



Claresholm

Where **Community** Takes Root

3 Year Financial Plan - 2024

(2025 – 2027)

April 22, 2024



Abe Tinney
CAO



Brad Schlossberger
Mayor

Operational Plan: 2025-2027

Municipal Taxes

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Property Taxes	5,529,232	6,176,664	6,422,265	6,655,873
Less Requisitions	(1,651,143)	(1,733,700)	(1,820,385)	(1,911,404)
Net property tax revenue for municipal purposes	3,878,089	4,442,964	4,601,880	4,744,469

Council

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Salaries, wages & benefits	(107,834)	(110,530)	(113,293)	(116,126)
Contracted & general services	(24,000)	(21,000)	(21,000)	(21,000)
Materials, goods, supplies & utilities	(1,200)	(8,224)	(1,248)	(1,273)
Net tax cost	(133,034)	(139,754)	(135,542)	(138,399)

Administrative & General

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	6,500	6,500	6,500	6,500
Operating grant funding	83,650	75,800	75,800	75,800
Investment income	270,000	270,000	190,000	155,000
Penalties and costs of taxes	54,600	54,600	54,600	54,600
Licenses and permits	25,700	25,700	25,700	25,700
Franchise fees	355,335	365,995	376,975	388,284
Rental	47,700	48,163	48,637	49,122
Other	47,200	47,400	47,604	47,812
Internal charges to other departments	108,957	110,740	112,567	114,439
Transfers from reserves	20,711	-	-	-
Subtotal	1,020,353	1,004,897	938,382	917,258
Salaries, wages & benefits	(718,664)	(736,631)	(755,047)	(773,923)
Contracted & general services	(463,642)	(481,590)	(486,872)	(500,853)
Materials, goods, supplies & utilities	(126,184)	(123,967)	(128,852)	(133,956)
Bank charges and short-term interest	(1,200)	(1,200)	(1,200)	(1,200)
Interest on long-term debt	(67,480)	(65,669)	(63,810)	(61,902)
Other expenditures	(29,500)	(30,170)	(30,859)	(31,566)
Transfers to other organizations	(121,137)	(121,493)	(121,867)	(122,260)
Transfers to reserves	(140,000)	(120,000)	(80,000)	(70,000)
Debt principal repayment	(68,190)	(70,001)	(71,860)	(73,768)
Internal charges from other departments	(48,085)	(48,325)	(48,572)	(48,826)
Subtotal	(1,784,081)	(1,799,046)	(1,788,938)	(1,818,255)
Net tax cost	(763,728)	(794,148)	(850,556)	(900,997)

Operational Plan: 2025-2027

Policing

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Contracted & general services	(226,480)	(231,010)	(235,630)	(240,342)
Net tax cost	(226,480)	(231,010)	(235,630)	(240,342)

Fire Department

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	20,000	20,000	20,000	20,000
Operating grant funding	9,000	9,000	9,000	9,000
Transfers from reserves	13,000	-	-	-
Subtotal	29,000	29,000	29,000	29,000
Salaries, wages & benefits	(153,058)	(156,767)	(160,569)	(164,466)
Contracted & general services	(28,030)	(27,850)	(28,096)	(28,429)
Materials, goods, supplies & utilities	(64,701)	(54,884)	(58,326)	(62,053)
Transfers to reserves	(20,000)	(20,000)	(20,000)	(20,000)
Internal charges from other departments	(5,202)	(5,306)	(5,412)	(5,520)
Subtotal	(270,991)	(264,808)	(272,404)	(280,468)
Net tax cost	(228,991)	(235,808)	(243,404)	(251,468)

Emergency Management

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Salaries, wages & benefits	(14,103)	(14,455)	(14,817)	(15,187)
Materials, goods, supplies & utilities	(1,500)	(1,500)	(1,500)	(1,500)
Net tax cost	(15,603)	(15,955)	(16,317)	(16,687)

Operational Plan: 2025-2027

Bylaw Enforcement

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	3,000	3,000	3,000	3,000
Penalties and costs of taxes	2,000	2,000	2,000	2,000
Licenses and permits	9,000	9,000	9,000	9,000
Subtotal	14,000	14,000	14,000	14,000
Salaries, wages & benefits	(81,629)	(83,670)	(85,762)	(87,906)
Contracted & general services	(8,050)	(8,101)	(8,153)	(8,206)
Materials, goods, supplies & utilities	(6,600)	(5,610)	(5,722)	(6,937)
Other expenditures	-	-	-	-
Transfers to reserves	(2,000)	(2,000)	(2,000)	(2,000)
Subtotal	(98,279)	(99,381)	(101,637)	(105,048)
Net tax cost	(84,279)	(85,381)	(87,637)	(91,048)

Common Equipment

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Rental	-	-	-	-
Internal charges to other departments	183,477	186,101	188,796	191,561
Transfers from reserves	14,650	-	-	-
Subtotal	198,127	186,101	188,796	191,561
Salaries, wages & benefits	(272,390)	(280,544)	(287,558)	(294,747)
Contracted & general services	(125,439)	(105,611)	(108,408)	(111,307)
Materials, goods, supplies & utilities	(242,504)	(242,680)	(247,976)	(253,166)
Internal charges from other departments	(20,000)	(20,600)	(21,218)	(21,855)
Subtotal	(660,333)	(649,435)	(665,160)	(681,075)
Net tax cost	(462,206)	(463,334)	(476,365)	(489,513)

Operational Plan: 2025-2027

Roads, Streets, Walks & Lights

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	15,000	15,000	15,000	15,000
Subtotal	15,000	15,000	15,000	15,000
Salaries, wages & benefits	(226,870)	(234,750)	(240,619)	(246,634)
Contracted & general services	(150,900)	(151,600)	(152,212)	(152,836)
Materials, goods, supplies & utilities	(315,000)	(329,250)	(344,183)	(359,831)
Transfers to reserves	(30,000)	(35,000)	(40,000)	(45,000)
Internal charges from other departments	(49,319)	(49,959)	(50,615)	(51,289)
Subtotal	(772,090)	(800,559)	(827,629)	(855,591)
Net tax cost	(757,090)	(785,559)	(812,629)	(840,591)

Water Utility

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	1,801,000	1,853,920	1,908,428	1,964,570
Penalties	12,000	12,000	12,000	12,000
Internal charges to other departments	39,642	40,454	41,287	42,141
Subtotal	1,852,642	1,906,374	1,961,715	2,018,711
Salaries, wages & benefits	(478,137)	(491,530)	(503,819)	(516,414)
Contracted & general services	(56,472)	(57,454)	(58,456)	(59,477)
Materials, goods, supplies & utilities	(567,700)	(584,033)	(569,843)	(584,655)
Interest on long-term debt	(114,402)	(105,140)	(95,387)	(85,115)
Transfers to reserves	(389,798)	(411,614)	(466,616)	(493,912)
Debt principal repayment	(174,466)	(183,728)	(193,482)	(203,753)
Internal charges from other departments	(71,667)	(72,874)	(74,113)	(75,384)
Subtotal	(1,852,642)	(1,906,374)	(1,961,715)	(2,018,711)
Net tax cost	-	(0)	0	0

Operational Plan: 2025-2027

Sanitary & Storm Sewer Utility

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Local improvement tax	3,290	3,290	3,290	3,290
User fees and sales of goods	629,190	647,983	667,340	687,278
Internal charges to other departments	12,944	13,210	13,482	13,760
Subtotal	645,424	664,483	684,112	704,328
Salaries, wages & benefits	(89,006)	(91,874)	(94,171)	(96,525)
Contracted & general services	(35,500)	(35,500)	(35,500)	(35,500)
Materials, goods, supplies & utilities	(37,981)	(38,691)	(39,422)	(40,174)
Interest on long-term debt	(6,160)	(4,935)	(3,672)	(2,371)
Transfers to reserves	(386,423)	(401,247)	(417,175)	(433,595)
Debt principal repayment	(40,453)	(41,678)	(42,941)	(44,242)
Internal charges from other departments	(49,902)	(50,558)	(51,231)	(51,921)
Subtotal	(645,424)	(664,483)	(684,112)	(704,328)
Net tax cost	-	(0)	(0)	(0)

Garbage & Recycling Services

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	797,020	818,843	841,276	864,336
Internal charges to other departments	28,316	28,896	29,491	30,101
Transfers from reserves	-	-	-	-
Subtotal	825,336	847,739	870,767	894,437
Salaries, wages & benefits	(118,367)	(122,478)	(125,540)	(128,679)
Contracted & general services	(490,793)	(500,242)	(511,962)	(523,961)
Materials, goods, supplies & utilities	(70,500)	(20,900)	(21,308)	(21,724)
Transfers to reserves	(92,710)	(150,575)	(157,819)	(165,326)
Internal charges from other departments	(52,966)	(53,544)	(54,138)	(54,746)
Subtotal	(825,336)	(847,739)	(870,767)	(894,437)
Net tax cost	-	0	(0)	-

Operational Plan: 2025-2027

Family & Community Support Services

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	1,000	1,000	1,000	1,000
Operating grant funding	243,036	242,496	242,226	242,226
Other	5,000	5,000	5,000	5,000
Internal charges to other departments	28,085	28,085	28,085	28,085
Subtotal	277,120	276,580	276,310	276,310
Salaries, wages & benefits	(145,505)	(149,143)	(152,871)	(156,693)
Contracted & general services	(31,750)	(31,750)	(30,750)	(30,750)
Materials, goods, supplies & utilities	(30,150)	(25,797)	(24,619)	(21,614)
Other expenditures	(500)	(500)	(500)	(500)
Transfers to other organizations	(55,000)	(55,000)	(53,000)	(52,000)
Internal charges from other departments	(14,215)	(14,390)	(14,569)	(14,753)
Subtotal	(277,120)	(276,580)	(276,310)	(276,310)
Net tax cost	-	(0)	(0)	(0)

Cemetery

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	19,800	20,480	21,228	22,051
Operating grant funding	3,000	3,000	3,000	3,000
Transfers from reserves	27,000	-	-	-
Subtotal	49,800	23,480	24,228	25,051
Salaries, wages & benefits	(26,633)	(27,558)	(28,247)	(28,953)
Contracted & general services	(29,000)	(2,040)	(2,081)	(2,122)
Materials, goods, supplies & utilities	(2,500)	(2,550)	(2,601)	(2,653)
Transfers to reserves	(5,000)	(5,000)	(5,000)	(5,000)
Internal charges from other departments	(7,700)	(7,899)	(8,103)	(8,313)
Subtotal	(70,832)	(45,047)	(46,032)	(47,042)
Net tax cost	(21,032)	(21,567)	(21,804)	(21,991)

Operational Plan: 2025-2027

Physician Recruitment

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Operating grant funding	1,000	-	-	-
Transfers from reserves	2,000	3,000	3,000	3,000
Subtotal	3,000	3,000	3,000	3,000
Other expenditures	(3,000)	(3,000)	(3,000)	(3,000)
Subtotal	(3,000)	(3,000)	(3,000)	(3,000)
Net tax cost	-	-	-	-

Economic Development

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	1,000	1,000	1,000	1,000
Operating grant funding	179,037	40,178	-	-
Transfers from reserves	10,583	-	-	-
Subtotal	190,620	41,178	1,000	1,000
Salaries, wages & benefits	(112,001)	(135,523)	(138,911)	(142,384)
Contracted & general services	(87,784)	(33,588)	(18,764)	(19,024)
Materials, goods, supplies & utilities	(8,820)	(2,838)	(2,855)	(2,874)
Subtotal	(208,605)	(171,949)	(160,530)	(164,281)
Net tax cost	(17,986)	(130,771)	(159,530)	(163,281)

Planning & Development

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	9,972	3,100	3,100	3,100
Licenses and permits	85,000	85,000	85,000	85,000
Subtotal	94,972	88,100	88,100	88,100
Salaries, wages & benefits	(120,488)	(123,500)	(126,587)	(129,752)
Contracted & general services	(121,407)	(94,510)	(96,996)	(99,606)
Internal charges from other departments	(23,119)	(23,718)	(24,332)	(24,962)
Subtotal	(265,014)	(241,727)	(247,915)	(254,320)
Net tax cost	(170,042)	(153,627)	(159,815)	(166,220)

Operational Plan: 2025-2027

General Recreation & Parks

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	74,000	74,000	74,000	74,000
Operating grant funding	94,300	94,300	94,300	94,300
Other	2,500	2,500	2,500	2,500
Transfers from reserves	-	10,000	-	10,000
Subtotal	170,800	180,800	170,800	180,800
Salaries, wages & benefits	(227,673)	(234,814)	(240,685)	(246,702)
Contracted & general services	(47,000)	(48,700)	(50,485)	(52,359)
Materials, goods, supplies & utilities	(42,500)	(43,350)	(44,243)	(45,180)
Transfers to other organizations	(50,000)	(50,000)	(50,000)	(50,000)
Transfers to reserves	(39,600)	(399,600)	(399,600)	(399,600)
Internal charges from other departments	(45,547)	(46,339)	(47,149)	(47,978)
Subtotal	(452,319)	(822,803)	(832,161)	(841,819)
Net tax cost	(281,519)	(642,003)	(661,361)	(661,019)

Ice Arena

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Rental	91,086	106,590	109,663	112,826
Subtotal	91,086	106,590	109,663	112,826
Salaries, wages & benefits	(113,435)	(117,375)	(120,310)	(123,317)
Contracted & general services	(2,184)	(2,184)	(2,184)	(2,184)
Materials, goods, supplies & utilities	(123,488)	(146,143)	(128,877)	(151,693)
Transfers to reserves	(19,000)	(9,180)	(19,364)	(9,551)
Internal charges from other departments	(9,600)	(9,792)	(9,988)	(10,188)
Subtotal	(267,707)	(284,674)	(280,722)	(296,933)
Net tax cost	(176,621)	(178,084)	(171,059)	(184,107)

Operational Plan: 2025-2027

Aquatic Centre

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	94,200	96,084	98,006	99,966
Rental	13,000	13,260	13,525	13,796
Subtotal	107,200	109,344	111,531	113,761
Salaries, wages & benefits	(238,701)	(257,298)	(263,731)	(270,324)
Contracted & general services	(5,884)	(5,884)	(5,884)	(5,884)
Materials, goods, supplies & utilities	(28,240)	(26,713)	(22,787)	(22,863)
Subtotal	(272,825)	(289,895)	(292,402)	(299,071)
Net tax cost	(165,625)	(180,551)	(180,871)	(185,309)

Museum

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
User fees and sales of goods	1,500	1,500	1,500	1,500
Operating grant funding	14,000	14,000	14,000	14,000
Other	5,000	5,000	5,000	5,000
Subtotal	20,500	20,500	20,500	20,500
Salaries, wages & benefits	(114,749)	(124,208)	(127,314)	(130,496)
Contracted & general services	(10,235)	(10,235)	(10,235)	(10,235)
Materials, goods, supplies & utilities	(27,414)	(27,779)	(28,156)	(28,543)
Internal charges from other departments	(4,100)	(4,182)	(4,266)	(4,351)
Subtotal	(156,498)	(166,405)	(169,970)	(173,625)
Net tax cost	(135,998)	(145,905)	(149,470)	(153,125)

Library

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Contracted & general services	(29,853)	(31,508)	(31,891)	(32,369)
Transfers to other organizations	(203,000)	(203,000)	(203,000)	(203,000)
Subtotal	(232,853)	(234,508)	(234,891)	(235,369)
Net tax cost	(232,853)	(234,508)	(234,891)	(235,369)

Operational Plan: 2025-2027

Capital

	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Proceeds from disposal of capital assets	65,000	65,000	65,000	65,000
Other	82,629	65,520	19,250	-
Capital grant funding	1,982,475	-	-	-
Transfers from reserves	2,103,099	-	-	-
Subtotal	4,233,203	130,520	84,250	65,000
Capital expenditures	(4,238,203)	(135,520)	(89,250)	(70,000)
Subtotal	(4,238,203)	(135,520)	(89,250)	(70,000)
Net tax cost	(5,000)	(5,000)	(5,000)	(5,000)
Net Budget	-	0	(0)	(0)