1,500.00	1,500.00	Based on 5 year average
2-61-00-217	MUNI DEV - Telephone	1,200.00	314.80	0%	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-61-00-220	MUNI DEV - Advertising	2,000.00	0.00	-45%	1,100.00	1,150.00	1,000.00	1,000.00	Subdivision, bylaws and open houses. This considers Council's advertising bylaw.
2-61-00-221	MUNI DEV - Title & Land Searches	1,000.00	454.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Information gathering for developments based on 5 year average
2-61-00-222	MUNI DEV - Memberships & Subscriptions	2,000.00	3,500.27	5%	2,100.00	2,250.00	2,250.00	2,300.00	CPAA, CIP, APPI
2-61-00-223	MUNI DEV - Subdivision & Development Costs	0.00	5,550.00	#DIV/0!	0.00	0.00	0.00	0.00	Planning consultation (\$0 the last 5 years) Review drawings and consultation on development
2-61-00-230	MUNI DEV - Engineering Fees	35,000.00	1,531.45	-9%	32,000.00	33,250.00	34,000.00	35,000.00	Inspections for FAC, CCC, sub. and dev. review
2-61-00-231	MUNI DEV - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% Administration
2-61-00-232	MUNI DEV - Inspection Fees	19,000.00	11,751.00	5%	20,000.00	21,000.00	22,000.00	22,850.00	Building, Electrical, Plumbing Inspections
2-61-00-233	MUNI DEV - Legal Fees	12,500.00	1,283.70	-20%	10,000.00	10,500.00	11,000.00	12,000.00	Consultation for agreements, MGA, appeals, etc.
2-61-00-234	MUNI DEV - Planning Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-510	MUNI DEV - Printing & Stationary	800.00	385.92	-6%	750.00	775.00	800.00	800.00	Using various communication tools aiming at increasing visibility and reducing cost.
2-61-00-513	MUNI DEV - Contracted Services	34,000.00	21,162.00	3%	35,000.00	36,200.00	30,000.00	31,000.00	GIS annual fee + asset management + planning support as needed 2024 - 2026 redo LUB
2-61-00-515	MUNI DEV - Other Contracted Services	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-520	MUNI DEV - Cost of Land Sold	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-540	MUNI DEV - Admin Power	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed distribution
2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-110	COMM SER - Wages & Salaries	111,738.24	90,441.30	6%	118,738.24	121,000.00	125,000.00	129,000.00	Per distribution
2-62-00-115	COMM SER - Overtime	2,450.00	0.00	4%	2,550.00	2,550.00	2,550.00	2,550.00	2% of Wages and Salaries used for calculation
2-62-00-130	COMM SER - Employer Contributions	16,760.74	16,876.87	6%	17,810.74	18,150.00	18,750.00	19,350.00	Percentage of salary allocated to this cost center
2-62-00-136	COMM SER - Workers' Compensation Board Fees	3,200.00	2,707.72	19%	3,800.00	3,800.00	3,800.00	3,800.00	8% of \$47k premium based on wage distribution
2-62-00-140	COMM SER - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-62-00-148	COMM SER - Training & Development	2,500.00	1,899.06	160%	6,500.00	3,000.00	3,200.00	3,200.00	EDAC Conference (900), lodging (750), Travel (500) = 2150.00 and / or 1-Time training event - Master of Ec Dev Training Course (2334.00) Meals, travel (600.00), & Lodging: (1 week in Kansas) (1320.00) = 4254.00
2-62-00-210	COMM SER - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-212	COMM SER - Mileage	2,000.00	120.70	-50%	1,000.00	1,000.00	1,000.00	1,000.00	For business visits / Conference / - only when the cruiser is unavailable
2-62-00-215	COMM SER - Freight & Postage	700.00	298.90	0%	700.00	700.00	700.00	700.00	Based on 5 year average
2-62-00-217	COMM SER - Telephone	600.00	450.00	0%	600.00	600.00	600.00	600.00	\$50 x 12 months
2-62-00-220	COMM SER - Advertising	15,000.00	1,617.75	7%	16,000.00	17,000.00	18,000.00	18,000.00	Developing marketing & advertising material
2-62-00-222	COMM SER - Memberships & Subscriptions	8,500.00	2,728.73	-53%	4,000.00	4,200.00	4,200.00	4,500.00	EDA, EDAC Chamber (may need to increase if the 39/20 Alliance comes back) Council, admin, and new business swag, welcome bags, new advertising plans, and Finalizing Attraction Guide.
2-62-00-223	COMM SER - Promotion & Research	20,000.00	13,152.71	0%	20,000.00	22,000.00	23,500.00	25,500.00	
2-62-00-231	COMM SER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% Administration
2-62-00-510	COMM SER - Printing & Stationary	900.00	776.87	0%	900.00	900.00	900.00	900.00	Based on 5 year average

									Committee meeting hosting. This may have to go up if we get an Ec Dev Committee (meetings, promo items) or start the Ambassador Program (meetings, swag, promo documents) New business welcome letter
2-62-00-511	COMM SER - Miscellaneous	600.00	48.29	0%	600.00	600.00	600.00	600.00	Way finding signage / Posters
2-62-00-513	COMM SER - Contracted Services	0.00	1,335.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to promotion
2-62-00-540	COMM SER - Power	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed allocation
2-62-00-761	COMM SER - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
									New home build on an existing vacant lot / Tear down existing home and build a duplex (densify Calmar) / add a legal basement suite, etc. Grants to Others could be added to promotion and research when we do not have programs.
2-62-00-900	COMM SER - Grants to Others	80,000.00	35,309.46	-56%	35,000.00	0.00	0.00	0.00	do not have programs.
2-72-00-110	REC FAC - Admin - Wages & Salaries	112,980.38	79,099.41	0%	113,248.63	120,000.00	122,000.00	124,000.00	Per distribution
2-72-00-112	REC FAC - Admin - Getaway Supervisors Contract	20,000.00	33,148.72	-100%	0.00	0.00	0.00	0.00	No planned Getaway
2-72-00-115	REC FAC - Overtime	2,300.00	9,917.95	117%	5,000.00	5,000.00	5,000.00	5,000.00	Adjusted closer to actual
2-72-00-130	REC FAC - Employer Contributions	19,947.06	12,940.12	-15%	16,987.29	18,000.00	18,300.00	18,600.00	Percentage of salary allocated to this cost center
2-72-00-136	REC FAC - Workers' Compensation Board Fees	3,200.00	2,707.72	19%	3,800.00	3,800.00	3,800.00	3,800.00	8% of \$47k premium based on wage distribution
2-72-00-140	REC FAC - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development ARPA or sports and recreation conferences as well as recreation
2-72-00-148	REC FAC - Training & Development	4,500.00	102.53	-17%	3,750.00	3,750.00	4,000.00	4,000.00	course at UoA
2-72-00-210	REC FAC - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-00-212	REC FAC - Mileage	1,100.00	0.00	9%	1,200.00	1,200.00	1,200.00	1,200.00	0.00
2-72-00-215	REC FAC - Freight & Postage	800.00	320.58	0%	800.00	800.00	800.00	800.00	Allocation distributed to this department
2-72-00-217	REC FAC - Telephone	1,700.00	2,346.13	6%	1,800.00	1,800.00	1,800.00	1,800.00	Based on 5 year average
2-72-00-220	REC FAC - Advertising	1,500.00	0.00	0%	1,500.00	1,500.00	1,500.00	1,500.00	various medium (Town will use their own medium mainly)
2-72-00-221	REC FAC - Promotions & Hosting	8,000.00	7,034.02	-25%	6,000.00	6,000.00	7,000.00	7,000.00	Misc events
2-72-00-222	REC FAC - Memberships & Subscriptions	1,000.00	0.00	10%	1,100.00	1,100.00	1,100.00	1,100.00	Alberta Recreation & Parks Association etc
2-72-00-225	REC FAC - Volunteer Recognition	1,200.00	0.00	-58%	500.00	500.00	500.00	500.00	Volunteer honourariums
2-72-00-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin Program Centre general maintenance with 3 year cycle painting (next time is 2026)
2-72-00-250	REC FAC - Facility Maintenance	4,200.00	1,171.26	2%	4,300.00	6,300.00	4,400.00	4,400.00	Allocation distributed to this department
2-72-00-270	REC FAC - Insurance	3,700.00	2,955.69	8%	4,000.00	4,300.00	4,600.00	4,600.00	Based on 5 year average
2-72-00-510	REC FAC - Printing & Stationary	3,100.00	1,829.52	3%	3,200.00	3,200.00	3,200.00	3,200.00	Parks appreciation week, office supplies, staff BBQ etc
2-72-00-511	REC FAC - Household & Miscellaneous Supplies	1,000.00	199.99	0%	1,000.00	1,000.00	1,000.00	1,000.00	Internet at Program Centre
2-72-00-513	REC FAC - Contracted Services	1,000.00	736.26	100%	2,000.00	2,000.00	2,000.00	2,000.00	Allocation distributed to this department
2-72-00-540	REC FAC - Power	3,200.00	2,973.71	3%	3,300.00	3,400.00	3,500.00	3,500.00	Allocation distributed to this department
2-72-00-541	REC FAC - Natural Gas	2,400.00	1,906.51	4%	2,500.00	2,600.00	2,700.00	2,700.00	Allocation distributed to this department
2-72-00-590	REC FAC - Communities In Bloom Expenses	30,000.00	27,544.94	0%	30,000.00	30,000.00	30,000.00	30,000.00	CIB \$30,000
2-72-00-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-00-823	Financing - Solar Panels on Arena	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-72-01-110	REC FAC - Wages & Salaries	112,537.10	112,067.51	0%	112,537.10	115,000.00	121,000.00	125,000.00	As per distribution
2-72-01-115	REC FAC - Overtime	6,000.00	5,030.46	0%	6,000.00	6,200.00	6,600.00	7,000.00	Estimated OT based on previous years
2-72-01-116	REC FAC - On Call	0.00	2,617.50	#DIV/0!	0.00	0.00	0.00	0.00	0.00
2-72-01-117	REC FAC - Casual Labour-Parks	40,000.00	34,871.20	0%	40,000.00	40,000.00	40,000.00	40,000.00	based on 2022 amount
2-72-01-130	REC FAC - Employer Contributions	20,256.68	25,330.89	0%	20,256.68	20,700.00	21,780.00	22,500.00	Percentage of salary allocated to this cost center
2-72-01-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,030.80	19%	2,850.00	2,850.00	2,850.00	2,850.00	6% of \$47k premium based on wage distribution
2-72-01-140	REC FAC - Meals & Lodging	0.00	154.46	#DIV/0!	0.00	0.00	0.00	0.00	Combined into Training & Development Pesticide Applicator Course Turf Management Course
2-72-01-148	REC FAC - Training & Development	4,900.00	3,691.48	8%	5,300.00	5,500.00	5,700.00	5,700.00	AARFP Courses
2-72-01-220	REC FAC - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00	Advertisemnt mainly in-house
2-72-01-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin General Misc. Top Spray/Mulch, fence repair, paint buildings, signage replacement, boards around parks, etc.
2-72-01-250	REC FAC - Facility Maintenance	50,000.00	32,950.16	2%	51,000.00	52,000.00	53,000.00	53,000.00	Fence rentals, lawn roller, signs etc
2-72-01-260	REC FAC - Equipment Lease & Rental	2,100.00	1,644.28	5%	2,200.00	2,300.00	2,400.00	2,400.00	Allocation distributed to this department
2-72-01-270	REC FAC - Insurance	12,000.00	4,999.64	8%	13,000.00	14,000.00	15,000.00	15,000.00	

2-72-01-511	REC FAC - Miscellaneous Supplies	10,000.00	4,857.58	0%	10,000.00	10,000.00	10,000.00	10,000.00	Waste, Dispensers & Receptacles
2-72-01-513	REC FAC - Contracted Services	27,500.00	28,322.13	2%	28,000.00	29,000.00	30,000.00	30,000.00	Porta-Potties, Tree Pruning Services Weed control contracted services
2-72-01-520	REC FAC - Equipment Parts, Repairs & Maint.	16,300.00	17,111.06	2%	16,600.00	17,000.00	17,500.00	17,500.00	lights, batteries, mower blades, belts etc
2-72-01-521	REC FAC - Fuel & Oil	9,600.00	8,290.81	1%	9,700.00	9,800.00	9,900.00	9,900.00	Allocation distributed to this department
2-72-01-522	REC FAC - Vehicle Parts, Repairs & Maint.	2,800.00	1,791.28	4%	2,900.00	3,000.00	3,200.00	3,200.00	filters, batteries, mirror, tires etc
2-72-01-523	REC FAC - Small Tools	1,400.00	356.85	7%	1,500.00	1,550.00	1,625.00	1,625.00	Shovels, hammers, garden tools etc.
2-72-01-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-110	REC FAC - Wages & Salaries	112,537.10	115,885.05	0%	112,537.10	115,000.00	118,000.00	121,000.00	As per distribution
2-72-02-115	REC FAC - Overtime	6,000.00	4,714.96	0%	6,000.00	6,200.00	6,600.00	7,000.00	Estimated OT based on previous years
2-72-02-116	REC FAC - On Call	0.00	2,617.50	#DIV/0!	0.00	0.00	0.00	0.00	
2-72-02-117	REC FAC - Arena - Casual Labour	17,000.00	0.00	0%	17,000.00	19,000.00	19,000.00	19,000.00	Arena casual hours
2-72-02-130	REC FAC - Employer Contributions	19,131.31	21,949.37	0%	19,131.31	19,550.00	20,060.00	20,570.00	Percentage of salary allocated to this cost center
2-72-02-136	REC FAC - Workers' Compensation Board Fees	2,400.00	2,030.80	19%	2,850.00	2,850.00	2,850.00	2,850.00	6% of \$47k premium based on wage distribution
2-72-02-140	REC FAC - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Combined with Training & Development
2-72-02-148	REC FAC - Training & Development	5,800.00	1,046.54	3%	6,000.00	6,400.00	6,800.00	6,800.00	AARFP Courses & Training for all involved staff
2-72-02-215	REC FAC - Freight & Postage	750.00	298.91	7%	800.00	820.00	850.00	850.00	Based on 5 year average
2-72-02-217	REC FAC - Telephone	2,600.00	1,503.40	4%	2,700.00	2,700.00	2,700.00	2,700.00	Based on 5 year average
2-72-02-222	REC FAC - Memberships	1,000.00	441.00	15%	1,150.00	1,250.00	1,350.00	1,350.00	Music license, AARFP, Regional Conference etc
2-72-02-231	REC FAC - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Changed to be expensed 100% through Admin
2-72-02-250	REC FAC - Facility Maintenance	22,500.00	16,435.39	2%	23,000.00	23,500.00	24,000.00	24,000.00	Floors, General, Cleaning
2-72-02-270	REC FAC - Insurance	38,000.00	30,586.10	3%	39,000.00	40,000.00	41,000.00	41,000.00	Allocation distributed to this department
2-72-02-510	REC FAC - Printing & Stationary	650.00	285.17	15%	750.00	750.00	750.00	750.00	Based on 5 year average
2-72-02-511	REC FAC - Household & Miscellaneous Supplies	12,000.00	8,535.23	8%	13,000.00	13,400.00	14,000.00	14,000.00	Paper towel, floor finish, decorations etc, based on 5 year average
2-72-02-513	REC FAC - Contracted Services	15,300.00	14,881.38	-2%	15,000.00	15,400.00	16,000.00	16,500.00	Garbage pickup, cable, internet, etc
2-72-02-516	REC FAC - Alarm	500.00	0.00	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-72-02-520	REC FAC - Equipment Parts, Repairs & Maintenance	30,000.00	17,352.07	0%	30,000.00	15,500.00	16,250.00	16,250.00	Compressor maint starting 2024/25 on a 4 year cycle
2-72-02-521	REC FAC - Fuel & Oil	1,700.00	803.86	12%	1,900.00	1,900.00	2,000.00	2,000.00	Based on 5 year average
2-72-02-523	REC FAC - Small Tools	600.00	77.48	17%	700.00	700.00	700.00	700.00	hammers, screw drivers, flashlights etc
2-72-02-540	REC FAC - Power	47,000.00	38,502.41	4%	49,000.00	51,000.00	53,000.00	53,000.00	Allocation distributed to this department
2-72-02-541	REC FAC - Natural Gas	33,300.00	20,626.50	3%	34,300.00	35,300.00	36,300.00	36,300.00	Allocation distributed to this department
2-72-02-590	REC FAC - Safety Equipment	3,000.00	577.62	0%	3,000.00	3,000.00	3,000.00	3,000.00	eye wash station, first aid kits, gas calibration, etc
2-72-02-591	REC FAC - Donations	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-761	REC FAC - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-72-02-821	Solar Panel Loan Interest	5,598.00	3,731.83	-7%	5,228.00	5,228.00	5,228.00	5,228.00	As per debenture schedule
2-72-02-822	Solar Panel Loan Principle	12,177.00	8,117.21	3%	12,547.00	12,547.00	12,547.00	12,547.00	As per debenture schedule
2-72-02-920	REC FAC - Bad Debts	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-72-03-221	Calmar Fair Days	26,000.00	30,644.11	27%	33,000.00	33,000.00	35,000.00	37,000.00	expecting increase in cost of fireworks and moving street hockey
2-72-04-221	Farmer's Day/Canada Day	15,000.00	18,854.50	-83%	2,500.00	25,000.00	3,500.00	3,500.00	Small Canada Day event (pancake breakfast)
2-72-05-221	Christmas in the Park	13,500.00	1,555.00	-63%	5,000.00	5,500.00	6,200.00	6,200.00	expecting increase in cost of sleigh rides, light tunnel paid off.
2-72-06-221	First Night	12,500.00	420.55	12%	14,000.00	14,800.00	16,000.00	16,000.00	expecting increase in cost of fireworks
2-74-00-110	CULTURE - Wages & Salaries	121,900.00	82,450.74	7%	130,435.00	131,000.00	132,000.00	133,000.00	new wage grid reflected in increase
2-74-00-115	CULTURE - Overtime	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-00-130	CULTURE - Employer Contributions	18,000.00	9,823.98	6%	19,000.00	19,500.00	19,500.00	19,500.00	Percentage of salary allocated to this cost center
2-74-00-136	CULTURE - Workers' Compensation Board Fees	2,000.00	2,030.80	50%	3,000.00	3,000.00	3,000.00	3,000.00	Percentage of salary allocated to this cost center.
2-74-00-140	CULTURE - Meals	300.00	0.00	0%	300.00	400.00	400.00	400.00	Conferences and Training
2-74-00-148	CULTURE - Training & Development	1,500.00	25.66	-33%	1,000.00	1,500.00	1,600.00	1,700.00	Conferences and Training for staff and board members
2-74-00-150	CULTURE - Honorariums	1,000.00	0.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honorariums
2-74-00-212	CULTURE - Mileage	400.00	0.00	0%	400.00	500.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	-30.53	0%	100.00	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	1,920.00	1,551.80	9%	2,100.00	2,100.00	2,100.00	2,000.00	phone
2-74-00-220	CULTURE - Advertising & Promotions	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	600.00	562.20	0%	600.00	600.00	600.00	600.00	Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	3,408.00	2,848.25	-38%	2,100.00	2,500.00	2,500.00	2,500.00	Program materials & supplies following Plan of Service (carry over from LC in 2024)
2-74-00-224	CULTURE - Subscriptions	800.00	220.29	-25%	600.00	600.00	600.00	600.00	Magazine subscriptions
2-74-00-231	CULTURE - Audit Fees	2,100.00	-3,500.00	67%	3,500.00	3,500.00	3,500.00	3,500.00	
2-74-00-233	CULTURE - Legal Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated



2-74-00-250	CULTURE - Building Repairs & Maintenance	100.00	0.00	0%	100.00	100.00	100.00	100.00	limited building repairs
2-74-00-270	CULTURE - Insurance	1,680.00	1,274.43	0%	1,680.00	1,700.00	1,800.00	1,900.00	renewal in late fall not informed of any changes
2-74-00-510	CULTURE - Printing & Stationary	3,000.00	649.34	-33%	2,000.00	2,200.00	2,300.00	2,400.00	Office supplies and promotional material
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	400.00	267.39	0%	400.00	500.00	500.00	500.00	Cleaning and bathroom Supplies
2-74-00-512	CULTURE - Janitor Contract	3,000.00	2,106.00	0%	3,000.00	3,000.00	3,000.00	3,000.00	Cleaning contract
2-74-00-520	CULTURE - Equipment Parts,Repairs & Maint.	500.00	812.96	0%	500.00	600.00	600.00	600.00	computer and printer repairs
2-74-00-521	CULTURE - Furnishings	0.00	170.08	#DIV/0!	0.00	0.00	0.00	0.00	replace furniture as needed
2-74-00-523	CULTURE - Books & Videos	6,000.00	5,548.30	0%	6,000.00	6,500.00	6,500.00	6,500.00	Practices
2-74-00-540	CULTURE - Power	4,000.00	4,070.38	15%	4,600.00	4,600.00	4,600.00	4,600.00	Allocation distributed to this department -
2-74-00-541	CULTURE - Natural Gas	3,600.00	4,090.03	64%	5,900.00	5,900.00	5,900.00	5,900.00	Allocation distributed to this department - have not been informed of
2-74-00-590	CULTURE - Other General Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	any changes
2-74-00-761	CULTURE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Council budget adjustment
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	11,559.30	0%	11,000.00	11,000.00	11,000.00	11,000.00	No budget is anticipated
2-74-01-231	CULTURE - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Per capita calculation varies year over year paid by Town
2-74-01-250	CULTURE - Building Repairs & Maintenance	1,000.00	0.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	Audit fees to be paid by Administration
2-74-01-270	CULTURE - Insurance	3,000.00	2,352.77	7%	3,200.00	3,400.00	3,600.00	3,600.00	No large repairs anticipated
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	4,330.66	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-97-00-745	REQUISITION - Education - Residential	617,919.00	459,564.23	2%	630,277.38	642,882.93	655,740.59	668,855.40	Office Equipment
2-97-00-750	REQUISITION - Education - Non-Residential	187,037.00	145,125.55	2%	190,777.74	194,593.29	198,485.16	202,454.86	Expense GL to offset Revenue collected on behalf of Alberta School Foundation
2-97-00-755	REQUISITION - Leduc Foundation	7,866.00	7,866.00	3%	8,100.00	8,600.00	9,100.00	9,400.00	Expense GL to offset Revenue collected on behalf of the Leduc Regional Housing Authority
2-97-00-757	REQUISITION - Rural Policing Levy	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Reallocated
		<b>7,383,262.04</b>	<b>4,720,818.91</b>		<b>7,481,147.49</b>	<b>7,564,754.22</b>	<b>7,754,806.75</b>	<b>7,939,104.26</b>	

-189.46

-24,395.13

-23,394.68

-23,143.09

-23,690.00 (SURPLUS)/DEFICIT

1.32578%

Approved this 06th day of May, 2024

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

DRAFT 1

\*\*Don wants money in the budget for trees and organics  
 \*\*Krista agrees, money needs to be put in for waste reduction  
 \*\*do we want to price organics bins with GFL  
 \*\*Added \$10k to council special projects for special chronicles  
 \*\*removed janitorial contract  
 \*\*updated 2026+ debenture information  
 \*\* need to know what we do with the 39/20 Alliance  
 \*\*added \$20k to contracted service for OH&S  
 \*\*updated assessment services for new contract  
 \*\*need discussion about fire agreement  
 \*\*increased WCB by \$7k for claim  
 \*\*increased RCMP by \$28k as model is changing but have not been informed as to how yet  
 \*\*addition of PW/P&R staff  
 \*\*have not received the library budget, Susan informed there will be an increase  
 \*\*estimates for the requisitions as not provided for 2025+ yet  
 \*\*added health and wellness account for staff and Council (\$250)

DRAFT 2

\*\*removed donation to Victim Services as per email  
 \*\*increased RMA membership as per email from RMA  
 \*\*if e-scribe goes ahead in 2024, need to adjust for 2025 as installation was put in 2025 again  
 \*\*updated assessment services for new contract Q2 of 2025 (up by \$4500)  
 \*\* updated to reflect Circular Material taking over recycling as of May 2025

- \*\* will need to adjust cost sharing with Leduc County
- \*\* will need to add funds for Utility service review
- \*\* updated Library budget
- \*\* Utility bill being mailed decreasing - reduction of revenues over time
- \*\* revenues for fine down in enforcement services.
- \*\* business licenses slightly adjusted for increase revenues
- \*\* increase sale of bulk water
- \*\* FCSS level of service increase
- \*\* changed distribution to PW

DRAFT 3

- \*\* updated council special projects
- \*\* reduction to PW as directed by Council
- \*\* PW conducting work with aerators to see if reduction of power is possible. Will know more for 2026 budget.
- \*\* Reallocation of CAO wages (reduced planning distribution)
- \*\* reserve transfer for admin new floors to remove old carpet in offices
- \*\* reduced Ec Dev reserve transfer and grants to others based on reserve account balance
- \*\* removed Getaway and adjusted for misc summer events
- \*\* moved street hockey tournament into Calmar Days
- \*\* increased transfer to reserve to bring budget closer to balanced (\$70k - \$125k)





**Town of Calmar**  
**Draft Capital Budget 2025 - 2035 Capital Plan**  
 October 31, 2024



	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035 +
Upgrade to 49 Street (like what was done on 52 St)	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade 50 A Ave	\$ -	\$ -		\$ -	\$ 140,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade to 48 Street	\$ -	\$ -		\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade to 52 Street (52 Ave - WVD) & 52 Ave (52St - 49St)	\$ 1,160,000.00	\$ 1,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Street Upgrade (49 Ave - 44 Ave)	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade to 48 Ave (east of 50th)	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Ave rehab (west of 50th)	\$ -	\$ -	\$ -	\$ -	\$ 320,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Ave west (between 51st and 52nd ST)	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk repairs/maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -
Transportation Master Plan	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Master Plan	\$ 20,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Master Plan	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Master Plan	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Offsite Levy Bylaw Review	\$ 14,000.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Downtown drainage and preliminary design	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wash water accessory for zamboni	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 10,000,000.00	\$ -
Old Firehall rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
Washroom Building – Woodland Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
Washroom Building – Ball Diamond	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
Storm pond maintenance/rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
Parking lot at spray park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Betterments &amp; Adjustments</b>	<b>\$ 1,461,000.00</b>	<b>\$ 1,482,000.00</b>	<b>\$ 4,515,000.00</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,320,000.00</b>	<b>\$ 260,000.00</b>	<b>\$ 265,000.00</b>	<b>\$ 950,000.00</b>	<b>\$ 550,000.00</b>	<b>\$ 10,000,000.00</b>	<b>\$ -</b>
Rec - New Spray Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Main Street Garbage Cans	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - age 2- 5 playground Westview	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -
Rec - Block Party Setup	\$ -	\$ -	\$ -	\$ 10,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Portable Stage	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Tables & Chairs (Arena & Program Cntr)	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Security camera upgrade @ arena	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Solar lighting for walkway	\$ -	\$ -	\$ -	\$ 144,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rec - Walking trails	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 400,000.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -
Rec- Wide area mower	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
Rec - Cameras for CORG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
Rec - Zero turn turf mower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -
Rec - Zamboni	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -
PW - Front sweeper for loader	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - 30 X 40 Sand and Salt shelter	\$ -	\$ -	\$ 75,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - Mobile washer/steamer unit	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - New aerators 8 X 7.5hp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -



**Town of Calmar**  
**Draft Capital Budget 2025 - 2035 Capital Plan**  
 October 31, 2024



	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035 +
PW - New electronic sign	\$ -	\$ -	\$ 131,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - Sanding unit	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW- Loader	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -
PW - Grader	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000.00
PW - Skidsteer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -
PW - 1 ton truck for sanding	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW - dump truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
ES - Backup Generator (shop)	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 4 – East and South industrial park - 6 cameras, 2 radios	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 5 – Middle 795 x New firehall. – 2 cameras/1 radio	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - CAMERA PHASE 6 – Middle Hwy 39 x 52st north – 2 cameras/1 radio	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ES - pick up for second officer	\$ -	\$ 95,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCSS - Community Service Master Plan	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total New Asset Aquisition</b>	<b>\$ 105,000.00</b>	<b>\$ 249,000.00</b>	<b>\$ 356,350.00</b>	<b>\$ 414,700.00</b>	<b>\$ 302,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,115,000.00</b>	<b>\$ 130,000.00</b>	<b>\$ 300,000.00</b>	<b>\$ 600,000.00</b>	<b>\$ 1,000,000.00</b>
<b>Total Capital Aquisition, Betterments &amp; Adjustments</b>	<b>\$ 1,566,000.00</b>	<b>\$ 1,731,000.00</b>	<b>\$ 4,871,350.00</b>	<b>\$ 1,614,700.00</b>	<b>\$ 1,622,000.00</b>	<b>\$ 1,560,000.00</b>	<b>\$ 1,380,000.00</b>	<b>\$ 1,080,000.00</b>	<b>\$ 850,000.00</b>	<b>\$ 10,600,000.00</b>	<b>\$ 1,000,000.00</b>
<b>Net Capital</b>	<b>\$ 881,773.00</b>	<b>\$ 1,112,380.00</b>	<b>\$ 4,252,730.00</b>	<b>\$ 996,080.00</b>	<b>\$ 1,003,380.00</b>	<b>\$ 941,380.00</b>	<b>\$ 761,380.00</b>	<b>\$ 461,380.00</b>	<b>\$ 231,380.00</b>	<b>\$ 9,981,380.00</b>	<b>\$ 381,380.00</b>



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*Parks and Recreation*

Aug. 22, 2024

His Worship Sean Carnahan  
Town of Calmar  
4901 – 50 Avenue  
Calmar, AB T0C 0V0

Attention: Mayor Carnahan

**Re: Cost Share Agreement 2023 and 2024**

Leduc County Council recently reviewed and approved the Town of Calmar's 2023 and 2024 Recreation and Library Cost Share financial statements. The final payment for 2023 of \$145,836 and a contribution payment for 2024 of \$195,489 will be directly deposited into your bank account.

The Cost Share Program continues to be effective in providing recreation, library, and cultural services to residents of the Calmar area. Thank you to you, and to the staff of the Town of Calmar, for providing the necessary information and support through the continued partnership.

Yours truly,

Tanni Doblanko, B.Ed, M.Ed  
Mayor

cc: Duane Coleman, County Manager

