



Claresholm

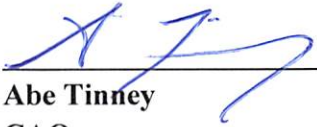
Where **Community** Takes Root

Final Budget Document

AMENDED

2024

April 22, 2024


Abe Tinney
CAO


Brad Schlossberger
Mayor

Town of Claresholm Budget Summary

2024

Summary by Object (excludes Amortization)	2024	2023
Operating Revenue		
Property taxes net of requisitions	3,881,379	3,745,982
User fees and sales of goods	3,473,182	3,481,961
Operating grant funding	627,023	650,751
Investment income	270,000	105,000
Penalties and costs of taxes	68,600	86,600
Licenses and permits	119,700	113,500
Franchise fees	355,335	292,000
Rental	151,786	134,700
Other	59,700	62,700
Reserve funds to be used for operations	87,944	61,880
Total Operating Revenue	9,094,648	8,735,074
Operating Expenses		
Salaries, wages & benefits	(3,359,245)	(3,319,534)
Contracted & general services	(1,974,403)	(1,812,585)
Materials, goods, supplies & utilities	(1,696,981)	(1,463,858)
Bank charges and short-term interest	(1,200)	(1,200)
Interest on long-term debt	(188,042)	(204,579)
Other expenditures	(33,000)	(29,490)
Transfers to other organizations	(429,137)	(426,682)
Debt principal repayment	(283,109)	(352,874)
Transfers to reserves for future purposes	(1,124,531)	(1,119,272)
Total Operating Expenses	(9,089,648)	(8,730,074)
Capital		
Capital grant funding	1,982,475	1,319,018
Other capital funding	82,629	148,500
Reserve funds to be used for capital	2,103,099	1,026,744
Proceeds from disposal of capital assets	65,000	60,000
Capital expenditures	(4,238,203)	(2,559,262)
Net Capital	(5,000)	(5,000)
Balanced Budget	-	-

2024 Budget

As per Claresholm Town Council's 2022-2026 Strategic Plan, their Vision for Claresholm is "To be the community of choice, leading to a thriving and diverse Claresholm". Their Mission is "We will offer quality family living and encourage economic prosperity through innovative and progressive thinking." This Vision and Mission have guided this 2024 Budget for the Town of Claresholm.

Within the 2024 Budget there are a number of new initiatives or changes that are specifically geared towards this Vision and Mission. These include:

- **New automated garbage program** – though technically an initiative of 2023, the 2024 budget is where we first see the significant financial impact of this new program. An automated collection program significantly increases the sustainability of our garbage service without significant change in fees. This automated collection, with front load commercial bin, makes it possible to operate the garbage collection service with only one operator instead of two, nearly cutting in half the labour costs of the program. Automated collection also significantly reduces the Town's liability risk, as the number one cause of employee injury is hand collection of garbage. With very little change in fees we have been able to increase our commercial bin size (not possible with a rear load truck), decreasing number of bins/pickups needed for some businesses, reducing their fees, and put an appropriate amount of funds into reserve for future replacement of equipment/garbage truck at the end of its life.
- **Restructuring of Community Development Department** - Bringing Economic Development and Development/Planning under the same department to improve effectiveness and efficiency in our Economic Development activities. Again, this was something that began in 2023, but is really reflected for the first time in the 2024 budget
- **Utilizing innovation and technology to improve efficiency and organization** - This includes a few new systems included in the 2024 budget including:
 - **Meeting/Agenda Software** – This will improve efficiency and ease of preparing for, running, and follow-up of Council and Committee meetings. It will create interactive agendas, automate portions of the agenda and minute creation, as well as automate and track the review/approval process of the agenda and agenda items.

- **Request Management Software** – This will automate and improve the transparency and tracking of work orders, requests, and issues. It will allow for direct submission of issues/requests from the public and automate the response/follow-up on those issues, as well as to submit/track internal requests/work orders. This could be anything from concerns from a resident regarding cracked sidewalk or downed tree or branches to internal work orders such as open/close of a cemetery plot or utility shutoff.
- **Microsoft 365** – The Town is currently still running an on-premises exchange server which is more vulnerable to being off line (power outage) eliminating our ability to receive or communicate via email. Migrating to Microsoft 365 moves our email service to the cloud, as well as ensures all staff are running the same version of office programs, improving compatibility and ease of training, as well as giving access to other programs/applications to improve productivity, such as Microsoft Teams and OneDrive.
- **Cemetery Management Software** – We still manage our cemetery primarily with paper records, many dating back many decades. This makes records not very accessible, often difficult to find, fading records, and difficult for someone new to come in and understand the system/process. This has led to issues in the past of errors of where someone is buried or selling a plot that isn't available. The cloud-based cemetery management software and service that is included in the budget will digitize all our existing records, take images of all plots, and make all records searchable and available with a few clicks. Public data will also be made directly available to the public online, whether viewing what plots are available for purchase, to looking up location and images of headstone/markers of where an individual is buried. This will greatly improve transparency/communication, improve efficiency of managing the cemetery, and reduce errors.
- **Increased funding for training and development** – this includes funding for all of Council to attend the annual Alberta Municipalities Convention and receive important training and information to fulfill their duties serving the residents of Claresholm, as well as training for staff. Training was cut significantly over the last few years with COVID and Council's desire to keep tax increases as low as possible during the difficult economic times and significant inflation. Continuing to deny or postpone training however is not sustainable and can have a significant negative effect on employee moral and retention. These budgets have been increased back towards prior levels.
- **Increased Museum funding for personnel** – The Museum has grown tremendously over the last few years, becoming more involved in special events such as the Father's Day Car show to Fair Days Friday activities, and continuing with other events such as Tea on the Lawn. Social media followers have increase 314% since 2020 (from 297 to 1229). Bus Tours and out of town visitors have increased significantly, with nineteen (19) tours

from three (3) separate tour companies which is above pre-pandemic numbers, and a 27% increase in other traveling visitors over last year. Local visitors have also increased with new and updated exhibits to see and more publicity in the community. To continue this amazing work and tourism draw to the museum and therefore to the community, staffing needs to be improved as it has been difficult to attract and/or retain staff at the Museum. This is due to non-competitive wage rates and part-time hours. This budget includes some incremental increases to begin addressing these deficiencies.

Future Viability of Town Services

Annually, all municipalities in Alberta submit audited financials and other information to Municipal Affairs, a ministry of the provincial government. Municipal Affairs gathers, compiles and analyzes this information and measures us against a number performance indicators. Each indicator has a defined benchmark and if a municipality does not meet that benchmark they are flagged. A municipality can be flagged on any or all of these 13 indicators, which depending on the number and consistency of failure to meet these benchmarks will result in a municipal review or municipal intervention.

The Town of Claresholm consistently meets, or exceeds, all these benchmarks with the exception of one, infrastructure age, calculated by amortized book value against original cost of tangible capital assets. The Town of Claresholm rating for infrastructure age is partially due to lack of growth in the community, but is also a result of deferring or ignoring aging infrastructure that may be failing or at risk of failure, which is due primarily to a lack of funding to replace or address these issues. Council is aware of this and has been making incremental steps to address this issue in a sustainable way.

Starting in 2018 Council began the process of a significant fee restructuring and increase in water and sewer utility services to build up capital reserves to aid in the necessary replacement, or upgrades, in water and sewer services. Previously we had relied almost exclusively on provincial funding or debt, as we did not structure fees to pay for any capital costs. It became clear that this was not sustainable, especially with the significant decline, or stagnation, of provincial funding and ever-increasing costs of infrastructure.

In 2021 the Town signed an Intermunicipal Collaboration Framework (ICF) agreement with the MD. As part of this agreement the MD gives the Town capital recreation funding annually, which the Town matches, to help fund major repairs, upgrades, replacement, or new construction of recreation buildings and infrastructure.

In 2022 it was imperative that the Town replace our 20 year-old fire pumper truck. However, there was a significant insufficiency of fire reserves to fund the replacement. To ensure there is sufficient fire reserve funds in the future, Council doubled the annual amount of tax dollars that went towards the Fire capital reserve. Though it doesn't help fund the current truck replacement, it will hopefully avoid this issue in the future.

In 2023 Council similarly recognized the deficiency in the solid waste collection department when it also became necessary to replace the garbage truck and again, there were very little reserves to fund the replacement. Current garbage fees were not sufficient to fund both operations and capital costs of the program. Council reviewed the costs and the resulting fee increase that would be required to maintain the existing garbage program and collect sufficient fees to fund the capital costs of the program. A significant fee increase would have been necessary to maintain the existing program. The new garbage program, with automated collection, is significantly more efficient and cost effective. It allows Council to continue to provide the service and fund the capital costs of the service with very little increase in fees.

Council recognizes that there are many other aspects of the Town's capital infrastructure that are similarly underfunded in our current budgets and fee structures to maintain or replace. Provincial funding is likewise woefully insufficient. This includes primarily transportation infrastructure (streets and sidewalks) and recreation and cultural buildings and facilities. With this in mind Council has made a small step towards addressing these gaps in transportation infrastructure with an increase in the sidewalk maintenance budget, and a small investment into reserves for future streets projects.

Overall Impact for 2024

Council has kept tax rate increases below inflation for a number of years, especially in the last couple, mindful of the inflationary and economic pressures and struggles already facing the residents and businesses of Claresholm. In 2023 this included not only keeping the tax increase to residents to only about 1% while inflation was in excess of 6%, Council also eliminated the planned inflationary fee increases in the water and sewer utility fees. The Town, however, is not immune to inflation, and therefore cannot maintain this lack of increases long term.

As a result, the 2024 budget includes Council's decisions in late 2023 to reinstate inflationary increases for water and sewer utility services, along with the slight fee restructuring and planned annual inflationary increases to the garbage service fees. Council also made motions in late 2023 to increase the franchise fee rates for ATCO, our natural gas distributor, from 10% to 12% and for Fortis, our electricity distributor, from 5% to 6%.

The 2024 budget also includes an increase in municipal property tax revenue of 3.6%. Approximately 0.8% of this tax revenue increase is from development/growth in the community, with the remaining 2.6% from increase in taxes to residents and businesses in Town. Due to Council's commitment to the growth and development of the business community, they have limited the average tax increase for non-res at only 1%, with the residential tax rate increase at 3.7%.

DEPARTMENT
OPERATING
BUDGETS

Town of Claresholm Budget by Function

2024

Municipal Taxes

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Property Taxes	5,529,232	5,243,174	5,246,979	5,125,275	4,884,121
Less Requisitions	(1,651,143)	(1,503,627)	(1,504,287)	(1,458,924)	(1,355,641)
Net property tax revenue for municipal purposes	3,878,089	3,739,547	3,742,692	3,666,352	3,528,481

Council

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Salaries, wages & benefits	(107,834)	(93,129)	(100,400)	(98,495)	(92,095)
Contracted & general services	(24,000)	(19,835)	(14,500)	(10,370)	(15,285)
Materials, goods, supplies & utilities	(1,200)	(1,188)	(1,250)	(6,203)	(662)
Net tax cost	(133,034)	(114,152)	(116,150)	(115,067)	(108,042)

Administrative & General

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	6,500	172,998	7,100	189,795	37,936
Operating grant funding	83,650	82,387	75,000	38,500	109,489
Investment income	270,000	328,960	105,000	148,294	55,661
Penalties and costs of taxes	54,600	85,684	74,600	93,202	93,168
Licenses and permits	25,700	25,690	28,000	24,498	26,875
Franchise fees	355,335	291,760	292,000	288,994	227,944
Rental	47,700	48,751	45,700	50,416	40,176
Other	47,200	49,485	54,200	58,118	77,524
Internal charges to other departments	108,957	88,590	88,590	88,590	84,090
Transfers from reserves	20,711	65,459	31,000	58,576	75,842
Subtotal	1,020,353	1,239,764	801,190	1,038,983	828,704
Salaries, wages & benefits	(718,664)	(712,188)	(689,833)	(707,848)	(676,628)
Contracted & general services	(463,642)	(395,790)	(424,261)	(405,994)	(344,426)
Materials, goods, supplies & utilities	(126,184)	(105,036)	(110,123)	(108,469)	(103,384)
Bank charges and short-term interest	(1,200)	(993)	(1,200)	(1,102)	(878)
Interest on long-term debt	(67,480)	(69,167)	(69,244)	(70,887)	(72,563)
Other expenditures	(29,500)	(29,237)	(26,000)	(37,619)	(137,120)
Transfers to other organizations	(121,137)	(120,132)	(119,608)	(125,602)	(111,657)
Transfers to reserves	(140,000)	(747,061)	(19,178)	(313,053)	(307,509)
Debt principal repayment	(68,190)	(66,426)	(66,426)	(64,708)	(63,034)
Internal charges from other departments	(48,085)	(52,766)	(48,449)	(53,084)	(57,704)
Subtotal	(1,784,081)	(2,298,795)	(1,574,322)	(1,888,366)	(1,874,904)
Net tax cost	(763,728)	(1,059,031)	(773,132)	(849,383)	(1,046,199)

Town of Claresholm Budget by Function

2024

Policing

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Contracted & general services	(226,480)	(208,834)	(224,238)	(140,293)	(103,538)
Net tax cost	(226,480)	(208,834)	(224,238)	(140,293)	(103,538)

Fire Department

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	20,000	30,767	10,000	47,172	7,277
Operating grant funding	9,000	9,000	9,000	9,000	8,707
Transfers from reserves	13,000	-	-	-	-
Subtotal	29,000	39,767	19,000	56,172	15,984
Salaries, wages & benefits	(153,058)	(140,530)	(140,095)	(143,750)	(126,412)
Contracted & general services	(28,030)	(21,595)	(22,250)	(28,619)	(22,589)
Materials, goods, supplies & utilities	(64,701)	(40,572)	(54,222)	(49,454)	(42,027)
Transfers to reserves	(20,000)	(54,690)	(20,000)	(44,272)	(10,000)
Internal charges from other departments	(5,202)	(5,047)	(5,100)	(5,085)	(5,051)
Subtotal	(270,991)	(262,434)	(241,667)	(271,179)	(206,078)
Net tax cost	(228,991)	(222,667)	(222,667)	(215,007)	(190,094)

Emergency Management

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Salaries, wages & benefits	(14,103)	(11,301)	(34,271)	(33,588)	(23,924)
Materials, goods, supplies & utilities	(1,500)	(532)	(1,500)	(7,675)	(2,062)
Net tax cost	(15,603)	(11,833)	(35,771)	(41,263)	(25,986)

Bylaw Enforcement

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	3,000	8,625	2,500	6,167	655
Penalties and costs of taxes	2,000	392	2,000	1,874	3,666
Licenses and permits	9,000	7,875	6,500	7,030	6,235
Subtotal	14,000	16,892	11,000	15,071	10,556
Salaries, wages & benefits	(81,629)	(78,363)	(79,421)	(69,136)	(53,851)
Contracted & general services	(8,050)	(13,325)	(6,500)	(8,533)	(7,300)
Materials, goods, supplies & utilities	(6,600)	(5,349)	(8,000)	(5,703)	(8,196)
Other expenditures	-	-	(250)	(213)	(100)
Transfers to reserves	(2,000)	(2,000)	(2,000)	(2,000)	-
Subtotal	(98,279)	(99,036)	(96,171)	(85,585)	(69,447)
Net tax cost	(84,279)	(82,145)	(85,171)	(70,514)	(58,891)

Town of Claresholm Budget by Function

2024

Common Equipment

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Rental	-	315	-	-	-
Internal charges to other departments	183,477	70,000	70,000	70,000	70,000
Transfers from reserves	14,650	5,500	-	33,000	-
Subtotal	198,127	75,815	70,000	103,000	70,000
Salaries, wages & benefits	(272,390)	(289,905)	(213,736)	(221,589)	(214,258)
Contracted & general services	(125,439)	(72,856)	(76,887)	(92,070)	(137,295)
Materials, goods, supplies & utilities	(242,504)	(237,453)	(238,485)	(213,570)	(211,160)
Internal charges from other departments	(20,000)	(21,960)	(8,160)	(12,875)	(7,321)
Subtotal	(660,333)	(622,174)	(537,268)	(540,104)	(570,034)
Net tax cost	(462,206)	(546,359)	(467,268)	(437,104)	(500,034)

Roads, Streets, Walks & Lights

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Local improvement tax	-	-	-	-	1,345
User fees and sales of goods	15,000	29,086	27,000	1,555	36,363
Subtotal	15,000	29,086	27,000	1,555	37,708
Salaries, wages & benefits	(226,870)	(202,527)	(208,242)	(270,768)	(195,831)
Contracted & general services	(150,900)	(78,404)	(81,500)	(70,348)	(82,270)
Materials, goods, supplies & utilities	(315,000)	(317,702)	(324,713)	(301,114)	(267,956)
Transfers to reserves	(30,000)	(10,000)	(10,000)	-	(10,000)
Internal charges from other departments	(49,319)	-	-	-	-
Subtotal	(772,090)	(608,632)	(624,455)	(642,230)	(556,057)
Net tax cost	(757,090)	(579,546)	(597,455)	(640,674)	(519,694)

Town of Claresholm Budget by Function

2024

Water Utility

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	1,801,000	1,740,445	1,859,832	1,746,863	1,823,365
Penalties	12,000	12,477	10,000	11,558	13,505
Internal charges to other departments	39,642	44,528	42,602	44,373	50,433
Subtotal	1,852,642	1,797,450	1,912,434	1,802,794	1,887,303
Salaries, wages & benefits	(478,137)	(445,966)	(428,617)	(363,081)	(345,407)
Contracted & general services	(56,472)	(35,295)	(33,520)	(27,956)	(31,567)
Materials, goods, supplies & utilities	(567,700)	(492,887)	(421,569)	(402,787)	(349,938)
Interest on long-term debt	(114,402)	(122,816)	(123,197)	(131,187)	(139,136)
Other expenditures	-	(160)	-	(236)	(329)
Transfers to reserves	(389,798)	(466,779)	(671,474)	(652,352)	(790,157)
Debt principal repayment	(174,466)	(165,672)	(165,672)	(157,320)	(149,389)
Internal charges from other departments	(71,667)	(67,875)	(67,875)	(67,875)	(67,875)
Subtotal	(1,852,642)	(1,797,451)	(1,911,924)	(1,802,794)	(1,873,798)
Net tax cost	-	(0)	510	(0)	13,505

Sanitary & Storm Sewer Utility

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Local improvement tax	3,290	-	3,290	3,290	9,654
User fees and sales of goods	629,190	610,138	626,858	621,135	614,568
Internal charges to other departments	12,944	13,748	11,180	13,049	13,036
Subtotal	645,424	623,886	641,328	637,474	637,258
Salaries, wages & benefits	(89,006)	(70,023)	(104,825)	(80,842)	(86,663)
Contracted & general services	(35,500)	(37,316)	(26,000)	(12,444)	(18,821)
Materials, goods, supplies & utilities	(37,981)	(31,954)	(34,540)	(28,061)	(22,820)
Interest on long-term debt	(6,160)	(10,689)	(12,138)	(16,446)	(21,914)
Transfers to reserves	(386,423)	(324,853)	(314,775)	(356,308)	(339,406)
Debt principal repayment	(40,453)	(120,776)	(120,776)	(115,099)	(109,706)
Internal charges from other departments	(49,902)	(28,275)	(28,275)	(28,275)	(28,275)
Subtotal	(645,424)	(623,886)	(641,329)	(637,474)	(627,604)
Net tax cost	-	0	(1)	(0)	9,654

Town of Claresholm Budget by Function

2024

Garbage & Recycling Services

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	797,020	764,367	745,171	750,128	747,753
Internal charges to other departments	28,316	29,357	16,806	22,040	15,999
Transfers from reserves	-	389,646	-	-	-
Subtotal	825,336	1,183,370	761,977	772,168	763,752
Salaries, wages & benefits	(118,367)	(207,458)	(181,959)	(228,649)	(207,503)
Contracted & general services	(490,793)	(487,261)	(477,548)	(460,264)	(457,264)
Materials, goods, supplies & utilities	(70,500)	(410,656)	(25,000)	(26,807)	(42,423)
Transfers to reserves	(92,710)	(32,270)	(30,245)	(10,724)	(10,836)
Internal charges from other departments	(52,966)	(45,725)	(47,225)	(45,725)	(45,725)
Subtotal	(825,336)	(1,183,370)	(761,977)	(772,168)	(763,752)
Net tax cost	-	-	-	-	-

Family & Community Support Services

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	1,000	1,497	-	1,551	1,700
Operating grant funding	243,036	233,080	232,774	239,014	199,841
Other	5,000	12,192	2,000	3,868	566
Internal charges to other departments	28,085	27,197	26,309	26,309	26,309
Subtotal	277,120	273,966	261,083	270,742	228,416
Salaries, wages & benefits	(145,505)	(142,216)	(143,743)	(144,917)	(142,497)
Contracted & general services	(31,750)	(20,146)	(25,250)	(23,165)	(19,967)
Materials, goods, supplies & utilities	(30,150)	(47,233)	(23,562)	(38,291)	(14,079)
Other expenditures	(500)	(120)	(240)	(270)	(200)
Transfers to other organizations	(55,000)	(50,036)	(54,074)	(49,884)	(41,958)
Internal charges from other departments	(14,215)	(14,215)	(14,215)	(14,215)	(9,715)
Subtotal	(277,120)	(273,966)	(261,084)	(270,742)	(228,416)
Net tax cost	-	(0)	(1)	(0)	0

Town of Claresholm Budget by Function

2024

Cemetery

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	19,800	21,804	19,000	19,831	20,544
Operating grant funding	3,000	3,000	3,000	3,000	3,000
Transfers from reserves	27,000	-	-	-	-
Subtotal	49,800	24,804	22,000	22,831	23,544
Salaries, wages & benefits	(26,633)	(23,500)	(22,019)	(19,539)	(21,578)
Contracted & general services	(29,000)	-	-	-	-
Materials, goods, supplies & utilities	(2,500)	(1,848)	(2,500)	(3,086)	(1,752)
Transfers to reserves	(5,000)	(5,825)	(5,000)	(5,238)	(8,170)
Internal charges from other departments	(7,700)	(2,500)	(2,500)	(2,500)	(2,500)
Subtotal	(70,832)	(33,672)	(32,019)	(30,362)	(34,000)
Net tax cost	(21,032)	(8,869)	(10,019)	(7,531)	(10,456)

Physician Recruitment

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Operating grant funding	1,000	1,964	1,000	414	622
Transfers from reserves	2,000	1,793	2,000	1,200	-
Subtotal	3,000	3,757	3,000	1,614	622
Other expenditures	(3,000)	(3,757)	(3,000)	(1,614)	(622)
Subtotal	(3,000)	(3,757)	(3,000)	(1,614)	(622)
Net tax cost	-	-	-	-	-

Economic Development

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	1,000	664	2,400	151	-
Operating grant funding	179,037	202,051	235,677	158,968	127,635
Rental	-	7,030	4,000	15,045	15,390
Other	-	-	-	14,837	24,921
Transfers from reserves	10,583	2,633	28,880	33,331	20,000
Subtotal	190,620	212,377	270,957	222,333	187,946
Salaries, wages & benefits	(112,001)	(175,354)	(228,725)	(227,980)	(157,595)
Contracted & general services	(87,784)	(101,794)	(112,892)	(120,924)	(142,792)
Materials, goods, supplies & utilities	(8,820)	(951)	(12,650)	(4,518)	-
Transfers to reserves	-	-	-	(22,450)	(33,331)
Subtotal	(208,605)	(278,098)	(354,267)	(375,872)	(333,718)
Net tax cost	(17,986)	(65,721)	(83,310)	(153,540)	(145,771)

Town of Claresholm Budget by Function

2024

Planning & Development

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	9,972	18,579	26,100	2,970	3,622
Licenses and permits	85,000	78,984	79,000	76,141	91,523
Subtotal	94,972	97,562	105,100	79,111	95,145
Salaries, wages & benefits	(120,488)	(122,628)	(110,865)	(99,580)	(88,298)
Contracted & general services	(121,407)	(160,426)	(193,293)	(102,226)	(125,245)
Internal charges from other departments	(23,119)	-	-	-	-
Subtotal	(265,014)	(283,054)	(304,158)	(201,806)	(213,543)
Net tax cost	(170,042)	(185,492)	(199,058)	(122,696)	(118,398)

General Recreation & Parks

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	74,000	75,074	80,000	79,469	101,886
Operating grant funding	94,300	89,300	89,300	74,300	74,300
Other	2,500	-	2,500	1,349	4,493
Transfers from reserves	-	-	-	-	62,173
Subtotal	170,800	164,374	171,800	155,117	242,852
Salaries, wages & benefits	(227,673)	(227,013)	(207,576)	(262,257)	(230,426)
Contracted & general services	(47,000)	(36,193)	(45,500)	(40,039)	(34,251)
Materials, goods, supplies & utilities	(42,500)	(38,940)	(42,768)	(53,533)	(36,977)
Interest on long-term debt	-	-	-	-	(1,751)
Transfers to other organizations	(50,000)	(50,000)	(50,000)	(50,300)	(50,300)
Transfers to reserves	(39,600)	(39,600)	(39,600)	(24,600)	(24,600)
Debt principal repayment	-	-	-	-	(107,310)
Internal charges from other departments	(45,547)	(20,372)	(20,400)	(21,125)	(22,463)
Subtotal	(452,319)	(412,118)	(405,844)	(451,853)	(508,078)
Net tax cost	(281,519)	(247,744)	(234,044)	(296,736)	(265,226)

Ice Arena

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Rental	91,086	77,493	70,000	76,839	44,424
Subtotal	91,086	77,493	70,000	76,839	44,424
Salaries, wages & benefits	(113,435)	(116,720)	(125,682)	(104,264)	(78,175)
Contracted & general services	(2,184)	(2,163)	(2,100)	(710)	(1,903)
Materials, goods, supplies & utilities	(123,488)	(118,562)	(110,910)	(141,250)	(75,464)
Transfers to reserves	(19,000)	(8,709)	(7,000)	(13,119)	(20,492)
Internal charges from other departments	(9,600)	(10,197)	(9,588)	(9,497)	(8,346)
Subtotal	(267,707)	(256,350)	(255,280)	(268,839)	(184,379)
Net tax cost	(176,621)	(178,857)	(185,280)	(192,000)	(139,955)

Town of Claresholm Budget by Function

2024

Aquatic Centre

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	94,200	106,244	75,000	70,874	50,115
Rental	13,000	9,664	15,000	13,557	9,824
Subtotal	107,200	115,908	90,000	84,431	59,939
Salaries, wages & benefits	(238,701)	(229,289)	(203,116)	(220,649)	(167,521)
Contracted & general services	(5,884)	(5,553)	(5,700)	(3,571)	(5,244)
Materials, goods, supplies & utilities	(28,240)	(25,011)	(26,700)	(22,877)	(19,948)
Subtotal	(272,825)	(259,852)	(235,516)	(247,097)	(192,713)
Net tax cost	(165,625)	(143,944)	(145,516)	(162,666)	(132,774)

Museum

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
User fees and sales of goods	1,500	1,870	1,000	530	535
Operating grant funding	14,000	6,552	5,000	33,387	6,722
Other	5,000	5,313	4,000	6,133	3,609
Subtotal	20,500	13,734	10,000	40,050	10,867
Salaries, wages & benefits	(114,749)	(84,653)	(96,409)	(93,557)	(88,006)
Contracted & general services	(10,235)	(9,065)	(10,250)	(9,101)	(9,370)
Materials, goods, supplies & utilities	(27,414)	(24,089)	(25,366)	(40,826)	(34,916)
Internal charges from other departments	(4,100)	(4,488)	(3,700)	(4,106)	(3,727)
Subtotal	(156,498)	(122,294)	(135,725)	(147,590)	(136,019)
Net tax cost	(135,998)	(108,560)	(125,725)	(107,540)	(125,152)

Library

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Contracted & general services	(29,853)	(29,116)	(30,396)	(29,744)	(29,333)
Transfers to other organizations	(203,000)	(203,000)	(203,000)	(196,000)	(160,000)
Internal charges from other departments	-	-	-	-	(1,166)
Subtotal	(232,853)	(232,116)	(233,396)	(225,744)	(190,499)
Net tax cost	(232,853)	(232,116)	(233,396)	(225,744)	(190,499)

Town of Claresholm Budget by Function

2024

Capital

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Proceeds from disposal of capital assets	65,000	242,426	60,000	39,175	80,622
Other	82,629	119,585	148,500	15,200	21,000
Capital grant funding	1,982,475	1,059,515	1,319,018	1,523,730	2,074,429
Transfers from reserves	2,103,099	775,500	1,026,744	564,692	634,702
Subtotal	4,233,203	2,197,026	2,554,262	2,142,797	2,810,753
Capital expenditures	(4,238,203)	(2,193,565)	(2,559,262)	(2,032,638)	(2,706,912)
Subtotal	(4,238,203)	(2,193,565)	(2,559,262)	(2,032,638)	(2,706,912)
Net tax cost	(5,000)	3,461	(5,000)	110,159	103,841
Net Budget	-	(252,862)	-	(1,248)	(23,884)

DEPARTMENT
CAPITAL
BUDGETS

The following table summarizes the anticipated funding sources for the capital projects for the upcoming year.

BUDGETED FUNDING SOURCES FOR THE YEAR	
Local Government Fiscal Framework (LGFF)	1,252,640.00
Canada Community Building Fund (CCBF)	204,753.00
Community Facility Enhancement Program (CFEP)	295,340.00
Alberta Municipal Water/Wastewater Program (AMWWP)	64,317.00
Active Transportation Fund (ATF)	65,425.00
Enabling Accessibility Grant	100,000.00
Total Government Transfers for Capital	1,982,475.00
Transfers from reserves	2,103,099.00
Other external funding	82,629.00
Proceeds on sale or trade-in of vehicles and equipment	65,000.00
Tax funded	5,000.00
TOTAL FUNDING	4,238,203.00

Capital Summary Budget

OPERATING & MAINTENANCE EQUIPMENT	Funding	Expenditure
Bobcat Replacement Program		70,000
<i>Proceeds on sale or trade-in of vehicles and equipment</i>	65,000	
<i>Tax funded</i>	5,000	
Fleet Replacement - 2 Pickups		110,000
<i>Local Government Fiscal Framework (LGFF)</i>	110,000	
60 HP Tractor with 15' Mower		110,000
<i>Local Government Fiscal Framework (LGFF)</i>	110,000	
OPERATING & MAINTENANCE EQUIPMENT TOTAL	290,000	290,000
FIRE SERVICES	Funding	Expenditure
Fire Pumper Truck		677,640
<i>Local Government Fiscal Framework (LGFF)</i>	477,640	
<i>Reserves: Fire Capital Reserve</i>	200,000	
Fire Hall Roof Repairs		90,000
<i>Reserves: Fire Capital Reserve</i>	90,000	
FIRE SERVICES TOTAL	767,640	767,640

TRANSPORTATION & UNDERGROUND INFRASTRUCTURE	Funding	Expenditure
2nd Street E from Tamarack to 55th Ave		623,000
<i>Local Government Fiscal Framework (LGFF)</i>	400,000	
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	155,000	
<i>Reserves: Land & Development Capital</i>	68,000	
55th Ave E Upgrade/Pine Place Development		931,000
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	247,500	
<i>Reserves: Land & Development Capital</i>	683,500	
Storm Main Outfall Phase 2		543,718
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	221,133	
<i>Reserves: Land & Development Capital</i>	47,183	
<i>Canada Community Building Fund (CCBF)</i>	160,402	
<i>Local Government Fiscal Framework (LGFF)</i>	100,000	
<i>Other External Funding</i>	15,000	
TRANSPORTATION & UNDERGROUND INFRASTRUCTURE TOTAL	2,097,718	2,097,718
UTILITY SERVICES	Funding	Expenditure
Highway Pump Station Backup Generator Replacement		204,300
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	204,300	
Water Treatment Plant Numatics G3 Upgrade		131,700
<i>Alberta Municipal Water/Wastewater Program (AMWWP)</i>	64,317	
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	67,383	
Replace and Upsize Water Mains Leaving the Water Treatment Plant (engineering only in order to apply for grant)		15,000
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	15,000	
Water Utility SCADA Computer Replacement and Radios Upgrade		102,600
<i>Reserves: Water/Sewer Utility Capital Reserve</i>	89,100	
<i>Other External Funding</i>	13,500	
UTILITY SERVICES TOTAL	453,600	453,600
RECREATION & CULTURE	Funding	Expenditure
Amundsen Park Pathways, Parking, and Accessibility		265,000
<i>Enabling Accessibility Fund (EAF)</i>	100,000	
<i>Active Transportation Fund (ATF)</i>	65,425	
<i>Canada Community Building Fund (CCBF)</i>	44,351	
<i>Community Facility Enhancement Program (CFEP)</i>	40,224	
<i>Reserves: Parks & Pathway Capital Reserve</i>	15,000	
New Skate Park		364,245
<i>Community Facility Enhancement Program (CFEP)</i>	255,116	
<i>Local Government Fiscal Framework (LGFF)</i>	55,000	
<i>Other External Funding</i>	54,129	
RECREATION & CULTURE TOTAL	629,245	629,245
GRAND TOTAL	4,238,203	4,238,203

Operating & Maintenance Equipment

Bobcat Replacement Program	
Project Description	Annual trade-in of Bobcat
Project Cost	\$70,000
Funding Sources	Trade in of old Bobcat, with Tax Funding for difference.
Rationale for need	The equipment is only covered by one-year warranty and with some service of the machine included, we are keeping our costs for operations at the lowest possible for the Town.
Impact on future operating costs	This purchase procedure eliminates the chance of major repairs as we always have new warranty coverage
Implications of deferring this project	The value of our Bobcat will drop yearly and the cost for maintenance will also increase as this machine is used for 250+ hours per year. There is no warranty coverage unless we purchase extended warranty at almost \$2,500 per year.

Fleet Replacement – 2 Pickup Trucks	
Project Description	Replacing 2 public works fleet vehicles.
Project Cost	\$110,000
Funding Sources	Local Government Fiscal Framework funding (previously MSI)
Rationale for need	Public works currently has 2-2001 ford ½ ton fleet vehicles. These vehicles are becoming increasingly unreliable. After 20+ years as fleet vehicles these trucks have high mileage and parts are wearing out.
Impact on future operating costs	Decreased maintenance costs and vehicle downtime.
Implications of deferring this project	A vehicle replacement program needs to be adhered to be able to affordably maintain a fleet. Every year deferred adds to the average age of the fleet and increased costs.

60 HP Tractor with 15' Mower	
Project Description	Replacement of current 60HP tractor used to mow ditches and large green spaces around town.
Project Cost	\$110,000
Funding Sources	Local Government Fiscal Framework funding (previously MSI)
Rationale for need	The current tractor was purchased in 2007. It is experiencing more frequent breakdowns which leads to more downtime every year. This tractor is used for the large green spaces and ditches around town. If this tractor is out of commission for an extended period of time the smaller tractors need to be used to maintain the larger greenspaces. This causes a large loss of time as well as unnecessary wear and tear on the mowers.
Impact on future operating costs	Decreased maintenance costs and equipment downtime.
Implications of deferring this project	Increased equipment downtime.

Fire Services

Fire Pumper Truck	
Project Description	Purchase new pumper fire apparatus to replace the existing 2002 GMC pumper fire apparatus.
Project Cost	\$677,640
Funding Sources	Fire Capital Reserve with the majority from the Local Government Fiscal Framework funding (previously MSI) to cover the reserve shortfall.
Rationale for need	Current fire pumper truck is over 21 years old and has outlived its useful life. The age of the truck results in the truck being out of service more regularly for repairs and testing/certification. The amount of time it is out of service is increased due to the difficulty in finding parts for this old of a truck. The purchase of the truck was approved in Council in 2022 with a deposit paid. Truck is anticipated to be completed, and arrive, in 2024.
Impact on future operating costs	Continued increasing maintenance costs as repairs become more significant and frequent and as parts become more difficult to obtain.
Implications of deferring this project	Increased risk of being unable to appropriately respond to a fire call within the Town, or mutual aid calls.

Fire Hall Roof Repairs	
Project Description	Repair metal roof, eaves, etc. on the fire hall building.
Project Cost	\$90,000
Funding Sources	Fire Capital Reserve
Rationale for need	The Fire Hall is reaching end of life and is requiring a number of repairs/upgrades over the next few years to keep it operational. The most urgent repair is the roof, as there are a number of leaks.
Impact on future operating costs	If not repaired/replaced it could result in additional damage, and therefore repairs, to the building, or could even result in having to find a temporary location to operate from.
Implications of deferring this project	Deferring the project would result in greater risk of additional damage to the building or even complete failure of the roof. This would result in additional costs to repair the building or even escalate the damage to be beyond repair and have to replace the building. It could also result in having to find a temporary location to operate from which could affect operating costs and response time.

Transportation & Underground Infrastructure

2 nd Street E from Tamarack to 55 th Ave E	
Project Description	Install new 375mm Sanitary Sewer from the existing manhole at 2nd Street and Tamarack Road East to 2nd Street and 55th Ave East. Road upgrades including base structure, asphalt and curb and gutter will be completed on 2nd St East as well as the intersection of 2nd and 55th.
Project Cost	\$623,000
Funding Sources	Canada Community Building Fund (CCBF), Local Government Fiscal Framework (previously MSI), and Land & Development Capital Reserve, with Sewer main funded from Water/Sewer Capital Reserve.
Rationale for need	With development underway in the final lots in the Tamarack subdivision the Town needs to finish the road upgrades adjacent to the development. The sewer main will also be extended to accommodate future development North of 55th Ave East. Currently no utilities are located North of 55th, and this will be the first step in that process.
Impact on future operating costs	Current road is oiled gravel that requires constant maintenance and complete restoration every 3-5 years. The paved road will have an expected 25 year lifespan with lower maintenance costs. The sewer main extension will make future development North of 55th Ave East possible.
Implications of deferring this project	Unfinished infrastructure around a Town development. No capacity for future development North of 55th Ave East

55 th Ave E Upgrade/Pine Place Development	
Project Description	This includes installing a 375mm sewer main on 55 th Ave E from Tamarack Rd to Pine Place and extending water and sewer services into pine place and servicing the 8 lots. Also included in this project is the road widening and upgrade, including road structure, pavement, curb & gutter, on 55th Ave East from 2 nd Street to Pine Place.
Project Cost	\$931,000
Funding Sources	Land & Development Capital Reserve with Water/Sewer Capital Reserve for underground utility infrastructure.
Rationale for need	With the new development at Tamarack Road, renewed interest is being shown in Pine Place. This project will allow 8 new single residential properties to be constructed in Claresholm.
Impact on future operating costs	Currently, 55th Ave is a gravel road that requires constant maintenance. Less maintenance will be required with a paved road. This project also allows Pine Place to be developed, which will allow for a larger tax base/increased revenue.
Implications of deferring this project	Pine Place will not be developed until the in-ground infrastructure is developed. The new Tamarack properties will be inundated with dust from 55th Ave, and will be surrounded by unfinished infrastructure.

Storm Main Outfall Phase 2 (2023 Project Carryforward)	
Project Description	Installation of storm sewer main from Centennial Park to the Golf Course, crossing Highway 520 and proceeding along Westlyn Dr.
Project Cost	\$543,718
Funding Sources	CCBF, Water & Sewer Capital Reserve, LGFF, and a small portion funded by developer contribution for their share/utilization of the main.
Rationale for need	This is a continuation of the overall Storm Water Masterplan to increase storm water capacity, reducing flooding risk, throughout Town. The addition of this line will take a lot of pressure off the frog creek drainage line slightly further to the east, eliminating this bottleneck.
Impact on future operating costs	Facilitates development of the property to the west of Westlyn Drive (parade staging grounds) which will increase future tax revenues.
Implications of deferring this project	Continued increased risk of flooding in Town due to the bottleneck in the stormwater system crossing Hwy 520.

Utility Services

Highway Pump Station Backup Generator Replacement	
Project Description	Replace the existing 200kW generator with a 250kW generator
Project Cost	\$204,300
Funding Sources	Water/Sewer Capital Reserve
Rationale for need	The existing generator was moved/repurposed from the Water Treatment Plant in 2010 and was in service at the Water Treatment Plant for many years prior to that. Though it doesn't have many hours on it for its age, it is reaching end-of-life due to the lack of available parts because of its age.
Impact on future operating costs	No significant impact on future operating costs.
Implications of deferring this project	The Highway Pump Station is a critical part of the water distribution infrastructure for the Town. Deferring this replacement could result in the generator being offline and therefore the Highway Pump Station being offline in a power outage. This could result in loss of pressure in the water distribution system which provides water not only for household and business use, but also for fire suppression.

Water Treatment Plant Numatics G3 Upgrade	
Project Description	Supply and install new upgraded Numatics solenoid manifolds with G3 electronics for the Microfiltration System.
Project Cost	\$131,700
Funding Sources	Alberta Municipal Water/Wastewater Program (AMWWP) funding with Water/Sewer Capital Reserve for required matching funds.
Rationale for need	The existing G2 Numatics are obsolete and are no longer supported by the manufacturer, therefore making maintenance and repairs difficult and more expensive. Depending on the issue they could even become unrepairable.
Impact on future operating costs	May experience decreased repairs and maintenance costs for a period of time with new parts under warranty.
Implications of deferring this project	Increased risk that the existing Numatic G2 electronics will be unrepairable and be offline, increasing risks and costs to properly treating the Town's water. It could also result in significantly higher costs to this project if it has to be completed in emergency conditions on failure.

Replace/Upsize Water Mains Leaving the Water Treatment Plant (Engineering Only)	
Project Description	Project would be to replace the two watermains that start inside the water treatment plant and extend to 8th Street West that are the main source lines for the entire Town. Completing the engineering will allow for estimated probable costs for the project and enable the Town to apply for AMWWP grant funding.
Project Cost	\$15,000
Funding Sources	Water & Sewer Capital Reserve.
Rationale for need	These two mains supply the water for the entire Town, so any failure in these lines would be highly disruptive to the entire community. These mains are the same type that we have had some failures/issues with in other areas. While replacing one of the mains would also be upsized to remove a bottleneck in the system, increasing max flow capacity to support growth. All valves would be replaced through this section of main as part of this project.
Impact on future operating costs	No impact on future operating costs.
Implications of deferring this project	Continued increased risk of water main leaks/failure in these extremely important sections of watermain.

Water Utility SCADA Computer Replacement and Radios Upgrade	
Project Description	Upgrade/Replace the existing radio network/system that communicates and provides information to the Supervisory Control and Data Acquisition (SCADA) system, as well as update/replace the computer hardware for the SCADA system.
Project Cost	\$102,600
Funding Sources	Water/Sewer Capital Reserve
Rationale for need	The existing radio system uses obsolete systems and protocols, which are becoming more difficult to service/repair and are causing instances of communication failure/alarms. This project would update the radio system to ethernet radios and network that communicates directly with the SCADA system. It would also update/replace the existing computer hardware for the SCADA system as per best practice.
Impact on future operating costs	Reduced overtime/callouts due to false alarms or communication alarms, and reduced repairs and maintenance costs related to trying to keep an old obsolete system running.
Implications of deferring this project	Continued communication issues and increased risk of communication failure in the SCADA system which is critical to operating the water and sewer utilities. Also increased risk of computer issues/failure as the computer ages.

Recreation & Culture

Amundsen Park Pathways Parking & Accessibility (2023 Project Carryforward)	
Project Description	Redevelop/Redesign Amundsen Park – Complete the pathways and lighting project from 2023 as well as add angled parking on the south side of the park, as well as adding additional accessible ramps sidewalk, and pathway in the park and on adjacent corners.
Project Cost	\$265,000
Funding Sources	Enabling Accessibility Fund (EAF), Active Transportation Fund (ATF) and CFEP Grant funds are funding the majority of the project, with a bit of CCBF and Capital Recreation Reserve funds to provide required matching funds and cover grant writing fees that are not eligible expenditures in the grant.
Rationale for need	Increase accessibility and parking to this updated park to allow this park to be a central location for different activities, including events and markets, improving traffic in the down town.
Impact on future operating costs	No impact on future operating costs expected.
Implications of deferring this project	No significant implications of deferring the project other than deferring the benefits of an updated park.

New Skate Park	
Project Description	Constructing a new skate park in the adjacent to the Town Administration building on the West side of Town. <i>Project will only proceed if successful in receiving grant funding.</i>
Project Cost	\$364,245
Funding Sources	Community Facility Enhancement Program (CFEP), along with other funds from Skate Park Association fundraising or grant application efforts, with remaining matching funds from Local Government Fiscal Framework (previously MSI).
Rationale for need	A new skate park has been desired for many years, with a local community group spearheading the initiative. The current skatepark is undersized and reaching an age where it either needs a major refurbishment or to be decommissioned.
Impact on future operating costs	No anticipated change in operating costs.
Implications of deferring this project	If this project takes too long the community group could lose interest and the Town would lose a huge asset in this project.