



**TOWN OF CLARESHOLM
PROVINCE OF ALBERTA
REGULAR COUNCIL MEETING
APRIL 8, 2024
AGENDA**

Time: 7:00 P.M.
Place: Council Chambers
Town of Claresholm Multi-Use Community Building, 111 – 55 Avenue West
Livestream: <https://www.youtube.com/channel/UCe3OPyLhTzPajvPVAtNL1KA/live>

NOTICE OF RECORDING

CALL TO ORDER

AGENDA:

ADOPTION OF AGENDA

MINUTES:

REGULAR MEETING – MARCH 25, 2024

DELEGATION:

GREGORY HARRIMAN & ASSOCIATES LLP – Erin Gregory, CPA, CA
RE: 2023 Financial Statements (Virtually by Zoom)

ACTION ITEMS:

1. **REQUEST FOR DECISION: 2023 Reserve Transfers**
2. **REQUEST FOR DECISION: 2023 Audited Financial Statements**
3. **REQUEST FOR DECISION: 2024 Final Budget**
4. **BYLAW #1783 – Land Use Bylaw Amendment**
RE: 1st Reading
5. **BYLAW #1784 – Special Tax Levy**
RE: 1st Reading
6. **DELEGATION RESPONSE: National Police Federation**
RE: 2024 Budget Update
7. **DELEGATION RESPONSE: Claresholm RCMP Detachment**
RE: Quarterly Update
8. **CORRES: Hon. Ric McIver, Minister of Municipal Affairs**
RE: Assessment Model Review
9. **CORRES: President Tyler Gandam, Alberta Municipalities**
RE: Political Parties
10. **CORRES: Community Futures Alberta Southwest**
RE: Board Opening
11. **CORRES: Claresholm & District Transportation Society**
RE: Letter of Support – Provincial Assisted Transportation Grant
12. **CORRES: Claresholm 4-H Beef Club**
RE: Sponsorship Request
13. **CORRES: Lisa Darch**
RE: Skatepark Bleachers
14. **REQUEST FOR DECISION: Water Shortage Response Plan**
15. **REQUEST FOR DIRECTION: Taxi Tokens**
16. **FINANCIAL REPORT: Statement of Operations – March 31, 2024**
17. **INFORMATION BRIEF: Council Committee Report**
18. **INFORMATION BRIEF: Council Resolution Status**
19. **ADOPTION OF INFORMATION ITEMS**
20. **IN CAMERA:**
 - a. **Advice from Officials – FOIP Section 24**
 - b. **Land – FOIP Section 16**

INFORMATION ITEMS:

1. **Claresholm & District Museum Board Meeting Minutes – February 21, 2024**

ADJOURNMENT



Claresholm

**TOWN OF CLARESHOLM
PROVINCE OF ALBERTA
REGULAR COUNCIL MEETING MINUTES
MARCH 25, 2024**

**Place: Council Chambers
Town of Claresholm Multi-Use Community Building, 111 – 55 Avenue West
Livestream: <https://www.youtube.com/channel/UCe3OPyLhTzPajvPVAatNL1KA/live>**

COUNCIL PRESENT: Mayor Brad Schlossberger, Councillors: Kieth Carlson, Mike Cutler, Rod Kettles, Kandice Meister, Diana Ross and Craig Zimmer

ABSENT: None

STAFF PRESENT: Chief Administrative Officer: Abe Tinney, Finance Assistant: Karine Keys

MEDIA PRESENT: None

NOTICE OF RECORDING: Mayor Schlossberger provided notice that live streaming and recording of the Council meeting would begin immediately at 7:00 p.m. and that recording would continue until such time as the meeting goes In Camera and/or is adjourned.

CALL TO ORDER: The meeting was called to order at 7:05 p.m. by Mayor Schlossberger

AGENDA: Moved by Councillor Cutler for unanimous consent to remove the following from the Agenda:

DELEGATIONS:

3. DAVE ALLEN

RE: Markets & Business License Bylaw
and to add the following to the Agenda:

13d. IN CAMERA: Business Interests of a Third Party – FOIP Section 16

CARRIED UNANIMOUSLY

Moved by Councillor Zimmer that the Agenda be accepted as amended.

CARRIED

MINUTES: REGULAR MEETING – MARCH 11, 2024

Moved by Councillor Cutler that the Regular Meeting Minutes of March 11, 2024 be accepted as presented.

CARRIED

DELEGATIONS:

1. NATIONAL POLICE FEDERATION (Virtually by Zoom)

RE: 2024 Budget Update

Appearing on behalf of the National Police Federation was Kevin Halwa, Prairie Region Director and Jeff McGowan, Prairie Region Director. The National Police Federation is lobbying the provincial government to encourage the hiring of more officers in Alberta since municipalities have started paying much more for policing.

2. CLARESHOLM RCMP DETACHMENT

RE: Quarterly Update

Sergeant Perry Pelletier from the Claresholm RCMP Detachment was present to give Council the quarterly update for October 1 to December 31, 2023. The detachment would also know what Council would like to see the priorities for the next year should be.

ACTION ITEMS:

1. DELEGATION RESPONSE: Chinook Water Shed Crew

Moved by Councillor Zimmer to support the Chinook Watershed Crew’s event at the Claresholm Community Centre on April 15, 2024 with a donation of \$300.

DEFEATED

2. CORRES: Municipal District of Willow Creek

RE: Intermunicipal Recreation Funding Agreement

MOTION #24-044 Moved by Councillor Cutler to direct administration to send a letter of recognition and thanks to the Municipal District of Willow Creek for their support of recreation in the Town of Claresholm.

CARRIED

3. CORRES: Royal Canadian Legion – Alberta/NWT Command

RE: Commemorative History Book

MOTION #24-045 Moved by Councillor Kettles to support the Military Service Recognition Book produced by the Royal Canadian Legion Campaign Office in the amount of \$533.33 plus GST for 2025.

CARRIED

**4. CORRES: Claresholm & District Fair Board
RE: 2024-2024 Claresholm Bench Show**

MOTION #24-046 Moved by Councillor Cutler to donate \$755 towards the Claresholm & District Fair Days Bench Show as presented.

CARRIED

5. INFORMATION BRIEF: Rural Community Immigration Pilot

Received for information.

6. INFORMATION BRIEF: Debenture Repaid

Received for information.

7. INFORMATION BRIEF: Current Water Shortage Situation

Received for Information.

8. INFORMATION BRIEF: CAO Report

Received for information.

9. INFORMATION BRIEF: Council Committee Report

Received for information.

10. INFORMATION BRIEF: Council Resolution Status

Received for information.

11. ADOPTION OF INFORMATION ITEMS

Moved by Councillor Zimmer to adopt the information items as presented.

CARRIED

12. IN CAMERA:

- a. Intergovernmental Relations – FOIP Section 21
- b. Intergovernmental Relations – FOIP Section 19
- c. Confidential Evaluations – FOIP Section 19
- d. Business Interests of a Third Party – FOIP Section 16

Moved by Councillor Meister to go In Camera at 8:26 p.m. for the following items:

- a. Intergovernmental Relations – FOIP Section 19
- b. Intergovernmental Relations – FOIP Section 19
- c. Confidential Evaluations – FOIP Section 19
- d. Business Interests of a Third Party – FOIP Section 16

CARRIED

NOTICE OF RECORDING CEASED: Mayor Schlossberger stated that the live stream has ended at 8:26 p.m.

Moved by Councillor Cutler to come out of In Camera at 9:19 p.m.

CARRIED

NOTICE OF RECORDING: Mayor Schlossberger provided notice that live streaming and recording of the Council meeting would begin again at 9:19 p.m.

ADJOURNMENT: Moved by Councillor Carlson that the meeting adjourn at 9:20 p.m.

CARRIED

NOTICE OF RECORDING CEASED: Mayor Schlossberger noted that recording ceased at 9:20 p.m.

Mayor – Brad Schlossberger

Chief Administrative Officer – Abe Tinney

DELEGATIONS



1

To Town Council

We are pleased to provide you with the results of our audit of the Town of Claresholm financial statements for the year ended December 31, 2023.

During the course of our audit, management made certain representations to us – in discussions and in writing. We documented these representations in the audit working papers.

2

Status of the Audit

We have substantially completed our audit for the year ended December 31, 2023, financial statements, pending completion of the following items:

- Approval of financial statements by Council, and,
- Receipt of signed documents provided in our finalized audit package

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Our Six-Step Audit Process

1. Scoping
2. Identify and Assess Risks
3. Design the Audit Process
4. Obtain Audit Evidence
5. Form an Opinion
6. Report

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Audit Findings

Financial Statement Areas	Risks Noted	Audit Findings
Revenue Recognition	There is a risk of inaccurate recording of revenue at year end. Property tax revenue is specifically higher risk as property tax balances are based on the approved budget in the bylaw. Grant revenue is also higher risk due to the significant dollar value as well as the grant conditions required to be satisfied.	Our procedures, including discussions with management, property tax bylaw analysis, analysis of grant revenue and deferred revenue confirmed no indication of fraud or material misstatement with regards to revenue recognition.
Tangible Capital Assets	Identified as high due to the significant account balance, as well as the fact that Council has a set capital budget and capital asset policies which the Town is required to adhere to.	The value of additions were reviewed through our review of projects and vouching invoices to the funds spent on the projects. We found no indication of fraud or material misstatement.

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Form an Opinion and Report

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the consolidated financial statements of Town of Clareholm (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2023, and the results of its operations, changes in its net financial assets (debt) and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Clareholm as at December 31, 2023, the results of its operations, change in its net financial assets (debt) and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Statement of Financial Position

	2023	2022
FINANCIAL ASSETS		
Cash (Note 2)	\$ 3,717,139	\$ 2,332,594
Investments (Note 3)	4,165,636	3,065,636
Taxes and grants in place of taxes receivable (Note 4)	170,997	313,665
Trade and other receivables (Note 5)	1,176,273	1,064,566
Land inventory held for resale	9,174	10,370
	<u>9,239,219</u>	<u>6,786,831</u>
LIABILITIES		
Accounts payable and accrued liabilities	575,304	304,942
Employee benefit obligations (Note 6)	554,363	552,407
Deposits	19,040	41,471
Deferred revenue (Note 7)	2,602,572	747,458
Long term debt (Notes 8, 9)	5,016,118	5,368,991
Asset retirement obligation (Note 10)	188,650	-
	<u>8,956,047</u>	<u>7,015,269</u>
NET FINANCIAL ASSETS (DEBT)	\$ 283,172	\$ (228,438)

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Non-Financial Assets

	2023	2022
NET FINANCIAL ASSETS (DEBT)	\$ 283,172	\$ (228,438)
NON-FINANCIAL ASSETS		
Prepaid expenses	170,008	130,828
Inventory for consumption	264,130	199,439
Tangible capital assets (Schedule 2)	<u>33,474,318</u>	<u>33,267,064</u>
	<u>33,908,456</u>	<u>33,597,331</u>
ACCUMULATED SURPLUS	\$ 34,191,628	\$ 33,368,893

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Statement of Operations

	<i>Budget (Unaudited)</i>	2023	2022
REVENUE			
Net municipal taxes (Schedule 3)	\$ 3,745,982	\$ 3,739,547	\$ 3,666,351
User fees and sales of goods	3,481,962	3,582,158	3,538,191
Government transfers for operating (Schedule 4)	650,751	627,334	556,583
Franchise and concession contracts	292,000	291,760	288,994
Licenses and permits	113,500	112,549	107,668
Rental	134,700	143,252	155,857
Other	211,200	186,575	99,505
Investment income	105,000	328,960	148,294
Penalties and costs on taxes	86,600	98,552	106,633
Gain on disposal of capital assets	<u>60,000</u>	<u>242,426</u>	<u>39,175</u>
TOTAL REVENUE	<u>\$ 8,881,695</u>	<u>\$ 9,353,113</u>	<u>\$ 8,707,251</u>

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Statement of Operations

	<i>Budget (Unaudited)</i>	2023	2022
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 3,313,535	\$ 3,372,762	\$ 3,390,488
Contracted and general services	1,818,585	1,734,966	1,633,163
Materials, goods, supplies and utilities	1,463,858	1,899,959	1,407,240
Bank charges and short-term interest	1,200	993	1,102
Interest on long-term debt	204,579	202,672	218,520
Other expenditures	29,490	33,274	39,952
Transfers to organizations and others	426,682	423,168	421,975
Amortization of tangible capital assets	<u>1,792,787</u>	<u>1,922,099</u>	<u>1,881,857</u>
TOTAL EXPENSES	<u>\$ 9,050,716</u>	<u>\$ 9,589,893</u>	<u>\$ 8,994,297</u>

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Statement of Operations *(continued)*

	<i>Budget (Unaudited)</i>	2023	2022
SHORTFALL OF REVENUE OVER EXPENSES – BEFORE OTHER	\$ (169,021)	\$ (236,780)	\$ (287,046)
OTHER			
Government transfers for capital (Schedule 4)	<u>1,319,018</u>	<u>1,059,515</u>	<u>1,523,730</u>
EXCESS OF REVENUE OVER EXPENSES	1,149,997	822,735	1,236,684
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>33,368,893</u>	<u>33,368,893</u>	<u>32,132,209</u>
ACCUMULATED SURPLUS, END OF YEAR	\$ <u>34,518,890</u>	\$ <u>34,191,628</u>	\$ <u>33,368,893</u>

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Municipal Indicators

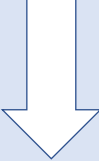
Town of Claresholm 2022

AUDIT OUTCOME		MINISTRY INTERVENTION	
No Concern		No	
TAX BASE BALANCE	TAX COLLECTION RATE	POPULATION CHANGE	CURRENT RATIO
69.21%	95.04%	1.22%	1.86
ACCUMULATED SURPLUS/DEFICIT	ON-TIME FINANCIAL REPORTING (Date Received)	DEBT TO REVENUE PERCENTAGE	DEBT SERVICE TO REVENUE PERCENTAGE
\$5,470,819	April 06, 2023	61.66%	6.40%
INVESTMENT IN INFRASTRUCTURE	INFRASTRUCTURE AGE	INTEREST IN MUNICIPAL OFFICE	
1.82	32.53%	N/A	

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Infrastructure Age

(The depreciated (amortized) value of tangible capital assets as a percentage of original cost. Triggered when the net book value of the tangible capital assets is less than 40% of the original cost)

- 2022 Infrastructure Age 32.53%
 - 2023 Infrastructure Age 32.08%
- 
0.45%
- Investment in Infrastructure 1.82
 - Investment in Infrastructure median 1.69

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Net Debt Position

	<i>Budget (Unaudited)</i>	2023	2022
Increase (Decrease) in Net Assets (Debt)	\$ 443,522	\$ 511,610	\$ 976,550
Net Financial Assets (Debt), Beginning of Year	<u>(228,438)</u>	<u>(228,438)</u>	<u>(1,204,988)</u>
Net Financial Assets (Debt), End of Year	<u>\$ 215,084</u>	<u>\$ 283,172</u>	<u>\$ (228,438)</u>
Median Net Financial Assets			\$ 1,901,146

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Debt Limits

	2023	2022
Total debt limit	\$ 14,029,670	\$ 13,060,877
Total debt (Note 8)	<u>5,016,118</u>	<u>5,368,991</u>
Amount of surplus debt limit	\$ <u>9,013,552</u>	\$ <u>7,691,886</u>
Debt servicing limit	\$ 2,338,278	\$ 2,176,813
Debt servicing	<u>471,151</u>	<u>557,453</u>
Amount of surplus debt servicing limit	\$ <u>1,867,127</u>	\$ <u>1,619,360</u>

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 GREGORY
 HARRIMAN
 & ASSOCIATES LLP
 CHARTERED PROFESSIONAL ACCOUNTANTS

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GREGORY
HARRIMAN
& ASSOCIATES LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Town of Claresholm
111 55 Ave W
Claresholm, Alberta
T0L 0T0

To the Mayor and Members of Council
Town of Claresholm

Dear Sir/Madam:

We have finalized the audit of the Town of Claresholm for the year ended December 31, 2023. We would like to take this opportunity to thank the staff for their cooperation and assistance during the course of this audit. The objective of an audit is to obtain reasonable assurance that the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters.

We are pleased to report there are no administrative or accounting issues.

The purpose of the audit was for the auditor to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters being reported are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

If you have any questions or require assistance with the implementation of any of the above recommendations, please do not hesitate to contact our office. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

Erin Gregory, CPA, CA
Gregory, Harriman & Associates LLP
Chartered Professional Accountants

Town of Claresholm

Consolidated Financial Statements

For the Year Ended December 31, 2023

Draft for discussion purposes only

Town of Claresholm

December 31, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Claresholm is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2023 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

Town Council meets annually with management and external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council is also responsible for the engagement or re-appointment of the external auditors. The Town Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Gregory, Harriman & Associates LLP, Chartered Professional Accountants, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Chief Administrative Officer



INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the consolidated financial statements of Town of Claresholm (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2023, and the results of its operations, changes in its net financial assets (debt) and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Claresholm as at December 31, 2023, the results of its operations, change in its net financial assets (debt) and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Strathmore, Alberta

Gregory, Harriman & Associates LLP
Chartered Professional Accountants

**Town of Claresholm
Consolidated Statement of Financial Position
As at December 31, 2023**

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash (Note 2)	\$ 3,717,139	\$ 2,332,594
Investments (Note 3)	4,165,636	3,065,636
Taxes and grants in place of taxes receivable (Note 4)	170,997	313,665
Trade and other receivables (Note 5)	1,176,273	1,064,566
Land inventory held for resale	9,174	10,370
	<u>9,239,219</u>	<u>6,786,831</u>
LIABILITIES		
Accounts payable and accrued liabilities	575,304	304,942
Employee benefit obligations (Note 6)	554,363	552,407
Deposits	19,040	41,471
Deferred revenue (Note 7)	2,602,572	747,458
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Asset retirement obligation (Note 10)	188,650	-
	<u>8,956,047</u>	<u>7,015,269</u>
NET FINANCIAL ASSETS (DEBT)	<u>283,172</u>	<u>(228,438)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	170,008	130,828
Inventory for consumption	264,130	199,439
Tangible capital assets (Schedule 2)	33,474,318	33,267,064
	<u>33,908,456</u>	<u>33,597,331</u>
ACCUMULATED SURPLUS (Schedule 1) (Note 11)	<u>\$ 34,191,628</u>	<u>\$ 33,368,893</u>
COMMITMENTS AND CONTINGENCIES (Note 18)		

Approved by: _____ Mayor _____ Chief Administrative Officer

**Town of Claresholm
Consolidated Statement of Operations
For the Year Ended December 31, 2023**

	<i>Budget</i> <i>(Unaudited)</i>	2023	<i>2022</i>
REVENUE			
Net municipal taxes (Schedule 3)	\$ 3,745,982	\$ 3,739,547	\$ 3,666,351
User fees and sales of goods	3,481,962	3,582,158	3,538,191
Government transfers for operating (Schedule 4)	650,751	627,334	556,583
Franchise and concession contracts	292,000	291,760	288,994
Licenses and permits	113,500	112,549	107,668
Rental	134,700	143,252	155,857
Other	211,200	186,575	99,505
Investment income	105,000	328,960	148,294
Penalties and costs on taxes	86,600	98,552	106,633
Gain on disposal of capital assets	60,000	242,426	39,175
TOTAL REVENUE	8,881,695	9,353,113	8,707,251
EXPENSES (Schedule 5)			
Legislative	116,150	114,152	115,067
Administration	1,536,466	1,528,736	1,554,106
Policing	224,238	208,834	140,293
Fire	237,464	223,594	247,191
Bylaw enforcement and emergency management	139,548	118,476	137,218
Common and equipment pool	598,057	670,275	625,501
Roads, streets, walks and lighting	932,822	945,906	948,083
Storm sewers and drainage	255,284	254,349	263,491
Water supply and distribution	1,323,456	1,420,244	1,260,666
Wastewater treatment and disposal	506,753	484,189	489,772
Solid waste management	382,934	888,586	431,004
Recycling program	310,477	314,119	297,436
Family and community support services	246,868	259,751	256,527
Cemeteries and crematoriums	24,941	25,770	23,048
Other public health and welfare	28,000	28,757	37,906
Economic development	354,268	278,098	353,422
Planning and development	353,150	322,286	243,334
Parks and recreation	1,062,425	1,101,855	1,149,010
Culture - library and museum	417,415	401,916	421,222
TOTAL EXPENSES	9,050,716	9,589,893	8,994,297
SHORTFALL OF REVENUE OVER EXPENSES - BEFORE OTHER	(169,021)	(236,780)	(287,046)
OTHER			
Government transfers for capital (Schedule 4)	1,319,018	1,059,515	1,523,730
	<u>1,319,018</u>	<u>1,059,515</u>	<u>1,523,730</u>
EXCESS OF REVENUE OVER EXPENSES	1,149,997	822,735	1,236,684
ACCUMULATED SURPLUS, BEGINNING OF YEAR	33,368,893	33,368,893	32,132,209
ACCUMULATED SURPLUS, END OF YEAR	\$ 34,518,890	\$ 34,191,628	\$ 33,368,893

Town of Claresholm
Consolidated Statement of Change in Net Financial Assets (Debt)
For the Year Ended December 31, 2023

	<i>Budget</i> <i>(Unaudited)</i>	2023	<i>2022</i>
EXCESS OF REVENUE OVER EXPENSES	\$ 1,149,997	\$ 822,735	\$ 1,236,684
Acquisition of tangible capital assets	(2,559,262)	(2,193,565)	(2,032,638)
Amortization of tangible capital assets	1,792,787	1,922,099	1,881,857
Loss (gain) on disposal of tangible capital assets	-	(242,426)	(39,175)
Proceeds on disposal of tangible capital assets	60,000	306,638	43,712
	<u>(706,475)</u>	<u>(207,254)</u>	<u>(146,244)</u>
For the Year Ended December 31, 2023			
Net change in inventory for consumption	-	(64,691)	(81,214)
Net change in prepaid expenses	-	(39,180)	(32,676)
	<u>-</u>	<u>(103,871)</u>	<u>(113,890)</u>
INCREASE (DECREASE) IN NET ASSETS (DEBT)	443,522	511,610	976,550
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>(228,438)</u>	<u>(228,438)</u>	<u>(1,204,988)</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ 215,084</u>	<u>\$ 283,172</u>	<u>\$ (228,438)</u>

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**Town of Claresholm
Consolidated Statement of Cash Flow
For the Year Ended December 31, 2023**

	2023	2022
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
Operating		
Excess of revenue over expenses	\$ 822,735	\$ 1,236,684
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	1,922,099	1,881,857
Gain on disposal of tangible capital assets	(242,426)	(39,175)
	2,502,408	3,079,366
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in place of taxes receivables	142,668	(84,814)
Decrease (increase) in trade and other receivables	(111,707)	(427,473)
Decrease (increase) in land inventory held for sale	1,196	2,072
Decrease (increase) in inventory for consumption	(64,691)	(81,214)
Decrease (increase) in prepaid expense	(39,180)	(32,676)
Increase (decrease) in accounts payable and accrued liabilities	270,362	(80,292)
Increase (decrease) in employee benefit obligations	1,956	170,640
Increase (decrease) in deposits	(22,431)	27,977
Increase (decrease) in deferred revenue	1,855,114	(429,329)
Increase (decrease) in asset retirement obligation	188,650	-
	4,724,345	2,144,257
Capital		
Acquisition of tangible capital assets	(2,193,565)	(2,032,638)
Proceeds on disposal of tangible capital assets	306,638	43,712
Cash applied to capital transactions	(1,886,927)	(1,988,926)
Investing		
Decrease (increase) in investments	(1,100,000)	(665,636)
Cash applied to investing transactions	(1,100,000)	(665,636)
Financing		
Repayment of long-term debt	(352,873)	(337,127)
Cash applied to financing transactions	(352,873)	(337,127)
Change in cash and cash equivalents during the year	1,384,545	(847,432)
Net Cash, beginning of year	2,332,594	3,180,026
Net Cash, end of year	\$ 3,717,139	\$ 2,332,594
Net Cash is made up of:		
Unrestricted cash (Note 2)	\$ 1,095,527	1,543,665
Unspent grant funds (Note 2)	2,602,572	747,458
Deposits held (Note 2)	19,040	41,471
	\$ 3,717,139	2,332,594

Town of Claresholm
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2023
(Schedule 1)

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 1,554,855	\$ 3,915,965	\$ 27,898,073	\$ 33,368,893	\$ 32,132,209
Excess of revenue over expenses	822,735	-	-	822,735	1,236,684
Unrestricted funds designated for future use	(1,691,787)	1,691,787	-	-	-
Restricted funds used for operations	465,031	(465,031)	-	-	-
Current year funds used for tangible capital assets	(1,229,417)	(775,498)	2,004,915	-	-
Disposal of tangible capital assets	64,213	-	(64,213)	-	-
Annual amortization expense	1,922,099	-	(1,922,099)	-	-
Capital long term debt repaid	(352,874)	-	352,874	-	-
Change in accumulated surplus	-	451,258	371,477	822,735	1,236,684
BALANCE, END OF YEAR	\$ 1,554,855	\$ 4,367,223	\$ 28,269,550	\$ 34,191,628	\$ 33,368,893

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**Town of Claresholm
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2023
(Schedule 2)**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2023	2022
COST:								
BALANCE, BEGINNING OF YEAR	\$ 1,506,873	\$ 2,467,104	\$ 17,128,634	\$ 77,241,320	\$ 2,203,821	\$ 1,710,902	\$ 102,258,654	\$ 100,521,666
Acquisition of tangible capital assets	-	236,835	259,892	418,903	50,316	757,327	1,723,273	1,943,120
Construction in progress	-	-	62,351	407,941	-	-	470,292	89,518
Disposal of tangible capital assets	(41,623)	-	-	(21,092)	(51,516)	-	(114,231)	(295,650)
BALANCE, END OF YEAR	1,465,250	2,703,939	17,450,877	78,047,072	2,202,621	2,468,229	104,337,988	102,258,654
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	1,173,709	7,170,782	57,602,581	1,669,402	1,375,116	68,991,590	67,400,846
Annual amortization	-	114,728	346,574	1,119,551	137,604	203,642	1,922,099	1,881,857
Accumulated amortization on disposals	-	-	-	(19,959)	(30,060)	-	(50,019)	(291,113)
BALANCE, END OF YEAR	-	1,288,437	7,517,356	58,702,173	1,776,946	1,578,758	70,863,670	68,991,590
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 1,465,250	\$ 1,415,502	\$ 9,933,521	\$ 19,344,899	\$ 425,675	\$ 889,471	\$ 33,474,318	\$ 33,267,064
2022 Net Book Value of Tangible Capital Assets	\$ 1,506,873	\$ 1,293,395	\$ 9,957,852	\$ 19,638,739	\$ 534,419	\$ 335,786	\$ 33,267,064	

Town of Claresholm
Schedule of Property and Other Taxes
For the Year Ended December 31, 2023
(Schedule 3)

	<i>Budget (Unaudited)</i>	2023	2022
TAXATION			
Real property taxes	\$ 5,080,095	\$ 5,085,261	\$ 4,962,261
Linear property taxes	135,120	137,589	131,986
Government grants in place of property taxes	31,764	20,324	31,028
Special assessments and local improvements	3,290	-	-
	<u>5,250,269</u>	<u>5,243,174</u>	<u>5,125,275</u>
REQUISITIONS			
Alberta School Foundation Fund	1,344,142	1,344,142	1,338,136
Porcupine Hills Lodge	159,485	159,485	120,788
Designated Industrial Property	660	-	-
	<u>1,504,287</u>	<u>1,503,627</u>	<u>1,458,924</u>
NET MUNICIPAL PROPERTY TAXES	<u>\$ 3,745,982</u>	<u>\$ 3,739,547</u>	<u>\$ 3,666,351</u>

Draft for discussion purposes only

Town of Claresholm
Schedule of Government Transfers
For the Year Ended December 31, 2023
(Schedule 4)

	<i>Budget (Unaudited)</i>	2023	2022
TRANSFERS FOR OPERATING			
Provincial Government	\$ 432,912	\$ 406,071	\$ 353,745
Other Local Governments	217,839	221,263	202,838
	<u>650,751</u>	<u>627,334</u>	<u>556,583</u>
TRANSFERS FOR CAPITAL			
Provincial Government	611,755	710,489	850,337
Federal Government	707,263	349,026	673,393
	<u>1,319,018</u>	<u>1,059,515</u>	<u>1,523,730</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 1,969,769</u>	<u>\$ 1,686,849</u>	<u>\$ 2,080,313</u>

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Town of Claresholm
Schedule of Consolidated Expenses by Object
For the Year Ended December 31, 2023
(Schedule 5)

	<i>Budget</i> <i>(Unaudited)</i>	2023	2022
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 3,313,535	\$ 3,372,762	\$ 3,390,488
Contracted and general services	1,818,585	1,734,966	1,633,163
Materials, goods, supplies and utilities	1,463,858	1,899,959	1,407,240
Bank charges and short-term interest	1,200	993	1,102
Interest on long-term debt	204,579	202,672	218,520
Other expenditures	29,490	33,274	39,952
Transfers to organizations and others	426,682	423,168	421,975
Amortization of tangible capital assets	1,792,787	1,922,099	1,881,857
	<u>\$ 9,050,716</u>	<u>\$ 9,589,893</u>	<u>\$ 8,994,297</u>

Draft for discussion purposes only

Town of Claresholm
Schedule of Segmented Disclosure
For the Year Ended December 31, 2023
(Schedule 6)

	General Government	Protective Services	Transportation Services	Environmental Services	Public Health Services	Planning & Development	Recreation & Culture	Total
REVENUE								
Net municipal taxes	\$ 3,739,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,739,547
User fees and sales of goods	12,134	39,392	29,086	3,116,447	21,804	180,107	183,188	3,582,158
Government transfers for operating	82,387	9,000	-	-	238,044	202,051	95,852	627,334
Investment income	328,960	-	-	-	-	-	-	328,960
Penalties and cost of taxes	94,899	3,653	-	-	-	-	-	98,552
Licenses and permits	25,690	7,875	-	-	-	78,984	-	112,549
Franchise and concession contracts	291,760	-	-	-	-	-	-	291,760
Rental	48,751	-	-	-	-	-	94,501	143,252
Government transfers for capital	17,966	-	167,826	616,987	-	-	256,736	1,059,515
Other revenues	36,431	-	-	115,586	12,192	-	22,366	186,575
Gain on disposal of tangible capital assets	-	-	23,311	-	-	-	219,115	242,426
	<u>4,678,525</u>	<u>59,920</u>	<u>220,223</u>	<u>3,849,020</u>	<u>272,040</u>	<u>461,142</u>	<u>871,758</u>	<u>10,412,628</u>
EXPENSES								
Salaries and wages	805,317	230,194	500,821	715,059	165,715	304,723	650,933	3,372,762
Contract and general services	415,625	243,754	154,060	557,072	20,146	266,720	77,589	1,734,966
Goods and supplies	106,365	46,453	556,171	934,481	49,081	608	206,800	1,899,959
Bank charges	993	-	-	-	-	-	-	993
Long term debt interest	69,167	-	-	133,505	-	-	-	202,672
Other expenses	29,237	-	-	160	3,877	-	-	33,274
Transfers to organizations and others	95,132	-	-	-	75,036	-	253,000	423,168
	<u>1,521,836</u>	<u>520,401</u>	<u>1,211,052</u>	<u>2,340,277</u>	<u>313,855</u>	<u>572,051</u>	<u>1,188,322</u>	<u>7,667,794</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES, BEFORE AMORTIZATION	3,156,689	(460,481)	(990,829)	1,508,743	(41,815)	(110,909)	(316,564)	2,744,834
Amortization expense	121,194	30,504	659,479	766,860	422	27,383	316,257	1,922,099
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>\$ 3,035,495</u>	<u>\$ (490,985)</u>	<u>\$ (1,650,308)</u>	<u>\$ 741,883</u>	<u>\$ (42,237)</u>	<u>\$ (138,292)</u>	<u>\$ (632,821)</u>	<u>\$ 822,735</u>

Segmented Disclosure (Note 20)

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1) SIGNIFICANT ACCOUNTING POLICIES

The Town of Claresholm ("the Town") is a Municipality in the Province of Alberta. The consolidated financial statements are the representations of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town of Claresholm are as follows:

A. Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health care, social and other external organizations that are not controlled by the municipal reporting entity.

These statements exclude trust assets that are administered for the benefit of external parties.

Interdepartmental and organizational transactions and balances are eliminated.

B. Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

C. Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. The amounts recorded for valuation of tangible capital assets, the useful lives, related amortization of tangible capital assets as well as indeterminate settlement date for related asset retirement obligation of tangible capital assets are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

continues ...

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1) SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Valuation of Financial Assets and Liabilities

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost
Short-term investments	Cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Long-term debt	Amortized cost

E. Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

F. Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any excess collections or under-levies of the prior year.

G. Land Inventory Held for Resale

Land inventory held for resale is recorded at the lower of cost or net realizable value. Cost includes the costs for land acquisition and improvements required to prepare the land for servicing, such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as capital assets under their respective function.

H. Tax Revenue

Tax revenue are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

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Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1) SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Asset Retirement

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event given rise of the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or other with extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows of the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

J. Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

K. Deferred Revenues

Deferred revenues represent government transfers, donations, and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met. Interest earned on deferred revenues, reserves, and offsite levies are calculated using an average investment earnings monthly.

L. Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met by the Town, and reasonable estimates of the amounts can be determined.

continues ...

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1) SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the consolidated Change in Net Financial Assets (Debt) for the year.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost, less residual value of the tangible capital asset, is amortized as follows:

	YEARS	METHOD
Land improvements	10-25	straight line
Buildings	25-50	straight line
Engineered structures	5-75	declining balance
Machinery and equipment	5-40	declining balance
Vehicles	10-25	declining balance

For assets that are amortized using the declining balance method they will be amortized at rates based on their maximum useful lives as per the following formula: $(1/\text{useful life})^3$

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

iv. Inventories

Inventories held for consumption are recorded at the lower of cost or net realizable value with cost determined by the average cost method.

v. Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

continues ...

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1) SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Future Accounting Standard Pronouncements

The following summarizes upcoming changes to Canadian public sector accounting standards. In 2024, the Town will continue to assess the impact and prepare for the adoption of these standards. While the timing of the standard adoption may vary, certain standards must be adopted concurrently. The requirements in Financial Statement Presentation (PS1201), Financial Instruments (PS3450), Foreign Currency Translations (PS2601) and Portfolio Investments (PS3041) must be implemented at the same

i. Revenue

PS3400, Revenue establishes standards on how to account for and report on revenue, specifically in regard to revenue arising from transactions with performance obligations (exchange transactions) and those without performance obligations (non-exchange transactions). This standard is applicable for fiscal years beginning on or after April 1, 2023.

ii. Purchased Intangibles

PSG-8, Purchased Intangibles, allows for purchased intangible assets to be recognized as assets in the public sector entity's financial statements. This standard is applicable for fiscal years beginning on or after April 1, 2023.

iii. Public Private Partnerships

PS3160, Public Private Partnerships, establishes standards on how to account for certain arrangements between public and private entities. The standard provides guidance on situations where a public entity acquires infrastructure assets using a private sector partner that designed, builds, or finances the infrastructure asset past the point where it is ready for use. This standard is applicable for fiscal years beginning on or after April 1, 2023.

2) CASH

	<u>2023</u>	<u>2022</u>
Chequing account	\$ 2,362,058	\$ 456,303
Savings - Reserves	896,013	1,444,440
Savings - Operating	331,524	314,109
Savings - Deferred revenue	127,544	117,742
	<u>\$ 3,717,139</u>	<u>\$ 2,332,594</u>

The Town received Government grants and funding that are restricted in their use and are to be utilized as funding for operating or capital projects. Since the projects have not been completed for which the funding has been received, \$2,602,572 (2022 - \$747,458) is not available for general use by the Town (Note 7).

Included in cash is \$19,040 (2022 - \$41,471) of deposit liability funds which are not available for current purposes.

A temporary overdraft has been authorized by Bank of Montreal to a maximum of \$450,000 which bears interest at prime plus 0%, with an effective rate of 7.20%.

A settlement risk line of credit for payroll electronic funds transfer payments has been authorized by Bank of Montreal to a maximum of \$500,000.

Security pledged on these temporary loans includes a general security agreement. As at December 31, 2023 there were no balances outstanding on these loans.

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

3) INVESTMENTS	<u>2023</u>	<u>2022</u>
GIC - Reserves	\$ 2,356,536	\$ 2,056,536
GIC - Operating	1,809,100	1,009,100
	<u>\$ 4,165,636</u>	<u>\$ 3,065,636</u>

Investments are comprised of Canaccord Genuity Wealth Management GICs bearing interest from 1.4% to 5.6% maturing between January 2024 and July 2025, and a Laurentian Bank GIC bearing interest of 6.0% maturing February 2025.

4) TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE	<u>2023</u>	<u>2022</u>
Current year	\$ 137,384	\$ 254,362
Arrears	33,613	59,303
	<u>\$ 170,997</u>	<u>\$ 313,665</u>

5) TRADE AND OTHER RECEIVABLES	<u>2023</u>	<u>2022</u>
Trade accounts	\$ 889,818	\$ 579,565
Due from Provincial government	157,633	350,987
Goods and Services Tax receivable	90,164	68,366
Local improvement levies	29,594	32,883
Due from local governments	9,064	32,765
	<u>\$ 1,176,273</u>	<u>\$ 1,064,566</u>

6) EMPLOYEE BENEFIT OBLIGATIONS	<u>2023</u>	<u>2022</u>
Vacation	\$ 278,317	\$ 245,267
Sick time	276,046	307,140
	<u>\$ 554,363</u>	<u>\$ 552,407</u>

The employee benefit obligations liability is comprised of the vacation and sick time that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year.

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Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

7) DEFERRED REVENUE	2023	Received	Recognized	2022
MSI capital grant	\$ 1,272,069	1,868,995	(616,730)	\$ 19,804
CGBF capital grant	521,344	492,481	(189,599)	218,462
Alberta settlement and integration	186,040	282,093	(153,065)	57,012
Community facility enhancement	155,065	248,825	(93,760)	-
Cemetery	110,099	9,800	(11,078)	111,377
Sundry trust	99,092	64,282	(95,985)	130,795
FCSS	74,794	28,386	(20,861)	67,269
Offsite levies	74,505	3,913	-	70,592
Subdivision fund	46,395	5,539	-	40,856
Skate park	28,186	15,000	-	13,186
Northern and regional economic grant	18,325	52,430	(34,105)	-
Taxi token prepayments	5,709	168	-	5,541
Parking fund	4,315	227	-	4,088
Parks Society	2,819	-	-	2,819
Walking path fund	2,329	122	-	2,207
Winter festival	1,486	-	-	1,486
Rural physician associate program	-	-	(1,964)	1,964
	\$ 2,602,572	\$ 3,072,261	\$ (1,217,147)	\$ 747,458

Deferred revenue is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Municipal Sustainability Initiative:

Funding in the amount of \$1,868,995 was received in the current year from the Municipal Sustainability Initiative. This included the release of the 2021 allocation of \$997,741, the 2022 allocation of \$404,602, and the 2023 allocation of \$404,602, plus \$62,050 of interest earned on these funds. These funds are from the capital component of the program and restricted to eligible capital projects, as approved under the funding agreement, which are scheduled for completion in 2025.

Canada Community-Building Fund:

Funding in the amount of \$492,481 was received in the current year from the Canada Community-Building Fund. This included the release of the 2022 allocation of \$226,520 and the 2023 allocation of \$236,634, plus \$29,327 of interest earned on these funds. These funds are restricted to eligible capital projects, as approved under the funding agreement, which are scheduled for completion in 2025.

Community Facility Enhancement Program:

Funding in the amount of \$248,825 was received in the current year from the Community Facility Enhancement Program, and are restricted to eligible capital projects, as approved under the funding agreements. The Town is not eligible to apply for funding through this program directly, and so funding is received through partnerships with other organizations. Amounts received included \$125,000 through partnership with the Kinsmen Club of Claresholm (1989) for the redevelopment of Amundsen Park, which is scheduled for completion in 2024, and \$123,825 through partnership with the Claresholm Community Centre Association for renovations/upgrades to the Community Centre building, which is scheduled for completion in 2025.

Unexpended funds related to the advance are supported by cash and short-term investments of \$2,602,572 held exclusively for these projects (Note 2).

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

8) LONG TERM DEBT	2023	2022
Utility supported debentures	\$ 2,574,929	\$ 2,727,636
Tax supported debentures	2,441,189	2,641,355
	5,016,118	5,368,991
Less: Current portion of long term debt	(283,109)	(352,874)
	\$ 4,733,009	\$ 5,016,117

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2024	283,109	188,042	471,151
2025	295,407	175,744	471,151
2026	308,282	162,869	471,151
2027	321,762	149,388	471,150
2028	335,878	135,273	471,151
Thereafter	3,471,680	889,565	4,361,245
	\$ 5,016,118	\$ 1,700,881	\$ 6,716,999

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.638% to 5.240% per annum and matures in periods 2028 through 2050. The average annual interest rate is 3.63% (4.19% for 2022). Debenture debt is issued on the credit and security of the Town of Claresholm at large.

Interest on long-term debt amounted to \$202,672 (2022 - \$218,520). The Town's total cash payments for interest in 2023 were \$204,579 (2022 - \$220,326).

9) DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt limits as defined by Alberta Regulation 255/2000 for the Town be disclosed as follows:

	2023	2022
Total debt limit	\$ 14,029,670	\$ 13,060,877
Total debt (Note 8)	5,016,118	5,368,991
Amount of surplus debt limit	\$ 9,013,552	\$ 7,691,886
Debt servicing limit	\$ 2,338,278	\$ 2,176,813
Debt servicing	471,151	557,453
Amount of surplus debt servicing limit	\$ 1,867,127	\$ 1,619,360

The debt limit is calculated at 1.5 times revenue of the municipality, as defined in Alberta Regulation 255/2000, and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

10) ASSET RETIREMENT OBLIGATION

Asbestos abatement:

The Town owns three buildings which contain asbestos and, therefore, the Town is legally required to perform abatement activities upon renovation or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. The construction of the building structures with asbestos were completed prior to April 1, 2022 and that based on the allowed prospective adoption of PSAB 3280 the obligation, has been recognized in the current year. Undiscounted future cash flows expected are an abatement cost in years 2038, 2045 and 2049 of \$99,262, \$57,111 and \$326,424 respectfully. The estimated total liability of \$188,650 (2022 - \$0) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 7.20% and assuming annual inflation of 3.00%. The Town has not designated assets for settling the abatement activities.

	2023	2022
Balance, beginning of year	\$ -	\$ -
Liabilities incurred	188,650	-
Estimated total liability	\$ 188,650	\$ -

11) ACCUMULATED SURPLUS

Accumulated surplus consists of internally restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2023	2022
Unrestricted surplus	\$ 1,554,855	\$ 1,554,855
Internally restricted surplus (reserves) (Note 13)	4,367,223	3,915,965
Equity in tangible capital assets (Note 12)	28,269,550	27,898,073
	\$ 34,191,628	\$ 33,368,893

12) EQUITY IN TANGIBLE CAPITAL ASSETS

	2023	2022
Tangible capital assets (Schedule 2)	\$ 104,337,988	\$ 102,258,654
Accumulated amortization (Schedule 2)	(70,863,670)	(68,991,590)
Long term debt - Capital (Note 8)	(5,016,118)	(5,368,991)
Asset retirement obligation (Note 10)	(188,650)	-
	\$ 28,269,550	\$ 27,898,073

Draft for discussion purposes only

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

13) RESERVES

Reserves for operating and capital activities are as follows:

	<u>2023</u>	<u>2022</u>
Operating		
General	193,628	161,908
Trust accounts	57,960	55,603
Policing costs	56,060	37,397
Office	33,907	16,873
Fill dirt	28,878	17,704
Economic development	20,657	22,450
Healthcare professional recruitment	11,817	13,130
Events	4,449	-
Cemetery	815	782
	<u>408,171</u>	<u>325,847</u>
Capital		
Water and sewer	2,466,429	2,074,145
Land and development	1,059,006	721,973
Fire	288,172	267,561
General	123,511	40,835
Arena	105,011	92,033
Recreation	72,481	50,434
Acreage assessment	45,956	44,087
Parks and pathways	44,429	42,517
Cemetery	36,787	29,466
Tamarack subdivision	28,382	27,228
Enforcement vehicle	16,583	9,111
Emergency management	15,000	-
Tax recovery land	13,377	12,833
Playground rehabilitation	11,330	10,869
Garbage and recycling equipment	(367,402)	167,026
	<u>3,959,052</u>	<u>3,590,118</u>
	<u>\$ 4,367,223</u>	<u>\$ 3,915,965</u>

Draft for discussion purposes only

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

14) SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary ¹	Benefits and Allowances ²	Total 2023	Total 2022
Council				
Mayor / Councillor Schlossberger	\$ 15,654	\$ 840	\$ 16,494	16,783
Councillor Carlson	12,362	627	12,989	11,702
Councillor Cutler	14,365	747	15,112	11,626
Councillor Kettles	11,785	593	12,378	11,421
Councillor Meister	14,384	748	15,132	15,557
Councillor Zimmer	11,199	539	11,738	11,738
Councillor Ross	4,085	224	4,309	-
Mayor Petrovic	4,009	237	4,246	19,368
	<u>87,843</u>	<u>4,555</u>	<u>92,398</u>	<u>98,195</u>
Chief Administrative Officer	137,700	27,842	165,542	163,284
Designated Officers (2023:6 positions, 2022: 6 positions)	471,476	108,411	579,887	508,605
	<u>\$ 697,019</u>	<u>\$ 140,808</u>	<u>\$ 837,827</u>	<u>\$ 770,084</u>

- 1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- 2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments, made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plants, professional memberships, and tuition.

Benefits and allowances also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

15) LOCAL AUTHORITIES PENSION PLAN

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 291,000 people and 437 employers. The LAPP is financed by the employer and employee contributions and investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Town is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.23% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.23% on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2023 were \$171,057 (2022 - \$180,046). Total current service contributions by the employees of the Town to the LAPP in 2023 were \$152,229 (2022 - \$160,326).

At December 31, 2022 the LAPP disclosed an actuarial surplus of \$12.67 billion.

For further information of the amount of LAPP deficiency/surplus information see:
www.lapp.ca/page/annual-reports

16) FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash, investments, taxes and grants in place of taxes receivable, trade and other receivables, accounts payable and accrued liabilities, employee benefit obligations, deposits and long term debt. It is management's opinion that the Town is not exposed to significant interest or currency risk arising from these financial instruments. Taxes receivables and requisition over/under-levy are compulsory in nature, rather than contractual, however the Town manages risk exposure on these items similar to other receivables and payables.

Credit Risk

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

17) BUDGET AMOUNTS

The 2023 budget for the Town was approved by Council on April 24, 2023 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

Budget surplus per financial statements	\$	1,149,997
Less: Capital expenses		(2,559,262)
Long-term debt repayments		(352,874)
Transfers to reserves		(1,119,272)
Add: Amortization		1,792,787
Transfers from reserves		1,088,624
<hr/>		
Equals: Balanced budget	\$	-
<hr/>		

Town of Claresholm
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

18) COMMITMENTS AND CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. Under the terms of membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

19) CONTAMINATED SITES LIABILITY

The Town has adopted PS3260 liability for contaminated sites. The Town did not identify any financial liabilities in 2023 (2022 - nil) as a result of this standard.

20) SEGMENTED DISCLOSURE

The Town provides a range of services to its ratepayers. For each reporting segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

General government includes council and other legislative, and general administration. Protective services includes bylaw enforcement, police, and fire. Transportation includes roads, streets, walks and lighting. Planning and development includes land use planning, zoning and subdivision land and development. Public health and welfare includes family and community support. Recreation and culture includes parks and recreation, libraries, museums and halls. Environmental use and protection includes water supply and distribution, wastewater treatment and disposal, and waste management.

21) COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

Draft for discussion purposes only

ACTION ITEMS



REQUEST FOR DECISION

Meeting: April 8, 2024
Agenda Item: 1

Reserve Transfers – December 31, 2023

DESCRIPTION:

Administration requires a motion of Council in order to allocate unrestricted funds to restricted funds (Reserves) included in the draft 2023 Financial Statements prior to the 2023 Financials being accepted.

BACKGROUND:

On March 26, 2024, the Audit & Finance Committee and Administration reviewed the draft 2023 Audited Financial Statements received from Gregory Harriman and Associates LLP. After an in-depth review of the statements with the committee, presented by Administration, a discussion was held regarding transactions that have occurred during the year, including transfer out of and into reserves and what the current reserve balances are. A discussion was then had as to what transfers the committee wanted to recommend to Council. Many of these reserve transfers were already approved in the 2023 budget or approved by Council Resolution during the year for specified projects and then there was a few year-end transfers into reserves to set aside 2023 surpluses for future use.

COSTS / SOURCE OF FUNDING:

The committee made a recommendation to Council for transfers to or from reserves as follows, which includes amounts in the 2023 budget and motions made by council during the year, but often with updated exact numbers/costs:

- Transfers from Operational Reserves in the amount of \$53,756, which includes approximately:
 - \$37.5K to adjust for timing variance on Provincial Policing Costs for when funds are collected in taxes and the period the fees relate to,
 - \$9.5K of reserve funds used to fund a few non-regular projects/purchases including Questica budgeting software implementation, municipal portion of grant funded broadband study, and some website maintenance/upgrades.
 - \$5K to fund all of council going to AB Muni's 2023 Convention after the bi-election.
 - \$2K of reserve funds for healthcare professional recruitment activities.

- Transfers into Operational Reserves in the amount of \$136,079 which includes approximately:
 - \$56K for policing fund carryover
 - \$38K carryforward funding from incomplete projects or programs that were underbudget in 2023, to fund further work or development in these areas in future years.
 - \$13K for interest earned on reserve funds
 - \$29K of 2023 operations surplus into General Operational Reserve to address future opportunities or mitigate tax increases.

- Transfers from Capital Reserves in the amount of \$1,186,774, which includes utilizing reserves as follows:
 - \$500K water and sewer capital reserve to partially fund the Hwy #2 Sewer Repairs, 45th Ave Water Main replacement/upsized; WestlInn Storm Water Outfall; and the Bulk Water Station Replacement.

- \$552K for purchase for purchase of the new garbage truck and purchase of new commercial garbage bins and residential curbside collection totes.
 - \$71K from the land and development capital reserve to partially fund the matching portion for the grant funded ASP for North Point, preliminary engineering for the development of Pine Place, and the Westlynn Storm Outfall project to facilitate the development of the Parade Staging Grounds.
 - \$44K for design and assessment of fire hall renovation project
 - \$15K Town contribution to Amundsen Park grant funded redesign.
 - \$5 K for Community Hall building assessment.
- Transfers into Capital Reserves of \$1,555,708 which includes:
 - \$824K of utility fees for future capital replacements of equipment and underground infrastructure. \$792K of this is water and sewer utilities, with remaining \$32K being garbage and recycling.
 - \$380K of gain/proceeds on sale of land reserved to facilitate future development,
 - \$140K of interest earned on reserve funds,
 - \$60K for the Fire Department capital reserve,
 - \$48K for recreation, \$8.7K of this specifically for the Arena and the rest general recreation use.
 - \$15K for emergency management capital investments, such as purchase of a generator for the incident command post.
 - \$6K for future cemetery capital, such as expansion or additional columbarium
 - \$2K to save for future replacement of our bylaw enforcement vehicle.
 - \$81K additional surplus transferred to general capital reserve to address unforeseen capital costs or mitigate against inflationary cost increases.

RECOMMENDED ACTION:

Council pass motions to approve the transfers as presented.

PROPOSED REOLUTIONS:

Moved by Councillor _____ to transfer out of reserve funds for 2023 operational and capital purposes in the amount of \$1,240,531 for the year ended December 31, 2023 as follows:

Transfers from Operating Reserves

- General - \$5,133
- Policing - \$37,398
- Healthcare Professional Recruitment - \$1,793
- Economic Development - \$2,633
- Office - \$6,800

Transfers from Capital Reserves

- Recreation - \$5,500
- Fire - \$44,385
- Parks and pathways - \$14,894
- Water and Sewer – \$499,632
- Land & Development - \$70,604
- Garbage and Recycling Equipment - \$551,759

Moved by Councillor _____ to transfer 2023 unrestricted surplus funds of \$1,691,787 to Reserves for the year ended December 31, 2023 as follows:

Transfers to Operating Reserves

- General – \$36,853
- Policing Costs - \$56,060
- Healthcare Professional Recruitment - \$480
- Trust accounts - \$2,356

Economic Development - \$840
Office - \$23,834
Fill dirt - \$11,174
Cemetery - \$33
Events - \$4,449

Transfers to Capital Reserves

General – \$82,676
Arena – \$12,979
Recreation - \$27,547
Fire - \$69,996
Parks and pathways - \$16,806
Water and sewer – \$891,916
Land & Development – \$407,637
Garbage & recycling equipment – \$17,331
Acreage assessment - \$1,869
Tamarack Subdivision - \$1,154
Playground rehabilitation – \$461
Enforcement vehicle - \$2,471
Tax recovery land - \$544
Cemetery - \$7,321
Emergency Management - \$15,000

Attachments:

Reserve Schedule

PREPARED BY: Blair Bullock, CPA, CA – Director of Corporate Services

APPROVED BY: Abe Tinney – CAO

DATE: April 3, 2024

**TOWN OF CLARESHOLM
RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2023**

NAME	BALANCE			INTEREST (Transfer in)	BALANCE
	DEC 31/22	TRANSFER OUT	TRANSFER IN		DEC 31/2023
General Reserves					
General	161,907.75	(5,132.87)	26,852.90	7,674.90	193,627.78
Policing Costs	37,397.50	(37,397.50)	-	-	56,059.50
Healthcare Professional Recruitment	13,130.21	(1,793.37)	480.49	480.49	11,817.33
Trust accounts	55,603.49	-	2,356.62	2,356.62	57,960.11
Economic development	22,450.00	(2,632.50)	839.92	839.92	20,657.42
Office	16,872.82	(6,800.00)	426.91	426.91	33,906.59
Fill dirt	17,704.13	-	11,174.18	1,174.18	28,878.31
Cemetery	782.24	-	33.15	33.15	815.39
Events	-	-	-	-	4,448.72
	<u>325,848.14</u>	<u>-53,756.24</u>	<u>42,164.17</u>	<u>12,986.17</u>	<u>408,171.15</u>
Capital Reserves					
General	40,834.78	-	1,730.69	1,730.69	123,510.85
Arena	92,032.72	-	12,978.70	4,269.70	105,011.42
Recreation	50,434.05	(5,500.00)	27,547.04	2,947.04	72,481.09
Fire	267,561.14	(44,385.00)	30,306.46	10,306.46	293,172.48
Parks and pathways	42,516.89	(14,894.25)	16,806.46	1,806.46	44,429.10
Water and sewer	2,074,144.85	(499,631.88)	891,915.66	100,283.56	2,466,428.63
Land & development	721,972.91	(70,604.33)	27,606.74	27,606.74	1,059,006.03
Garbage & Recycling equipment	167,025.86	(551,758.96)	17,331.16	(14,938.35)	(367,401.94)
Acreage assessment	44,087.57	-	1,868.55	1,868.55	45,956.12
Tamarack subdivision	27,228.25	-	1,154.01	1,154.01	28,382.26
Playground Rehabilitation	10,869.03	-	460.66	460.66	11,329.69
Enforcement vehicle	9,111.67	-	2,470.94	470.94	11,582.61
Tax recovery land	12,833.00	-	543.90	543.90	13,376.90
Cemetery	29,465.78	-	7,320.70	1,495.70	36,786.48
Emergency Management	-	-	-	-	15,000.00
	<u>3,590,118.50</u>	<u>-1,186,774.42</u>	<u>1,040,041.67</u>	<u>140,006.06</u>	<u>3,959,051.72</u>
	<u>3,915,966.64</u>	<u>-1,240,530.66</u>	<u>1,082,205.85</u>	<u>152,992.24</u>	<u>4,367,222.87</u>



REQUEST FOR DECISION

Meeting: April 8, 2024
Agenda Item: 2

2023 AUDITED FINANCIAL STATEMENTS

DESCRIPTION:

Council must pass a motion to accept the Audited Financial Statements for the year ended December 31, 2023.

Annually we must also pass a motion to appoint the Town's Auditor. In 2023 we exercised an option to continue with Gregory Harriman & Associates for another 2-years, which included 2023 and the upcoming 2024 Audit. Gregory Harriman & Associates has been great to work with and we have been happy with their work.

BACKGROUND:

Erin Gregory, CPA, CA from Gregory Harriman & Associates LLP will present the draft Financial Statements for the year ended December 31, 2023 to Council with transfers to reserves included as noted in the 2023 Reserve Transfers RFD.

RECOMMENDED ACTION:

Council pass a motion to accept the Audited Financial Statements for the year ended December 31, 2023 as presented. The statements were reviewed by the Audit and Finance Committee on March 26, 2024 and they have recommended Council accept the statements.

PROPOSED RESOLUTION:

Moved by Councillor _____ to accept the Audited Financial Statements for the year ended December 31, 2023 as presented.

Moved by Councillor _____ to appoint Gregory Harriman and Associates LLP as the Town of Claresholm Auditor for the 2024 fiscal year.

Attachments:

2023 Draft Financials

Applicable Legislation:

Municipal Government Act, RSA 2000, Chapter M-26 Section 276 to 281

PREPARED BY: Blair Bullock, CPA, CA - Director of Corporate Services

APPROVED BY: Abe Tinney, CAO

DATE: April 3, 2024



REQUEST FOR DECISION

Meeting: April 8, 2024
Agenda Item: 3

2024 FINAL BUDGET

DESCRIPTION / BACKGROUND:

On December 11, 2023 Council adopted the 2023 interim operating and capital budgets. Every year prior to the presenting of the Property Tax Rate Bylaw we update the budget and pass as the Final Budget. Updates generally include items such as requisitions and grants from the Province and from the Lodge that aren't received until sometime in March. As well, the yearend audit is completed for the prior year so we have better prior year actual figures to arrive at a more accurate budget for the upcoming year, including carryforward funding/project costs, especially for ongoing capital projects.

Attached is a draft copy of the updated budget for Council's approval and adoption.

BUDGET CHANGES

There were a number of adjustments from the interim budget adopted in December to the proposed final budget attached here. The significant adjustments were as follows:

- Operating Budget Changes include:
 - Addition of a new special tax levy proposed to fund current and future capital projects related to recreation infrastructure. This is a \$360K additional tax levy, representing approximately a 9.6% tax increase.
 - The property tax revenue outside of this new special tax levy however has decreased from the proposed 4.5% increase in the interim budget to 3.6%.
 - Increased requisition amounts for Porcupine Hills Lodge (\$37K) and Education (80K) from interim budget estimates.
 - Decrease in economic development budget, primarily in wages due to a restructuring and decrease in staffing.
 - Net increase in the cost of the Aquatic Centre operations primarily related to wages and benefits of staffing with increased utilization and programming as residents slowly return to pre-Covid use.
 - Additional revenues for the Arena based on the anticipated contract with NJHL (\$11,500) and increased funding from the MD for inflationary cost increases as part of the ICF Recreation agreement (\$5,000)
 - Increased operating grant funding from the new Local Government Fiscal Framework than conservatively budgeted for in the interim budget (\$22,800 increase).
 - Reduced revenue from penalties on taxes, based on what taxes were outstanding on December 31, 2023 (\$30K)
 - Other inflationary cost increases totaling \$39K, including insurance (\$9K), Utilities (\$18K), Planning fees (\$4K) and others.
- Other operating budget changes had no net effect on taxes, including:
 - Carryforward of a few grant funded projects from 2023, including FCM Building Energy Monitoring Project, NRED grant for ASP for North Point and Broadband Study, and adjustments in FCSS funding and related expenses.
 - Reduction in budgeted (anticipated) revenues from water and sewer utility based on decreased water usage with water restrictions, as well as increased costs of water utility with aging infrastructure and poorer water quality with draught conditions. This is offset with a

- reduction in transfers to reserves for the year.
- Adjustment in the amount of investment income expected, offset by increase in transfer to reserves as the interest is being earned on reserve funds
- A few reserve funded additional purchases/projects including development of electronic forms for paperless workflow and new AFRACS radio for the fire command truck.
- Capital Budget Changes
 - Carryforward and expansion of the Amundsen Park Redevelopment project to reflect the receipt and use of an Enabling Accessibility Grant of \$100,000 that was received unexpectedly (we had been informed the year previous that we were unsuccessful in our application).
 - Carryforward and expansion of the Storm Water Outfall project. Original plans were to only go from the golf course ponds, along Westlynn Dr. to Hwy 520, however it has since been determined they can't install the vault required at Hwy 520 without disturbing, or digging up, the entire width of the highway, and so it was determined it is best to continue the line all the way across rather than have to dig it up a second time in a couple years when we proceed. with the last section of this phase of the storm water masterplan, so it is cheaper to just finish it up now.
 - The Centennial Park Playground project, we were unsuccessful with the CFEP grant, so this project is being deferred to 2025.
 - The Community Centre Accessibility project is being delayed to early 2025 based on preference of the Community Hall Board for when it is best to close the facility for the project.
 - Update in the pricing and funding of the Skate Park project.

This was our third budget year after implementing our new Community Grants policy, requiring community organizations that receive operational funding from the Town to submit an application for funding request, instead of continuing to provide them the same funding as the previous year. We received 6 applications in February which were reviewed by Administration and the Audit and Finance Committee. Funding amounts approved, and included in this budget, are unchanged from 2023 and are as follows:

- Claesholm Public Library - \$178,000
- Claesholm Golf Course - \$50,000
- Claesholm Child Care Society - \$25,000
- Claesholm Animal Rescue Society \$30,000
- Claesholm Community Centre - \$30,000
- Claesholm Transportation Society - \$15,000

RECOMMENDATION:

The Audit & Finance committee reviewed the 2024 final operating budget and the Facility and Infrastructure Planning Committee reviewed the 2024 final capital budget at their meetings on March 26 and have both recommended the corresponding sections for approval.

PROPOSED RESOLUTIONS:

1. Moved by Councillor _____ to approve the 2024 Operational Budget as presented.
2. Moved by Councillor _____ to approve the 2024 Capital Budget as presented

ATTACHMENTS:

- 1.) 2024 Final Operating and Capital Budget

PREPARED BY: Blair Bullock, CPA, CA – Director of Corporate Services

APPROVED BY: Abe Tinney – CAO

DATE: April 4, 2024



Claresholm

Where **Community** Takes Root

Final Budget Document

2024

April 8, 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	4,264,379	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	9,477,648	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	(1,507,531)	(1,119,272)
Total Operating Expenses	(9,472,648)	(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.
- **New special tax levy for recreation infrastructure** – Claresholm's recreation infrastructure is aging and there are numerous facilities that require repairs, upgrades, or enhancements. The Town has generally been successful in receiving some competitive grant funding for recreation facility capital projects. This generally covers only half the cost of the project, with the remaining funding normally coming from non-competitive government funding, reducing funding available for other projects, such as roadway, projects, Town equipment, underground infrastructure, or growth projects, and has caused many projects to be delayed or postponed due to insufficient funding. Funds collected from this levy will go into a special reserve to be used for recreation facility infrastructure projects, which would include both community operated and Town operated facilities owned by the Town. Examples include the Arena, Curling Club, Library, Museum, Community Hall, Agriplex, Golf Course and parks. This has not been passed through bylaw as of yet, so it is possible this will not come into force. However that it is in the budget, and being contemplated by Council, speaks to the importance of the underlying issue.

- **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. This is also why Council is looking to implement the special levy for recreation infrastructure in 2024, as the recreation funding implemented with the ICF agreement is insufficient to meet our recreation facility infrastructure funding requirements.

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. Council anticipates that a significant portion of this increase will be from growth/new development (increased tax base), but also anticipates a tax increase for residents and businesses greater than last year, though still very conservative. The budget contains an overall 3.6% increase in net property tax revenue, or an increase of approximately \$135,000. If the increased tax revenue from new development brings in half of this, it would result in an estimated 1.8% property tax increase for the individual resident or business, which is still well below current inflation. This however does not include the increase due to the special tax levy for recreation infrastructure included in the budget, which adds an additional 360,000 taxes being levied, or approximately 9.6% additional increase.

DEPARTMENT
OPERATING
BUDGETS

Town of Claresholm Budget by Function

2024

Municipal Taxes

	2024 Budget	2023 Actual	2023 Budget	2022 Actual	2021 Actual
Property Taxes	5,912,232	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	4,261,089	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	0	-	-	-	-

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	(422,600)	(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	(835,319)	(412,118)	(405,844)	(451,853)	(508,078)
Net tax cost	(664,519)	(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	0	(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.

BYLAW No. 1783 – LAND USE BYLAW AMENDMENT

The Town has received an application from the Porcupine Hills Lodge in regards to their land slated for development. Their purpose is to create units similar to their cabins on the existing lodge property. These, however, will be in fourplexes on the lots which does not fit within the current land use district. As they work on consolidation of the lots, they do require a land use bylaw amendment from Single Detached Residential (R1) to Multiple Residential (R4). All development is dealt with through the permitting process. This is the first step to align the zoning with the intended development. This development would provide diversity of housing within Claresholm.

See right (outlined in red)– yellow R1, orange R4, blue Public.

In accordance with the Municipal Government Act (MGA) the land use bylaw amendment requires a public hearing and advertisement (neighborhood circulation) prior to giving second reading and notice. Administration would recommend Council pass first reading to allow the bylaw to continue to the public hearing stage.

DISCUSSION:

ORRSC comments:

The proposed redesignation is in alignment with the Town’s Municipal Development Plan, particularly Section 3 – Residential Development which identifies the Town’s goal to encourage and support development of a variety of housing options. Furthermore, the development seeks to provide an infill development in an existing neighbourhood (Policy 3.4.5) and the R4 district provides for a variety housing types to diversify housing within the community (Policy 3.4.12). The proximity of the proposed site to a major collector road and nearby park satisfies Policy 3.4.7 and ensures the density of the site will not negatively impact the existing residential development.



RECOMMENDED ACTION:

Moved by Councillor _____ to give Bylaw No. 1783, a bylaw to amend Land Use Bylaw No.1525 first reading.

ATTACHMENTS:

- 1.) Draft Bylaw No. 1783

APPLICABLE LEGISLATION:

- 1.) Municipal Government Act, RSA 2000, Chapter M-26, Sections 216.4, 606, 636, 692

PREPARED BY: Tara Vandervalk, Development Services Manager

APPROVED BY: Abe Tinney, CAO

DATE: April 5, 2024



**TOWN OF CLARESHOLM
PROVINCE OF ALBERTA
BYLAW # 1783**

A Bylaw of the Town of Claresholm to amend Bylaw #1525 being a bylaw setting out land uses for the Town of Claresholm.

WHEREAS pursuant to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, as amended, Council of the Town of Claresholm (hereafter called Council) has adopted Land Use Bylaw #1525; and

WHEREAS it is deemed expedient and proper pursuant to the provisions of the *Municipal Government Act* that the Council of the Town of Claresholm shall issue a Bylaw to amend its existing Land Use Bylaw; and

WHEREAS the purpose of the amendment is to re-zone the lands from “Single Detached Residential – R1” to “Multiple Residential – R4” to accommodate development.

NOW THEREFORE under the authority and subject to the provisions of the *Municipal Government Act*, Council duly assembled does hereby enact the following:

1. The Town of Claresholm Land Use Bylaw #1525 shall be amended as follows:

LAND USE DISTRICT MAP

LOTS 20-38, BLOCK B, PLAN 2010856

Be amended by changing the lands from “Single Detached Residential – R1” to “Multiple Residential – R4” as per “Schedule A” attached.

2. This Bylaw shall take effect on the date of final passage.
3. That Bylaw #1783 be consolidated with Bylaw #1525.
4. Bylaw #1525 is hereby amended.

Read a first time in Council this day of 2024 A.D.

Read a second time in Council this day of 2024 A.D.

Read a third time in Council and finally passed in Council this day of 2024 A.D.

Brad Schlossberger, Mayor

Abe Tinney, Chief Administrative Officer



**LAND USE DISTRICT REDESIGNATION
SCHEDULE 'A'**

Aerial Photo Date: 2021



**FROM: SINGLE DETACHED RESIDENTIAL R1
TO: MULTIPLE RESIDENTIAL R4**

**LOTS 20 - 38, BLOCK B, PLAN 2010856 WITHIN
NE 1/4 SEC 26, TWP 12, RGE 27, W 4 M
MUNICIPALITY: TOWN OF CLARESHOLM
DATE: MARCH 28, 2024**

Bylaw #: _____

Date: _____



OLDMAN RIVER REGIONAL SERVICES COMMISSION



MAP PREPARED BY:
OLDMAN RIVER REGIONAL SERVICES COMMISSION
3105 16th AVENUE NORTH, LETHBRIDGE, ALBERTA T1H 5E8
TEL. 403-329-1344
"NOT RESPONSIBLE FOR ERRORS OR OMISSIONS"



REQUEST FOR DECISION

Meeting: April 8, 2024
Agenda Item: 5

Special Tax Levy - Recreation Infrastructure

BACKGROUND:

The FIPC committee, at the December 5, 2023 meeting, had a discussion around raising funds to address annual capital costs for capital maintenance and replacement of recreation and cultural buildings in Claresholm. This was presented based on the concerns of Council, and Administration, around the condition and age of our recreation facilities and the numerous projects currently planned, upgrades desired, and expectation of significant costs that will soon be required for these facilities, to allow them to continue to be viable for the community in the future. The average age of our infrastructure facilities is approximately 30 years, with some of these facilities being much older, such as the Amundsen Park Washrooms building at 62 years old. The Claresholm Arena is a building with significant costs to replace (estimated at \$9M), and is currently 42 years old.

The estimated total replacement cost of all the Town's recreation buildings (which includes cultural buildings) is \$38M. Average estimated life of a building is 50 years without doing some major upgrades to extend its life, with some significant costs being required well short of that 50 years. With some work, the life of most buildings can be extended beyond that 50 years, but the assumption is that within a 50 year period you will have to do the equivalent value of major repairs, renovations, or upgrades as it would cost to replace the building. Or in other words, for every year you extend the life of the building you will need to invest 1/50th of the replacement value of the building.

With continued decrease in provincial funding and the continued downloading of programs and costs from the province to municipalities, it is clear that we are not going to be able to maintain, or replace, these buildings through grant funding or other provincial funding, on its own. The town will require significant tax or user fee revenues to fund these projects. Funding them through debt and collecting debt services costs, through tax increases after the upgrade, up to twice as much as collecting funds before they are required. A \$3M dollar loan right now, for example, on a 25 year term, would have a cost \$2.5M in interest over the life of the loan.

At the March 26, 2024 FIPC committee meeting, this special tax levy was discussed further, and recommended to Council to present for first reading, and then allow for 5 weeks for the public to provide input, including this being a topic for discussion at the May 4th Coffee with Council, prior to being presented for 2nd and 3rd reading on May 13th, 2024. Administration has also forwarded the draft bylaw for a legal review, so we will also get feedback from them prior to 2nd and 3rd reading.

DISCUSSION:

A special tax levy can be levied on the Town as a whole or any subsection (by area or property type) that is deemed to benefit from the service or project that the special levy is levied for. Council, and Administration, was of the opinion that all of Claresholm, residential and commercial, properties benefit from recreation facilities. Whether this is a direct benefit in residents utilizing the facilities, or whether it is an indirect benefit of drawing residents to live or work in Claresholm, increasing business, or increasing property values. Despite all properties benefiting, we are not able to tax those properties that are exempt from tax, nor those ones that are still under a tax agreement with annexation, so those properties, and their corresponding assessment values, have been excluded from the bylaw. M&E was also not included in the special tax levy, as the Town does not levy property taxes on M&E assessment.

A special tax levy can also be levied based on a number of different methods, including based on assessment (as the general property taxes are done), a flat amount per parcel of land, a flat amount per unit of frontage food (i.e. \$X per foot of property that abuts a street), or a flat amount per unit of area (i.e. per square foot of land). Council determined that assessing the levy based on assessment was most equitable and made the most sense for this type of service, where it does not directly service the property, like a road.

Based on the total replacement value of all our recreation buildings of \$38,460,000 and a life of 50 years, the annualized cost of our recreation buildings is \$769,200. Most recreation capital projects we are able to receive some grant funding, such as CFEP grants, often upwards of 50%. It was decided therefore that if we planned to raise 50% of the annualized costs this would hopefully provide sufficient funding to maintain our buildings in conjunction with other grant funding, or \$384,600 annually. As part of the ICF Recreation agreement with the MD, we are already receiving 12,300 from the MD for recreation infrastructure, and we already committed to matching that as part of that agreement, which reduces the required \$384,600 to \$360,000 annually. This is the number the proposed Special Tax Levy is based on.

Based on \$360,000 funds needed to be raised by the levy, and the 2023 assessment values (for 2024 taxes), as detailed in the attached draft bylaw, totaling \$554,734,140, a tax rate of 0.0006490 is required to be levied.

The Town of Claresholm has 1706 residential improved properties on its tax roll with an average assessment value of \$266,000. As such the average home would pay \$172.63 in 2024 as a result of this special tax levy. Below are some further examples of what a property may be required to pay as a result of this levy:

Description	Assessment Value	Tax Levy
Well below average home (i.e. Trailer, or Condo) estimated	100,000	64.90
Below average home (i.e. duplex, small detached home)	190,000	123.31
Average home	266,000	172.63
Above average home	400,000	259.60
Well above average home	670,000	434.83

Vacant residential properties (land), non-residential properties (commercial or industrial), and linear properties (utility pipelines/wires, telecommunications, etc.) will also be assessed and pay their share of the levy based on assessment value.

ATTACHMENTS:
 1.) Bylaw 1784

PREPARED BY: Blair Bullock, CPA, CA – Director of Corporate Services

APPROVED BY: Abe Tinney – CAO

DATE: April 4, 2024



**TOWN OF CLARESHOLM
PROVINCE OF ALBERTA
BYLAW #1784**

Claresholm

A bylaw of the Town of Claresholm to authorize a Special Tax Levy for taxation to be levied against assessable property within the Town of Claresholm for the 2024 taxation year.

WHEREAS, the Town of Claresholm, in the Province of Alberta, pursuant to the provisions of Section 382(1)(l) of the Municipal Government Act (R.S.A. 2000, c. M-26) deems it necessary to provide a bylaw for the levy of a special tax for the purposes of recreation facility capital projects, including building, replacing, upgrading, or completing major repairs on recreation facilities in the Town of Claresholm;

AND WHEREAS, the estimated replacement cost of all recreation facilities in the Town of Claresholm is \$38,460,000, with an estimated average useful life of 50 years, resulting in an estimated annualized cost of maintaining or replacing Town of Claresholm recreational facilities of \$769,200;

AND WHEREAS, the estimated average grant funding generally received for recreation facility capital projects is 50%, therefore the estimated remaining annualized cost of maintaining or replacing Town of Claresholm recreational facilities is \$384,600;

AND WHEREAS, the Town’s Intermunicipal Collaboration Framework (ICF) agreement includes recreation capital funding in the amount of \$12,300, received from the Municipal District of Willow Creek No. 26, with required matching funding from the Town of Claresholm of \$12,300, and the balance of \$360,000 is to be raised by special tax levy;

AND WHEREAS, the Council has determined that all residential and non-residential properties benefit from the Town’s recreation facilities, whether directly or indirectly, and will be subject to the special tax levy, and will be levied based on assessment value of the property;

AND WHEREAS, the assessment value of properties in the Town of Claresholm, excluding those that are exempt from tax, or exempt from this levy based on annexation tax agreements, is:

Residential	453,511,650
Vacant Residential & Farmland (VR&F)	3,763,000
Non-Residential	88,707,810
Linear & Designated Industrial (DI) Property	8,751,680
Total	554,734,140

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Town of Claresholm, in the Province of Alberta, enacts as follows:

1. This bylaw may be cited as the “2024 Special Tax Bylaw.”
2. This bylaw is enacted for the sole purpose of raising revenue to provide for the anticipated annualized costs of recreation facility capital costs.
3. That the Chief Administrative Officer is hereby authorized to levy a special tax based on Section 384 (d) of the Municipal Government Act, Sub-Section (l) noting that the tax rate is to be based on the assessment as prepared in accordance with Part 9 as follows:

Assessment	Tax Rate	Funds Required
\$554,734,140	0.0006490	\$360,000

4. That this special tax be in addition to all other taxes and rates.

5. All residents and businesses of the Town of Claresholm benefit from recreation facilities and services.
6. That this bylaw shall take effect on the date of third and final reading.

READ a first time in Council this day of 2024 A.D.

READ a second time in Council this day of 2024 A.D.

READ a third time in Council and finally passed this day of 2024 A.D.

Brad Schlossberger
Mayor

Abe Tinney
Chief Administrative Officer

DRAFT

Karine Keys

From: Maryanne King <mking@npf-fpn.com>
Sent: February 8, 2024 8:37 AM
To: chelsae.petrovic@claresholm.ca
Cc: Karine Keys
Subject: Budget 2024 Update from the National Police Federation
Attachments: NPF - 2024 Pre-Budget Submission.pdf; SAMPLE Support For ABRCMP Funding Letter.docx

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Mayor Petrovic,

I hope that your 2024 is off to a pleasant start.

Over the past few years, the NPF has been advocating for a needed increase into Alberta RCMP resources. Since 2017, the provincial investments to the RCMP have been minimal, forcing the provincial service to have to cut its budget and run under resourced. Starting in 2021, the province changed the Police Funding Model, so that every municipality would have to pay a portion for policing. Since then, millions have been collected that are supposed to be reinvested in policing, with a priority on increasing core policing.

However, recent policing investments have gone to municipal policing services in Edmonton and Calgary, or the Alberta Sheriffs who do not typically perform policing duties in rural environments like the Alberta RCMP does.

The NPF has submitted to the Government of Alberta our 2024 2024 Pre-Budget Recommendations, which address the issue of needed funding for the AB RCMP. To keep pace with population growth of 10% since 2017, the province needs to fund 400 more RCMP positions to keep pace with current and future needs. I have attached our full 2024 Pre-Budget submission for your review and consideration.

We invite you to consider supporting this crucial ask by writing to the Government in support of hiring additional RCMP officers in your community and across the province. To aid in this endeavour, we have included a template letter that you can use in whole or in part.

If you have any questions on our 2024 Budget submission or should you like to meet to discuss, I welcome inquiries at your convenience.

Thank you in advance for your consideration.

Kind regards,

Maryanne King

Policy Advisor | Conseiller Politique

National Police Federation | Fédération de la Police Nationale

(587) 672-0695

npf-fpn.com





**NATIONAL
POLICE
FEDERATION**

**FÉDÉRATION
DE LA POLICE
NATIONALE**™



The mission of the National Police Federation is to provide strong, professional, fair and progressive representation to promote and enhance the rights of RCMP Members. La mission de la Fédération de la police nationale est de fournir une représentation forte, professionnelle, juste et progressive afin de promouvoir et faire avancer les droits des Membres de la GRC.

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2024 PRE-BUDGET SUBMISSION

TO THE GOVERNMENT OF ALBERTA

JANUARY 2024



NPF Contact:

Sarah Nolan | Director, Government Relations & Policy | snolan@npf-fpn.com

INTRODUCTION

The National Police Federation (NPF) represents ~20,000 RCMP Members serving across Canada and internationally. We are the largest police union in Canada. The NPF is focused on improving public safety for all Canadians, including our Members by advocating for much-needed investment in the public safety continuum. This includes investments in police resourcing and modern equipment, as well as social programs including health, addiction, and housing supports to enhance safety and livability in the many communities we serve, large and small, across Canada.

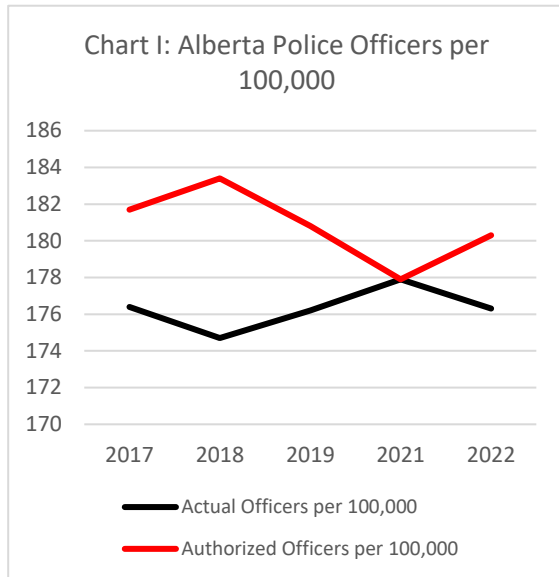
In 2019, the Government of Alberta announced a commitment of \$286m over five years to fund improvements to public safety. This funding would include an additional 300 officer positions across RCMP detachments in Alberta with the support of an additional 200 civilian staff. Under this investment plan, the Alberta RCMP would have increased from the 1,600 officers recorded in 2019 to approximately 1,900 by 2024.ⁱ While this announcement was welcomed, the province had been critically underfunding the Alberta RCMP to this point. This announcement was made concurrently with modifications to the Police Funding Model (PFM) that would result in every Alberta municipality beginning to pay for their policing services. While the province had stated that the revenue from the new police funding model would be reinvested into policing, both promises of additional personnel and increased resources for public safety across rural communities have not been kept.

Today, rather than invest in areas that could support the rural communities our Members are proud to serve and call home, Budget 2023 saw investments in the Alberta Sheriffs and other programs that largely benefitted Edmonton and Calgary. Polling conducted by the NPF with Pollara Strategic Insights quantifies that half of Albertans agree that the province should focus funding for public safety on existing fully-trained police officers. Additionally, 4-in-5 Albertans in RCMP-served areas are satisfied with the RCMP's policing. The NPF, the Alberta RCMP, many Alberta Mayors and Councils, and Indigenous communities have reiterated to the provincial province that equitable investments must be made across police services in Alberta. Investing in the Alberta RCMP is crucial to demonstrating that the Government of Alberta both understands and is committed to addressing public safety challenges equitably across communities. For Budget 2024, the public safety of all Albertans – both urban and rural – must be upheld by the province through renewed investments from the Government of Alberta toward the Alberta RCMP.

NPF RECOMMENDATIONS

1. **Invest \$80m over three years to hire 400 RCMP officers to meet population growth and future demand**

From 2017-2022, Alberta's population increased by 9.5%. Over the same period, total police personnel increased by 7%. Actual police personnel in 2022 consisted of 8,007 officers, but the authorized strength had been 8,190 personnel total – thereby leaving Albertans short 183 officers across the province.ⁱⁱ For years, the Government of Alberta has not been ensuring that officer strength has been met and made little investments in ensuring it. Investments must match the needs



of 2024 and beyond to ensure that future needs can continue to be met as the province encourages and promotes Alberta’s population growth. By the province’s stated ideal personnel strength of 180 police personnel per 100,000 population, 400 more officer personnel are needed, constituting a 5% increase in the current amount of police personnel.

Further, while the Alberta Crime Severity Index has decreased by 9.5%, demonstrating the outstanding work of our Members, calls for service continue to rise. Between 2017 and 2021, calls for service increased by 8%, from 650,080 in 2017 to 701,126 in 2021.ⁱⁱⁱ All of these factors indicate that a fully resourced Alberta RCMP continues to be necessary for maintaining this effective response across communities.

Polling conducted by the NPF with Pollara Strategic Insights from September 2023 demonstrated that increasing resources for policing was the top public safety priority for Albertans. Increased resources for policing outranked priorities such as increased response times, increased resources for addressing petty crimes, and increased local autonomy in policing. Continued and sustained investment in the Alberta RCMP is necessary to meet current and future demands.

2. \$4m in grant funding to support the implementation of policing committees

Policing committees are a critical function in delivering community-based needs and priorities to those that contract the RCMP as their municipal police service. Through a policing committee, municipal leadership can represent the interests of Council to the officer in charge of the contracted detachment.

Recent changes to the *Police Act* in 2022 have now made it mandatory for municipalities policed by the RCMP to establish their own policing committees, giving them a role in setting policing priorities. Before this, these committees were not mandatory and many communities never established them, creating a disconnect between the RCMP and the community. These committees are another function of local governance and would require that the municipality put yearly funding towards the success of the committee. Many chose not to establish these committees as a way to save money.

The *Police Act* changes establish that communities served by the RCMP with populations over 15,000 must now create their own policing committee. Additionally, communities with populations under 15,000 can choose to be represented by a regional governance body that will make recommendations on policing priorities in the region, or establish their own local policing committee.

While this function should be considered a core component of ensuring municipalities are best able to provide community-based public safety priorities through the RCMP, these committees do not currently receive any investment from the Government of Alberta to support their implementation. The province should fund the creation of these committees for communities over and under

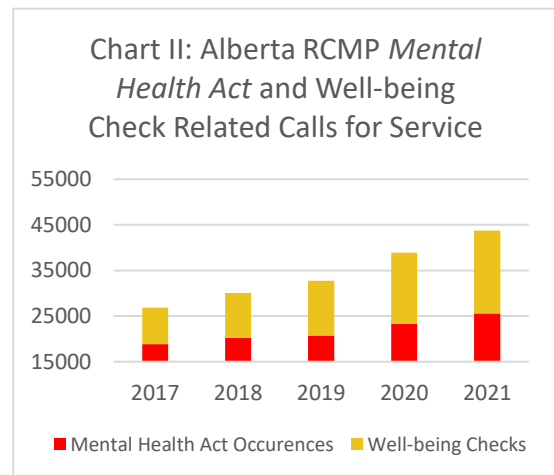
populations of 15,000 who wish to create their own police committee, separate from the regional governance bodies, by providing a commensurate financial investment into these communities.

The Government of Alberta should support the implementation of greater community involvement in their policing services by investing \$4m toward the establishment of policing committees. By investing in municipalities through assisting their launch of these committees, the province can fulsomely demonstrate its commitment to all Albertans having access to policing services that best support their individualized needs.

3. \$4m to expand the Regional Police and Crisis Teams in partnership with Alberta Health Services

The Alberta RCMP have been increasingly called on to fill gaps resulting from significantly decreased funding for mental health and social services. Albertans and our Members want to see more funding for frontline services that help alleviate pressures on vulnerable Canadians and, by extension, the police.

A clear example of this pressure is present in both the increase of mental health calls and well-being checks being done by our Members. In Alberta, from 2017 to 2021, the number of *Mental Health Act* calls and well-being checks have increased by 63% (see Chart II), from a combined total of 26,855 occurrences in 2017 to 43,761 in 2021.^{iv} This means that our Members are spending more time responding to those in mental health crises and less time on core policing duties.



Police calls responding to someone in crisis are not always routine and can vary in complexity. The Alberta RCMP has implemented and expanded the Regional Police and Crisis Teams (RPACT) units across Alberta to address a rising number of calls for service associated with the *Mental Health Act*. RPACT is a collaboration between the Alberta RCMP and Alberta Health Services, pairing Members with mental health professionals to provide a fulsome response to *Mental Health Act* related calls. From its launch in 2011, RPACT has since expanded to various detachments across Alberta, inclusive of Red Deer, Grande Prairie, and Airdrie. Recently, the Alberta RCMP announced that RPACT would be expanding to serve Hinton, Athabasca, Gleichen, Wainwright, and High level in addition to Sundre, Rocky Mountain House, Innisfail, Blackfalds, Rimbey, Sylvan Lake, Drayton Valley, Lake Louise, Banff, Canmore, Cochrane, Airdrie rural, Disbury, Olds, Drumheller, Chestermere, Strathmore, St. Paul, and Coaldale.^v

However, calls for service related to those in crisis are continuing to increase at an alarming rate and more investment into these successful RPACT programs are needed. These investments should be evidence-based and be established in communities who frequently see *Mental Health Act* related calls. Through a total investment of \$4m to expand the RPACTs in Alberta, the province can demonstrate its commitment to providing all Albertans with accessible assistance when they need it.

ⁱ December 2019. Municipalities will pay up as Alberta adds 300 RCMP officers to combat rural crime. Available at: <https://www.cbc.ca/news/canada/edmonton/alberta-rcmp-rural-crime-schweitzer-1.5383062>

ⁱⁱ Statistics Canada. Police personnel and selected crime statistics. Available at: <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3510007601&pickMembers%5B0%5D=1.10&cubeTimeFrame.startYear=2018&cubeTimeFrame.endYear=2022&referencePeriods=20180101%2C20220101>

ⁱⁱⁱ Royal Canadian Mounted Police. RCMP Occurrence Report – 2021. Available at: <https://www.rcmp-grc.gc.ca/transparenc/police-info-policieres/calls-appels/occurence-incident/2021/index-eng.htm>

^{iv} Royal Canadian Mounted Police. RCMP Occurrence Report – 2021. Available at: <https://www.rcmp-grc.gc.ca/transparenc/police-info-policieres/calls-appels/occurence-incident/2021/index-eng.htm>

^v March 2023. RCMP's Regional Police and Crisis Teams expanding. Available at: <https://www.mountainviewtoday.ca/sundre-news/rcmps-regional-police-and-crisis-teams-expanding-6589661>



REQUEST FOR DECISION

Meeting: April 8, 2024
Agenda Item: 6

DELEGATION RESPONSE : RCMP

DESCRIPTION:

Council welcomed Sargeant Perry Pelletier from the Claresholm Detachment of the RCMP as a Delegation at the March 25, 2024 Regular Council Meeting.

The Detachment is currently working on finalizing their priorities for the next year and would like to hear from Council if any changes are needed.

BACKGROUND:

At the February 27, 2023 regular Council meeting, Council passed the following motion:

Moved by Councillor Kettles to recommend the following priorities to the Claresholm RCMP Detachment for the 2023 fiscal year: traffic safety, police/community relations and public visibility, crime reduction and prevention of property crimes, and drug enforcement. MOTION #23-025

Over the years, Council has typically had similar priorities with some minor alterations. The RCMP Q3 report, which contains the 2023-24 priorities, has been included in the agenda for Council's reference.

PROPOSED MOTION:

Moved by Councillor _____ to recommend the following priorities to the Claresholm RCMP Detachment for the 2024 fiscal year:

Attachments:

1. RCMP Q3 Report

PREPARED BY: Karine Keys, CLGM, Finance Assistant

APPROVED BY: Abe Tinney, MA, CAO

DATE: April 4, 2024



2024/01/26

Sgt. P.M. (Perry) PELLETIER
NOC i/c
Claresholm, AB

Dear Town of Claresholm Town Council,

Please find the quarterly Community Policing Report attached that covers the October 1st to December 31st, 2023 reporting period. The attached report serves to provide a quarterly snapshot of the human resources, financial data and crime statistics for the Claresholm Detachment.

I would also like to update you on one of our current technological endeavours. Over the last decade, the RCMP has utilized Remotely Piloted Aircraft Systems (RPAS) to support our specialized units, i.e. our Emergency Response Teams – which has been incredibly effective for enhancing police and public safety. Although the advancement of technology benefits industry and recreation, it facilitates greater accessibility for criminals, which requires a strategic response. To remain current in our ever-changing environment, and to be responsive to public reviews that call for better access to air support such as the Nova Scotia Mass Casualty Commission of Inquiry, we are actively researching and testing new technologies in a policing environment to enhance public safety. One such technology is how we might use RPAS for potential new police applications. This includes how we might use RPAS to assist with select calls for service, crime photography, search and rescue, and unfolding critical incidents, i.e. an active shooter. With its potential and capability for wider applications, we are further considering program options for our municipal, rural, and Indigenous communities; scalable depending on community need and interest. While we will always need a helicopter and fixed-wing aircraft for the movement of resources, these larger assets are not always immediately available. RPAS technology is providing an opportunity for our communities to effectively have their own police air support, at a significantly lower cost. As I learn more about further opportunities and challenges, I will be sure to keep you updated and informed.

Your ongoing engagement and the feedback you provide guides our Detachment team, and supports the reinforcement of your policing priorities. I always remain available to discuss your community-identified policing priorities and/or any ideas you may have that will enhance our service delivery to address the priorities that are important to you. As the Chief of Police for your community, I invite you to contact me should you have any questions or concerns.



Sgt. P.M. (Perry) PELLETIER
NCO i/c
Claresholm Detachment





RCMP Provincial Policing Report

Detachment	Claresholm
Detachment Commander	Sgt. Perry PELLETIER
Quarter	Q3
FTE Utilization Plan	2023/24
Date of Report	

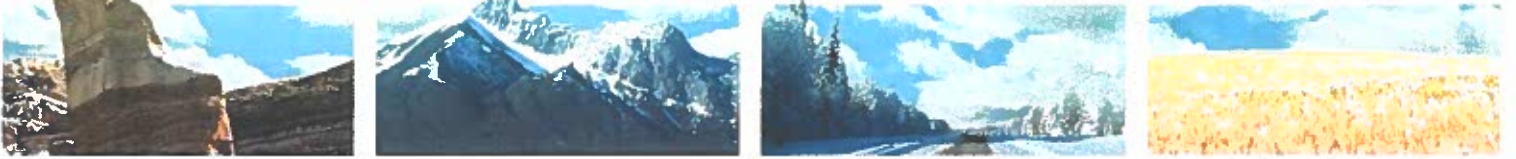
Community Consultations

Date	2023-11-24 9:00:00 PM
Meeting Type	Town Hall
Topics Discussed	Regular reporting information sharing
Notes/Comments	RCMP Detachment leadership and members attended a town hall with all representatives of councils from MD of Ranchlands, Stavely, Nanton, Claresholm and MD of Willow Creek. Meeting was discussing hubbing and decided that Detachments would deintegrate, other information was gathered and questions answered.



Community Priorities

<p>Priority 1</p>	<p>Enhance Road Safety</p>
<p>Current Status & Results</p>	<p>During Quarter #3, 196 Traffic related files were generated, 2 files being Unfounded. Out of these files, 24 charges for Speeding laid, 1 Intersection related charge, 6 charges as a result of Motor Vehicle Collisions, 5 charges for Other Moving Traffic Violations, 1 Impaired Driving charge and 1 combined Check Stop was completed.</p>
<p>Priority 2</p>	<p>Crime Reduction</p>
<p>Current Status & Results</p>	<p>During Quarter #3, 7 Compliance Checks conducted on 7 subjects on various conditions.</p>
<p>Priority 3</p>	<p>Communicate effectively - Build and maintain positive relations within the community</p>
<p>Current Status & Results</p>	<p>During Quarter #3, 9 foot patrols were conducted through various parts of the community and businesses of Claresholm. Increased visibility patrols were undertaken, by this writer, as well as other members of the Detachment.</p>



Crime Statistics¹

The following table provides policing statistics on actual offences within the periods listed. Please see Appendix for additional information and a five-year comparison.

Category	October - December			January - December		
	2022	2023	% Change Year-over-Year	2022	2023	% Change Year-over-Year
Total Criminal Code	110	138	25%	510	500	-2%
<i>Persons Crime</i>	29	18	-38%	99	84	-15%
<i>Property Crime</i>	62	98	58%	313	340	9%
<i>Other Criminal Code</i>	19	22	16%	98	76	-22%
Traffic Offences						
<i>Criminal Code Traffic</i>	5	6	20%	30	18	-40%
<i>Provincial Code Traffic</i>	129	134	4%	697	621	-11%
<i>Other Traffic</i>	0	0	N/A	2	2	0%
CDSA Offences	3	0	-100%	14	6	-57%
Other Federal Acts	4	0	-100%	24	10	-58%
Other Provincial Acts	35	41	17%	174	149	-14%
Municipal By-Laws	10	6	-40%	26	44	69%
Motor Vehicle Collisions	57	47	-18%	150	154	3%

1. Data extracted from a live database (PROS) and is subject to change over time.

Trends/Points of Interest



Provincial Police Service Composition Table²

Staffing Category	Established Positions	Working	Soft Vacancies ³	Hard Vacancies ⁴
Police Officers	7	7	1	0
Detachment Support	2	3	0	0

2. Data extracted on December 31, 2023 and is subject to change.

3. Soft Vacancies are positions that are filled but vacant due to maternity/paternity leave, medical leave, etc. and are still included in the overall FTE count.

4. Hard Vacancies reflect positions that do not have an employee attached and need to be filled.

Comments

Police Officers: Of the seven established positions, seven officers are currently working with one officer on special leave (Medical). This position has been backfilled to ensure coverage, and one position has two officers assigned to it. There are no hard vacancies at this time.

Detachment Support: Of the two established positions, three resources are currently working. One position has two resources assigned to it.

Quarterly Financial Drivers



Claresholm Provincial Detachment Crime Statistics (Actual) Q4: 2019 - 2023

All categories contain "Attempted" and/or "Completed"

January 5, 2024

CATEGORY	Trend	2019	2020	2021	2022	2023	% Change 2019 - 2023	% Change 2022 - 2023	Avg File +/- per Year
Offences Related to Death		0	0	0	0	0	N/A	N/A	0.0
Robbery		0	0	0	0	0	N/A	N/A	0.0
Sexual Assaults		0	3	3	1	1	N/A	0%	0.0
Other Sexual Offences		1	6	0	0	0	-100%	N/A	-0.8
Assault		5	15	13	12	10	100%	-17%	0.7
Kidnapping/Hostage/Abduction		3	0	0	0	0	-100%	N/A	-0.6
Extortion		0	2	0	0	0	N/A	N/A	-0.2
Criminal Harassment		5	5	6	8	3	-40%	-63%	-0.1
Uttering Threats		6	6	5	8	4	-33%	-50%	-0.2
TOTAL PERSONS		20	37	27	29	18	-10%	-38%	-1.2
Break & Enter		4	9	4	3	13	225%	333%	1.2
Theft of Motor Vehicle		2	3	8	6	4	100%	-33%	0.7
Theft Over \$5,000		0	3	2	0	0	N/A	N/A	-0.3
Theft Under \$5,000		13	23	13	16	24	85%	50%	1.5
Possn Stn Goods		7	0	3	3	7	0%	133%	0.3
Fraud		7	7	18	13	20	186%	54%	3.2
Arson		0	1	0	1	1	N/A	0%	0.2
Mischief - Damage To Property		9	12	6	13	14	56%	8%	1.1
Mischief - Other		7	7	5	7	15	114%	114%	1.6
TOTAL PROPERTY		49	65	59	62	98	100%	58%	9.5
Offensive Weapons		1	1	2	2	0	-100%	-100%	-0.1
Disturbing the peace		3	1	10	6	8	167%	33%	1.5
Fail to Comply & Breaches		9	5	1	5	8	-11%	60%	-0.2
OTHER CRIMINAL CODE		7	5	1	6	6	-14%	0%	-0.1
TOTAL OTHER CRIMINAL CODE		20	12	14	19	22	10%	16%	1.1
TOTAL CRIMINAL CODE		89	114	100	110	138	55%	25%	9.4



Claresholm Provincial Detachment

Crime Statistics (Actual)

Q4: 2019 - 2023

All categories contain "Attempted" and/or "Completed"

January 5, 2024

CATEGORY	Trend	2019	2020	2021	2022	2023	% Change 2019 - 2023	% Change 2022 - 2023	Avg File +/- per Year
Drug Enforcement - Production		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		3	2	3	1	0	-100%	-100%	-0.7
Drug Enforcement - Trafficking		4	1	1	2	0	-100%	-100%	-0.7
Drug Enforcement - Other		0	0	0	0	0	N/A	N/A	0.0
Total Drugs		7	3	4	3	0	-100%	-100%	-1.4
Cannabis Enforcement		0	0	0	0	0	N/A	N/A	0.0
Federal - General		0	0	2	1	0	N/A	-100%	0.1
TOTAL FEDERAL		7	3	6	4	0	-100%	-100%	-1.3
Liquor Act		2	2	2	2	1	-50%	-50%	-0.2
Cannabis Act		0	1	0	0	0	N/A	N/A	-0.1
Mental Health Act		7	21	13	16	18	157%	13%	1.7
Other Provincial Stats		13	25	20	17	22	69%	29%	1.0
Total Provincial Stats		22	49	35	35	41	86%	17%	2.4
Municipal By-laws Traffic		1	0	0	1	0	-100%	-100%	-0.1
Municipal By-laws		3	4	4	9	6	100%	-33%	1.1
Total Municipal		4	4	4	10	6	50%	-40%	1.0
Fatals		0	0	1	0	0	N/A	N/A	0.0
Injury MVC		2	4	3	7	6	200%	-14%	1.1
Property Damage MVC (Reportable)		40	32	54	44	35	-13%	-20%	0.2
Property Damage MVC (Non Reportable)		9	13	5	6	6	-33%	0%	-1.3
TOTAL MVC		51	49	63	57	47	-8%	-18%	0.0
Roadside Suspension - Alcohol (Prov)		N/A	N/A	N/A	N/A	3	N/A	N/A	N/A
Roadside Suspension - Drugs (Prov)		N/A	N/A	N/A	N/A	0	N/A	N/A	N/A
Total Provincial Traffic		255	223	187	129	134	-47%	4%	-33.6
Other Traffic		1	0	1	0	0	-100%	N/A	-0.2
Criminal Code Traffic		6	9	11	5	6	0%	20%	-0.4
Common Police Activities									
False Alarms		11	13	13	9	7	-36%	-22%	-1.2
False/Abandoned 911 Call and 911 Act		1	5	4	9	5	400%	-44%	1.2
Suspicious Person/Vehicle/Property		18	42	24	16	25	39%	56%	-1.2
Persons Reported Missing		2	2	9	6	2	0%	-67%	0.4
Search Warrants		0	0	1	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		9	5	5	15	18	100%	20%	2.8
Form 10 (MHA) (Reported)		0	2	0	0	4	N/A	N/A	0.6



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Calgary-Hays

AR113531

March 18, 2024

Dear Chief Elected Officials:

Municipal Affairs has been working with the Assessment Model Review (AMR) Steering Committee comprised of industry, assessors, and municipal partners, such as Alberta Municipalities and the Rural Municipalities of Alberta.

The committee was tasked with designing an engagement approach to update the regulated property assessment system. I support the approach and I am pleased to share that engagement will begin this year. We have a shared vision to ensure the AMR is deliberate, evidence-based, and stakeholder-driven.

The AMR will be a multi-year process to review the policies, procedures, and rates that form the regulated property assessment framework. We will engage with municipal associations, industry representatives, and professional assessors throughout the duration of the AMR.

The review of the foundational policies – principles, assessment year modifiers, and the policy document that determines how assessable costs are reported for major projects, the Construction Cost Reporting Guide – will occur in 2024. Any resulting policy and regulatory changes would not be implemented any sooner than 2025.

Reviews of the assessment models for individual property types will then occur from 2025 through 2027 in two stages. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue. Discussions of potential impacts will also include stakeholder-centered implementation strategies. To be clear, your municipality will be directly engaged on the overall results of the AMR and the potential impacts. The final decision by government on any changes to assessment models will be sought in 2028. Attached is a visual representation of the upcoming AMR engagement, and a frequently asked question document for your use.

Thank you for working in partnership with the province on this crucial task. Please continue to share your perspectives with both my department and your municipal association. I look forward to working with you and your municipal associations on this important initiative.

Sincerely,

Ric McIver
Minister

.../2

cc: Chief Administrative Officers
Tyler Gandam, President, Alberta Municipalities
Paul McLauchlin, President, Rural Municipalities of Alberta

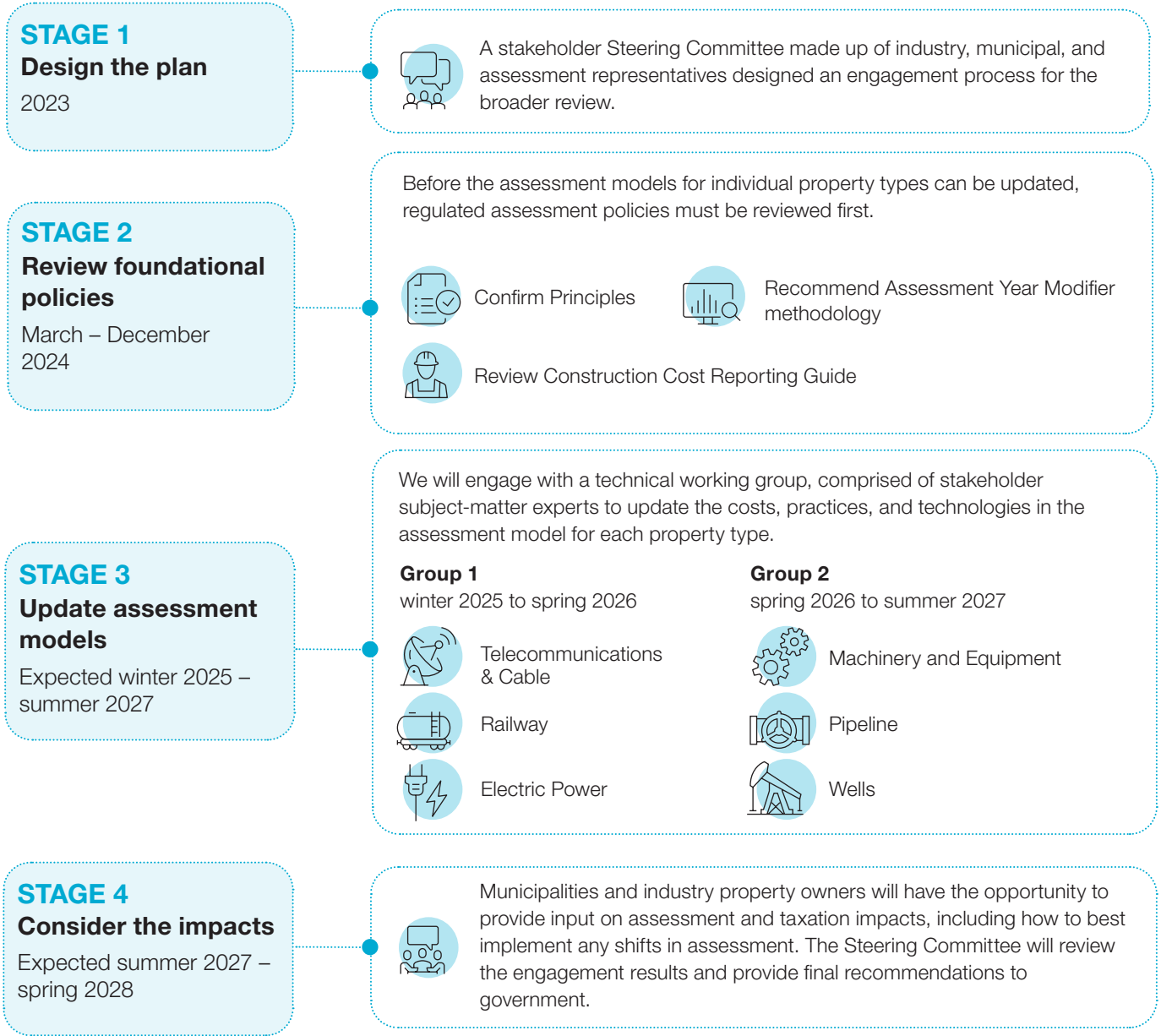
Attachments

- Infographic
- Assessment Model Review: Frequently Asked Questions

Regulated property assessment model review (AMR)

The Assessment Model Review process will update Alberta's regulated property assessment system resulting in fairer valuation of regulated property.

Stakeholder Engagement



Key municipal, industry, and assessment stakeholders will be engaged during each stage of the AMR process. For any questions, please contact the AMR Team at ma.amr@gov.ab.ca.



Frequently Asked Questions

Assessment Model Review

What are the properties that will be reviewed during the Assessment Model Review (AMR)?

Regulated properties, which include electric power systems, telecommunication and cable systems, pipelines, wells, and railway will be reviewed during the AMR process.

When will the results of the AMR be implemented?

Any government decisions on any changes to assessment models would be sought in spring or summer 2028, with implementation to follow.

The last model review was paused; how will this one be different?

In general, the previous attempts to review assessment models relied too heavily on a technical approach without a clear plan to broadly engage stakeholders in all phases of the process.

This one will be different, as this engagement approach seeks to mitigate potential controversy to the extent possible through a clear transparent stakeholder-driven process. Assessment discussions will be principle- and evidence-based, and will be separate from discussion of potential tax impacts and mitigation strategies for any resulting assessment changes.

The stakeholder steering committee that designed the engagement plan for this review will also work throughout the process to ensure the input of the represented stakeholders is considered, and will work according to jointly draft guiding principles to resolve challenges.

How are stakeholders able to participate?

Stakeholders are encouraged to provide feedback during each specific stage of the AMR process, either through their steering committee representative (list provided below) or by sending their comments to the AMR Team at ma.amr@gov.ab.ca.

How will we know the status/updates of the AMR process?

Status updates will be communicated to steering committee representatives (list provided below) and posted to the AMR website at <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Which groups are impacted by the AMR process?

Municipalities and regulated property owners may be impacted by changes in assessment values at the conclusion of the AMR process.

What are the timelines for the AMR process?

The review of AMR Principles, Assessment Year Modifiers, and the Construction Cost Reporting Guide will occur in 2024. Government will consider any resulting policy and regulatory changes in early 2025.

Reviews of the assessment models for individual regulated property types will then occur in two stages, from 2025-27.

Following this, we will begin broader engagement to comprehensively consider and understand the potential assessment and tax impacts of the new models. We will work with stakeholders to evaluate any mitigation or implementation strategies required.

Final government decisions on any changes to assessment models would be sought in 2028.

For further details please visit <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Have tax implications been considered for the AMR process?

Following preparation of new assessment models, broad engagement will be initiated with municipalities and industry groups. Stakeholders will have the opportunity to provide input during this stage of the process.

Final government decisions on any changes to assessment models would be sought after this input is received and considered.

Who is the main government contact for the AMR process?

To contact Municipal Affairs during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Which stakeholder groups are represented on the steering committee?

The steering committee is comprised of representatives from the following organizations:

- Alberta Assessors' Association
- Alberta Federation of Rural Electrification Associations
- Alberta Municipalities
- Alberta Rural Municipal Administrators' Association
- Bell MTS
- Canadian Association of Petroleum Producers
- Canadian National Railway Company
- Canadian Pacific Railway Company
- Canadian Property Tax Association
- Canadian Renewable Energy Association
- Capital Power
- Chemistry Industry Association of Canada
- Explorers and Producers Association of Canada
- Federation of Gas Co-ops
- FORTIS Alberta
- Independent Power Producers Society of Alberta
- Local Government Administration Association of Alberta
- Northeast Capital Industry Association
- Pipeline Property Tax Group
- Rogers Communications
- Rural Municipalities of Alberta
- TELUS

Karine Keys

From: Tyler Gandam <president@abmunis.ca>
Sent: April 3, 2024 2:44 PM
To: Karine Keys
Subject: Add your voice to call for independent local elections
Attachments: Political Parties - Member Messaging.docx

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Mayors, Councillors and CAOs,

Attached are key messages you can use in conversations with MLAs, media, and the public about the importance of keeping political parties out of local elections. The messages build on a letter we sent to the Minister of Municipal Affairs and Premier last week providing ways that trust and transparency in local elections can be increased without putting parties on the ballot.

During dialogue with the Minister and Premier at our recent Spring Municipal Leaders Caucus, they confirmed their intention to bring in legislation that would pave the way for political parties to formally participate in local elections along with an openness to receive alternative recommendations on how to improve the Local Authorities Election Act. Our recommendations focus on contribution limits, disclosure requirements, rules for third-party advertisers and ways to increase candidates understanding of the role of councils. More details on our recommendations can be found on our [Keep Local Elections Local Webpage](#).

We hope you will amplify our message by:

- Contacting your local MLA and addressing your concerns.
- Creating awareness about the topic with your residents by discussing it with your local news media and/or via social media posts.
- Passing a motion in council to draw attention to your official position on the proposed legislation.

ABmunis is also planning a media event the week of April 8-12.

Let's use our strength in members to raise awareness of the importance of local elections providing the opportunity for grassroots Albertans to have their say in how municipalities are run.

Sincerely,

Tyler Gandam | President

E: president@abmunis.ca
300-8616 51 Ave Edmonton, AB T6E 6E6
Toll Free: 310-MUNI | 877-421-
6644 | www.abmunis.ca



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Updated April 2, 2024

Why non-partisan politics works at the municipal level

- Given the size of Alberta and Canada, political parties are necessary at the provincial and federal levels.
- Multiple surveys have shown that the majority of Albertans do not think political parties add value at the local level.
- Most issues faced by local elected officials (i.e., mayors, reeves, and councillors) are practical challenges that are **clearly not partisan**.
 - Snow clearing, safe drinking water, road repair, local transportation, fees for hockey arena use are examples of issues that are **clearly not partisan**.
- The current non-partisan system features an environment in which councillors are encouraged to listen to one another, consider alternative views, weigh the pros and cons, seek additional information, and debate issues before voting on them.
 - It encourages collaboration, compromise, and a willingness to find consensus on even the most difficult issues.
- A party-based system is likely to encourage councillors to stick to the positions of the political parties they represent, instead of listening to residents and considering the welfare of the municipality as a whole.
 - It will contribute to a more adversarial and combative environment on council in which councillors will vote along party lines.
- Divisions on municipal councils seem likely to inflame existing divisions among groups within communities and even between neighboring municipalities.
 - Politics does not need to be divisive.
 - The current non-partisan system encourages collaboration in our communities.
 - Albertans want to vote for candidates, not labels.

Recommendations to improve transparency & governance

- Alberta Municipalities' members share concerns about transparency and governance that were expressed by Municipal Affairs Minister Ric McIver and Premier Danielle Smith at our Spring Municipal Leaders' Caucus (MLC) in mid-March, but we do not believe the injection of political parties into local elections will improve things.



POLITICAL PARTIES

- In response to Premier Smith’s March 15 request at Spring MLC for suggestions on how transparency and governance could be improved in municipal elections, ABmunis recommends the following actions be considered:
 - Limit donation amounts. Make changes to the *Local Authorities Election Act* (LAEA) to **limit individual donation amounts** to \$2,500 per candidate.
 - In recent reviews of Alberta’s election rules, Albertans clearly signaled they want to see less money involved in local elections, not more.
 - A reduction in contribution limits would go a long way towards creating a more level playing field and ensuring large donors do not drown out the voices of grassroots Albertans.
 - Financial disclosure. Require candidates to file **pre-election disclosure statements** and strengthen disclosure requirements for **third-party advertisers**.
 - Voters should know who, be they individuals or like-minded groups, is donating money to candidates or indirectly supporting them through advertising.
 - Limits on campaign contributions to candidates should also be applied to third parties.
 - Update nomination form. We recommend **changes to the nomination form** that require candidates to confirm they understand the role of councillors as set out in the *Municipal Government Act* (MGA).
 - Education & resources for prospective candidates. Legislation alone cannot fix divisiveness and disfunction on municipal councils, so we are committed to working with the ministry and other associations to **provide education and resources** that support productive councils.
 - We want to avoid situations like the one that occurred recently in Chestermere, Alberta, where a slate of councillors disregarded their legislative duties to the detriment of their community.

Good Governance

- While political parties are an important part of the parliamentary system at the provincial and federal level, they are not a good fit with local government legislation and processes in Alberta regardless of size of municipality.
- The cities of Edmonton and Calgary follow the same governance rules as other municipalities.
- Caucus meetings and whipped votes go against rules set out by the province in the MGA.
- The MGA states in Part 5, Division 3 that councillors have the statutory duty to: “consider the welfare and interests of the municipality as a whole”
- Section 197(1) of the MGA specifies that council and council committees must meet in public.
- Furthermore, to deliver services efficiently and effectively to businesses and residents, councils must work collaboratively with the province and neighboring municipalities.
- Council members also have roles on quasi-judicial tribunals and service delivery boards
- For these reasons ABmunis believes partisanship would undermine the ability of councils to effectively fulfill their roles.



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POLITICAL PARTIES

Survey Results

- Results from the Government of Alberta’s November 2023 survey on proposed changes to the LAEA that were obtained through a reporter’s FOIP request show that 70 per cent of Albertans are opposed to the introduction of political parties at the local level.
- A public opinion survey on the possible introduction of political parties at the municipal level was conducted by pollster Janet Brown for Alberta Municipalities in early September 2023, just six months ago.
 - ABmunis’ survey found that **68 per cent** of Albertans were opposed to the idea.
 - More than **80 per cent (81%)** thought that municipal officials who are part of a political party would vote along party lines and not necessarily in the best interest of the community.
 - **Sixty-nine per cent (69%)** of respondents think that political parties would make municipal governments more divisive and less effective.

Trust and Integrity

- We recognize there is currently nothing preventing candidates from running on slates or for political parties, other than an historic lack of success.
- However, changes to legislation could be made that might make it easier for political parties or slates of candidates to raise funds. We know from previous reviews of the election rules that Albertans want to see less money involved in local elections, not more.
- Parties could also lead to money being raised in one part of the province being used to influence the election in another region. This would again take the focus away from keeping local elections local.
- The [mandate letter](#) from Premier Smith to Minister of Municipal Affairs McIver instructed him to collaborate with Minister of Justice Amery to review the LAEA and make recommendations for any necessary amendments to “strengthen public trust in and the integrity of our municipal election laws”.
- We believe the best way to strengthen trust and integrity is to listen to Albertans when they say they do not want political parties at the local level.



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March 27, 2024

RECEIVED

APR 03 2024

Town of Claresholm

PO Box 1000
111 – 55 Avenue West
Claresholm, Alberta T0L 0T0

To: Mayor and Council,

Community Futures Alberta Southwest has an opening on our Board for a director residing in the Town of Claresholm. We are looking for nominations to fill this position.

Community Futures is a non-profit, federally funded organization with a mandate for business and community economic development. The organization works with all levels of government, as well as community stakeholders, to provide new or existing businesses the tools and resources they need to succeed.

Board members may be recommended for vacant positions by municipal governments and Chambers or Economic Development Committees to represent specific geographic areas. Upon receiving a recommendation, the Board reviews the candidates and selects one from the list provided that best fits their needs. Current Board members may also recommend new board members for consideration.

Board members are expected to attend monthly meetings and to participate in discussions at the board table. There are generally eleven monthly meetings and one planning session each fiscal year. The term of office for a Board member is 3 years. The maximum number of terms is 3.

There is no financial remuneration for sitting on the Board, however, expenses are compensated for any activities approved by the Board of Directors.

There is a comprehensive Conflict of Interest policy and a Privacy policy that have been adopted for the Board of Directors and the Staff of the CFABSW. All Directors and Staff have signed oaths of compliance on these policies.

Please forward any nominations to Susan Koots, Board Chair, at the CF Office in Fort Macleod. (contact information below)

Thank you in advance for your consideration.



Tony Walker, General Manager
Community Futures Alberta Southwest
Box 1270, 436 24th Street,
Fort Macleod, AB T0L 0Z0



Application for
Community Futures Alberta Southwest
Board of Directors

This application form provides background information on those who wish to serve on the Community Futures Alberta Southwest Board of Directors.

Name: _____

Address: (civic and box #) _____

Telephone Number: (daytime) _____ (evening) _____

Community Futures has been supporting small business development and rural economic diversification in Alberta for about 30 years. We are a community driven, non-profit organization with 27 offices in rural areas throughout Alberta. Each office is staffed by local business professionals and guided by a volunteer Board of Directors.

In other words, we live where you live, and reap the benefits of a strong local economy created by business entrepreneurs just like you!

We also run a number of specialized business programs and actively work with community and business leaders to foster rural economic growth.

We are funded by the Government of Canada through PrairiesCan. There are a total of 269 Community Futures offices across the country.

Why are you interested in serving on this Board?

Some of the skills that Board Members should have include:
Owning/operating/working in a retail or service based business, accounting, legal, banking, agriculture, municipal gov't, etc.

Please describe how your skills will fit with Community Futures Requirements

Background Information: (Education, Work, Volunteer Positions, Previous Board or Committee Experience, Business Development Experience, etc.)

Personal Goals and Objectives: (That might fit with the mandate of Community Futures Organizations)

Karine Keys

From: Cindee Schlossberger <cindeens@gmail.com>
Sent: March 27, 2024 10:46 AM
To: Karine Keys
Subject: Letter of Support
Attachments: Letter of Support - Transportation Society.docx

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning Karine,

I am not sure you are the correct person to send this to if not can you please forward on.

I am on the board for the Claresholm & District Transportation Society. We are looking for a letter of support for the Healthy Aging Alberta's Provincial Assisted Transportation Project Grant. The Transportation program currently services a large area in Southern Alberta from Crowsnest Pass to Strathmore transporting seniors to appointments and functions. We are applying for this grant which will allow us to expand our services in the Claresholm area assisting low income seniors with a subsidized service to access the services they need. We are partnering with Vulcan County utilizing these grant funds to better serve the villages around Vulcan and along highway # 23 providing better access to larger locations for shopping and appointments.

Your support is greatly appreciated. If you could forward your letter to me by April 5th as the grant closing date is April 12th. I have attached a sample of a support letter.

Cindee Schlossberger

March 25, 2024

Claresholm & District Transportation Society
Sally Morton, CEO

Re: Letter of Support for Assisted Transportation Project Grant

Dear Sally,

We understand that you are applying for a grant under Healthy Aging Alberta's Provincial Assisted Transportation Project, and I would like to offer the _____ support for your application.

While there are adequate facilities and services within our boundary, those services are often a far distance for residents. For those that cannot drive, access to medical services/supplies, groceries, and social activities becomes a challenge. As our senior population continues to increase and we are more cognizant of the needs of residents with low income or with disabilities, it has become evident our need to expand the Transportation services.

The _____ commends the efforts of the Claresholm & District Transportation Society in assessing the needs in Southern Alberta and working on a plan to address the transportation gaps for our older adults.

If you have any questions or require further information, please feel free to contact me at

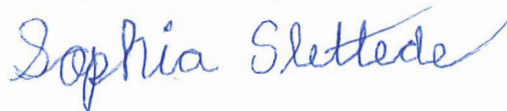
Sincerely,

Hi, My Name is Sophia Slettede and I am the Secretary of the Claresholm 4-H Beef Club. Our Club has been active in this community for over 80 years. We do lots of community service activities throughout the year, including Highway Cleanup, a display at the Christmas Cruise, Bingo at the Lodge and Cottonwoods. We also help at the Kinette Craft Fair collecting donations for the Food Bank. As a beef/sheep club, we raise projects that are taken to our annual achievement day show and sale in June. This event includes the Claresholm 4-H Beef Club, Fort Macleod Beef Club and Stavely-Parkland Sheep and Beef club, it is held at the Claresholm Agriplex, which brings many people into our town.

To wrap up our year we host an awards banquet that members, their families, buyers of market animals and sponsors are all invited to attend. This year we will be holding our event at the Claresholm Community Center on June 25. We would like to ask your consideration of donating the rental fees for this facility for our awards night event.

Please respond with your decision to Tanya Slettede at 403-625-0232 or via email at tanyaslettede@gmail.com.

Thank you so much for your consideration,



Sophia Slettede

Town of Claresholm Application for Donation
(Policy 5.1.01 – Schedule “A”)



Claresholm

Date of Application: March 30/24

Date of Event: June 25/24

1. Applicant Information

Name of Applicant: Claresholm 4-H Beef Club

Address: Box 1414 Claresholm

Contact Person: Gwen Penrod

Phone, Fax, Email: 403-593-9694 gwenmeliefste@gmail.com

2. Type of Organization: (circle) ARTS/CULTURE RECREATION/SPORTS **EVENT** OTHER(specify)

3. Is the Organization registered with Revenue Canada as a Charity? (circle) YES **NO**

If yes provide registration date & # _____

4. Is the Organization incorporated as a non-profit organization? (circle) YES **NO**

If yes provide registration date & # _____

5. Type of Donation: (check and explain)

- COMMUNITY EVENT
- COMMUNITY PROJECT FUNDING
- IN-KIND CONTRIBUTION - Fee Waiver
- Other (explain):
- SPECIAL EVENT
- DONATION - Financial Assistance
- IN-KIND CONTRIBUTION - Service, Equipment or Materials

Explanation:

To get a donation to rent the community centre for awards banquet

Amount (value) Requested: \$450.00

6. Details of how the funds will be expended:

Use of the community centre hall for awards banquet

9. Is a copy of the organization’s operational or project budget attached?

YES **NO**

7. Previous Donations

Has your organization received donation from the Town of Claresholm in the past? If so, please explain the amount and use of these donations.

Date	Amount	Use of Funds
N/A		

8. Organizational Information

What services or activities does your organization provide to the Town of Claresholm residents? (Please attach a list of membership/executive)

We have community service requirements from members such as Christmas Cruise display, Collect food bank donations at Kinette Craft Fair, Bingo with seniors at the lodge and Cottonwoods

Describe in broad terms the principal objective of your organization or initiative:

4-H Club

How will your organization acknowledge the Town's donation?

*- Facebook
- announce at awards banquet*

10. Please provide a detailed list of all sources of funding for the organization.

Funding Source	Amount	Recommended Use of Funds
<i>- we get alot of sponsors or awards for the members year end awards</i>		
<i>Private fundraisers like selling flowers and ice melter</i>		

Karine Keys

From: Lisa Darch <jlmcdarch@gmail.com>
Sent: April 3, 2024 12:30 PM
To: Karine Keys
Subject: Council agenda request

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Karine,

I'd like to be placed on a council agenda requesting to sand and refinish the bleachers at the existing skatepark and relocate them to the new site.

I would do the work myself, just need permission to do so.

Thank you,

Lisa Darch

To clarify, Lisa is requesting to sand and refinish the bleachers at the current location at her cost, then at some point in the near future, have Public Works relocate them to the new site.





Claresholm

REQUEST FOR DECISION

Meeting: April 8th, 2024

Agenda Item: 14

Water Shortage Response Plan Development - 2024

BACKGROUND:

In 2020, the Town of Claresholm (Town) and Municipal of Willow Creek (M.D) retained MPE Engineering Ltd. (MPE) to prepare a Water Shortage Response Plan (WSRP) for the purpose of being submitted to Alberta Environment and Parks (AEP) as an attachment to existing, ongoing and future Water Act applications. Council approved the WSRP in September 2020. The Town’s WSRP contains a summary of water licenses, details on Pine Coulee Reservoir (PCR) characteristics and physical infrastructure, a risk assessment, and the various trigger criteria and stages of response activities.

In summer 2023, the Town and M.D. implemented WSRP restrictions due to low water levels in the Pine Coulee Reservoir. The WSRP also contains a supplemental pumping strategy to be used when water levels drop below the raw water intake in the reservoir. It is unlikely that pumping will be required this year, however, there are few details in the WSRP regarding how to implement such a strategy, and administration is unsure how to proceed in a situation where supplementary pumping is required. To this end, the Town and representatives from MPE met at the Pine Coulee Reservoir (PCR) raw water intake site to review the current reservoir conditions and to discuss the low water shortage plan.

PROPOSED SCOPE OF WORK:

We propose further development of the supplemental pumping strategy, which includes general review of methodology, hydraulic reviews, pump installation, and an electrical and operational review. To complete the scope of work, MPE will utilize in-house technical recourses, oversee pumping design and coordinate with regulatory agencies with respect to permitting requirements. Administration proposes to conduct this work in partnership with the M.D.

COSTS/ SOURCE OF FUNDING:

This project was quoted in March of 2024 at a cost of \$20,800.00 (not including GST) and could be funded from the Town of Claresholm Water and Sewer Utility Operational Reserves. The M.D. council has agreed to support this project by covering 50% of the costs (up to \$10,400) of the study.

RECOMMENDED ACTION:

Administration is recommending to proceed with the project in 2024 to ensure an updated supplemental pumping strategy is developed and included in the WSRP.

PROPOSED MOTION:

MOVED by Councillor _____ to direct administration to complete a supplementary pumping strategy for the Pine Coulee Reservoir, at a cost not to exceed \$20,800 plus GST, with a 50% contribution from the M.D. of Willow Creek, and that expenses come from Water and Sewer Utility Capital Reserves.

APPLICABLE LEGISLATION:

- 1.) Municipal Government Act, RSA 2000, Chapter M-26 Section 248 – Expenditure of money

ATTACHMENTS

- 1.) Water Shortage Response Plan

PREPARED BY: Brad Burns, Utility Services Manager

APPROVED BY: Abe Tinney, CAO

DATE: April 3rd, 2024



Technical Memorandum For:

**TOWN OF CLARESHOLM &
MUNICIPAL DISTRICT OF WILLOW CREEK
WATER SHORTAGE RESPONSE PLAN**

Prepared By:

Gavin Nummi, P.Eng.
Project Engineer

MPE Engineering Ltd.
#300, 714 5 Avenue S
Lethbridge, AB S4R 1C9
P: (403) 317-3658
Email: gnummi@mpe.ca

Date: August 19, 2020

Project #: 1466-029-00

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1 INTRODUCTION

1.1 BACKGROUND

The Town of Claresholm (Town) and Municipal District of Willow Creek (MD) have retained MPE Engineering Ltd. (MPE) to prepare a Water Shortage Response Plan (WSRP) for the purposes of being submitted to Alberta Environment and Parks (AEP) as an attachment to existing, ongoing, and future Water Act applications.

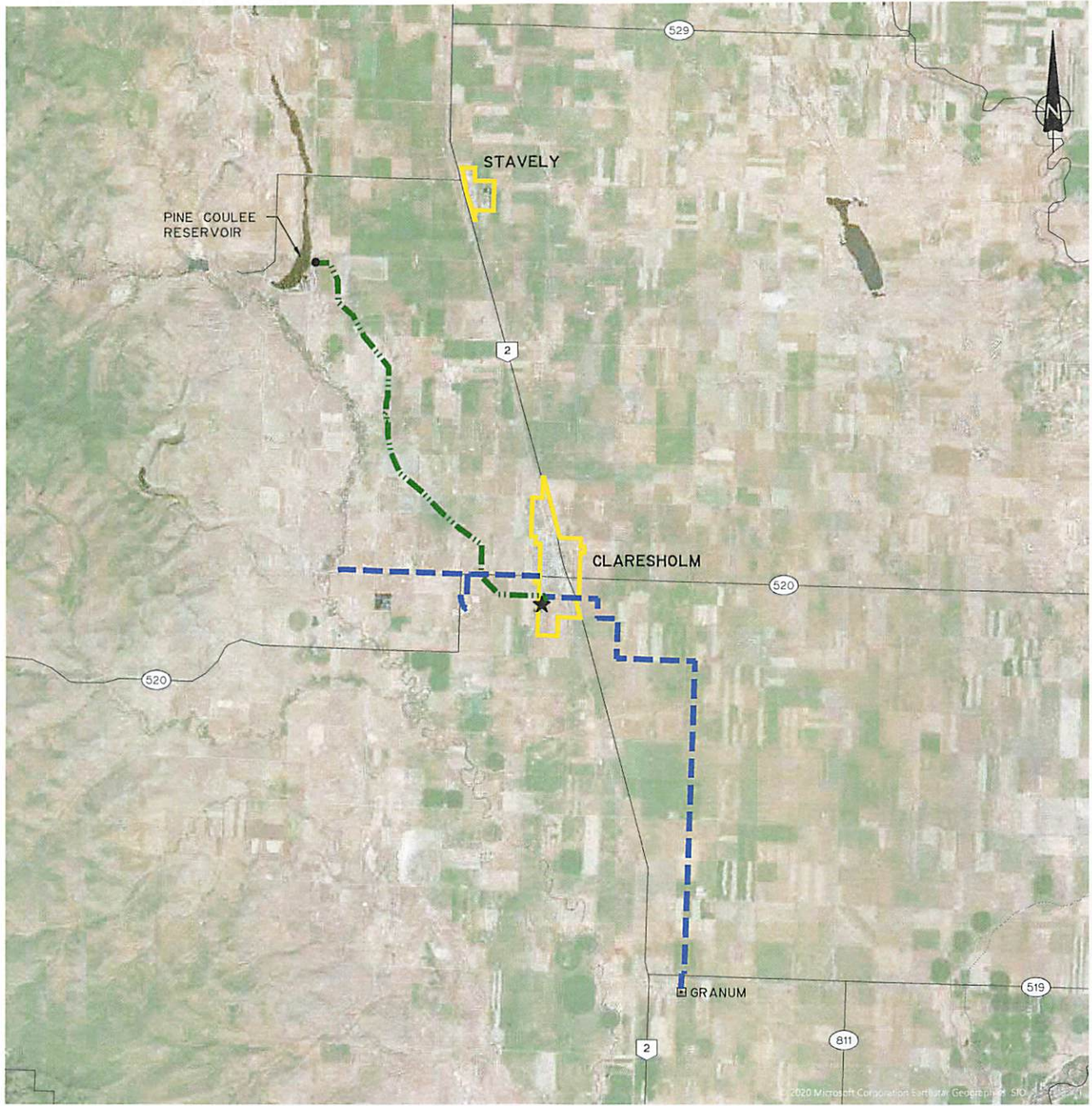
This technical memorandum will provide the Town and MD with a Water Shortage Response Plan for licences with a listed point of diversion as the *"NW 35-013-28 W4M through the work of the Town of Claresholm"* and source of water as *"Willow Creek"* and/or *"Willow Creek through the works of Alberta Environment and Parks (Pine Coulee Reservoir)"*. The source of water and point of diversion will herein be referred to as the Pine Coulee Reservoir (PCR) and Pine Coulee Reservoir Intake (PCR Intake), respectively.

Figure 1.1 on the following page indicates the overall area and municipalities identified in the WSRP. For the intent of the WSRP, the community of Granum is still referred to as the *"Town of Granum"* despite recently becoming part of the MD's jurisdiction. The naming conventions in the report are based on the names identified within individual water licences.

1.2 SCOPE OF WORK

In general, the tasks completed for the WSRP included the following:

- Project Start-up Meeting with the Town and MD,
- Compile previously completed WSRPs for the Town and MD,
- Develop a summary of all existing water licenses held by the stakeholders,
- Identify all connections to the regional water supply network, including raw water and potable water connections,
 - Review of any existing water supply agreements related to potential impacts on the WSRP,
- Review AEP operating procedures for the PCR.
 - Including a meeting with appropriate AEP staff to discuss operations and the impacts on the region's water supply,
- Review previously developed *"Triggering Criteria"* and modify as required, based upon critical PCR elevations,
- Conduct a stakeholder review meeting to review triggering criteria and to develop the municipality-specific actions that will be taken at each trigger,
- Develop comprehensive draft Water Shortage Response Plan for the region, incorporating the specific action items developed for each trigger,
- Review meeting with stakeholders to discuss comments on draft WSRP,
- Finalization of WSRP,
- Submission to AEP on behalf of stakeholders,
- Modifications, as required, per AEP comments.



LEGEND

- TOWN BOUNDARY
- POTABLE WATER PIPELINE
- EXISTING RAW WATER PIPELINE
- EXISTING RAW WATER INTAKE
- EXISTING WATER TREATMENT PLANT



TOWN OF CLARESHOLM AND
M.D. OF WILLOW CREEK
WATER SHORTAGE RESPONSE PLAN
WATER SYSTEM OVERVIEW

SCALE: 1:250 000

DATE: AUGUST 2020

JOB: 1466-029-00

FIGURE: 1.1

2 SUMMARY OF WATER LICENCES

The following table outlines existing points of use and water licences associated with the PCR Intake. Information provided from the water licences includes priority date, maximum diversion rate, and total allocation. Existing licences are sorted by priority dates.

Table 2.1 – Summary of Points of Use and Water Licences

Licensee	Licence No.	Point of Use	Diversion Rate (m ³ /s)	Annual Allocation (m ³ /year)	Priority Date
Town of Granum	300464	Town of Granum	0.0032	98,272	1904
			0.0060	56,792	1976
Town of Claresholm	261922	Town of Claresholm	0.0800	1,301,235	1909
Town of Granum (Rural Community)	300466	SE 31-010-26 W4M NE 32-010-26 W4M SE 5-011-26 W4M	0.0008	4,936	1976
Town of Claresholm	19444	Claresholm Golf Course	0.0272	98,678	1979
Morkin Farms Ltd.*	310878	NE 20-012-27 W4M SW 28-012-27 W4M	0.0010	4,074	1979
Douglas Leeds	295699	SW 6-013-27 W4M SE 6-013-27 W4M	0.0010	1,234	1982
Scott Maurushat	295701	NE 13-013-28 W4M NE 24-013-28 W4M	0.0010	1,234	1982
Donald Glimsdale	279982	NE 12-013-28 W4M	0.0050	1,234	1983
Hutterian Brethern of Willow Creek	312178	SW 5-013-27 W4M NW 7-013-27 W4M	0.0010	2,099	2016
Dyce Bolduc	388815	NE 26-013-28 W4M	0.0003	370	2016
MD of Willow Creek	359529	Pipeline Water Co-op	0.0034	10,000	2016
	382750	Leavings Water Co-op	0.0055	156,200	--
	382770	Airport Industrial Park	0.0400	273,000	--

* The land associated with the Morkin Farms Ltd. water license has since been acquired by the Granum Hutterite Colony and a subsequent water license transfer is required.

Licence information for the Leavings Water Co-op, Airport Industrial Park and Claresholm Golf Club are based on the following:

- Leavings Water Co-op - existing preliminary certificate (File No. 00292451),
- Airport Industrial Park – existing preliminary certificate (File No. 382770) and licence application,
- Claresholm Golf Club – existing water licence with the understanding that additional allocation has been applied for.

Table 2.2, below, provides a summary of the total maximum diversion rate and annual allocation for the licences utilizing the PCR Intake.

Table 2.2 – Total Maximum Diversion Rate and Annual Allocation

Licensee	Diversion Rate (m ³ /s)	Annual Allocation (m ³ /year)
Town of Granum	0.0102	160,000
Town of Claresholm	0.1072	1,399,913
Municipal District of Willow Creek	0.0489	439,200
Private Land Users	0.0093	10,245
Total	0.1756	2,009,358

The total diversion rate and annual allocation directly controlled by the MD and Town (excluding private land users) is **0.1663 m³/s and 1,999,113 m³**, respectively. The Town has existing agreements regarding water use with the private land users and should enforce water restrictions if required, however, water use restrictions will be much easier to enforce within existing developed areas.

2.1 WATER LICENCES – PRIORITY OVERVIEW

The Town of Granum and Town of Claresholm have relatively senior priority water licences dated 1904 and 1909, respectively. For water licences downstream of PCR in the Willow Creek watershed, only one licence has seniority. The licence with the most seniority is held by Lucasia Ranch Ltd. dated 1897 (File No. 00161).

The Lucasia Ranch Ltd. water licence is downstream of the PCR and will have negligible impact on the Town and MD based on normal operations of the PCR outlined in the following section.

2.2 WATER LICENCES – RESTRICTIONS

MPE reviewed the licences for restrictions on the available allocation. The following list summarizes the restrictions on the water licences:

- The Town of Granum and Claresholm licences have conditions in place to maintain instream flow needs in the Willow Creek,
- The Pipeline Water Co-op Licence has conditions to maintain instream flow needs and not to divert water when elevations in the PCR are below 1044.00 m,
- The Bolduc and Hutterian Brethren of Willow Creek Licences have conditions to maintain instream flow needs and not to divert water when elevations in the PCR are below 1044.00 m,
- All other privately held licences have conditions that outline the ability to divert water only when capacity is available to maintain instream flow needs.

3 PINE COULEE RESERVOIR

AEP provided MPE a copy of the “Normal Operation Plan – Pine Coulee Project” (normal operation plan), dated February 2020 for the purposes of reviewing the operations and the potential impact to the water supply for the Town and MD. The following sections outline details provided in the normal operation plan.

The PCR was constructed in 1998 with the intent of providing the following:

- Increased security of supply for municipal and domestic water users,
- A secure water supply for downstream livestock and irrigation water users,
- Water-based recreational opportunities near existing facilities at Willow Creek Provincial Park,
- Flow for meeting instream flow needs downstream of the PCR.

3.1 PINE COULEE RESERVOIR LOCATION

The Pine Coulee Project consists of a dam and reservoir (PCR) on Pine Creek, diversion works on Willow Creek, and a canal linking the diversion works to the PCR. As shown on Figure 1.1, the PCR is located on Pine Creek within Sections 32 through 35 of 13-28 W4M and the diversion works are located on Willow Creek approximately 3 km west of the dam.

3.2 PINE COULEE RESERVOIR OPERATIONS

The PCR is typically at its lowest water elevations throughout winter and spring as the diversion of water from Willow Creek into the PCR begins in mid-late April; there is no diversion out of Willow Creek during the winter months. The minimum operating level of the PCR is 1042.00 m. Water can only be diverted into the PCR from Willow Creek if instream flow needs are being met upstream of the diversion works.

Water elevations in the PCR typically rise until June or July when water begins to be released for downstream users and maintaining instream flow needs. The full supply level elevation of the PCR is 1052.50 m. Releases from the PCR typically occur from April to May for the pike spawning marsh below the dam and from June to October for normal operations (water supply for downstream users and maintaining instream flow needs).

If water elevations are at or below 1044.00 m, the PCR is considered at its minimum drawdown level and releases to Willow Creek for irrigation purposes are no longer made. The normal operation plan indicates that all storage below 1044.00 m is required to meet the downstream instream flow needs of Willow Creek.

3.2.1 Willow Creek Instream Flow Needs

The following tables outline the instream flow needs outlined in the normal operation plan and “Pine Coulee Water Management Project” (WMP), completed in 1995, that govern the operations of the PCR. Table 3.1 summarizes the minimum flows required in Willow Creek prior to diverting water into the PCR. Table 3.2 summarizes the instream flow needs downstream of the PCR that will be augmented by the PCR and/or additional release from Chain Lakes.

Table 3.1 – Minimum Willow Creek Instream Flow Need Prior to PCR Diversion.

Date Range	Flow Requirement (m ³ /s)
March 1 to May 21	0.28
May 21 to June 28	1.00
June 29 to September 7	2.00
September 7 to October 15	0.40

Table 3.2 – Minimum Willow Creek Instream Flow Need Downstream of PCR Diversion.

Date Range	Flow Requirement (m ³ /s)
June 15 to June 30	0.40
July 1 to August 31	0.80
September 1 to October 15	0.40

3.3 PINE COULEE RESERVOIR STORAGE

Figure 3.1, below, is the storage curve for the PCR included in the normal operation plan. The following Table 3.1 is a summary of available storage at key elevations.

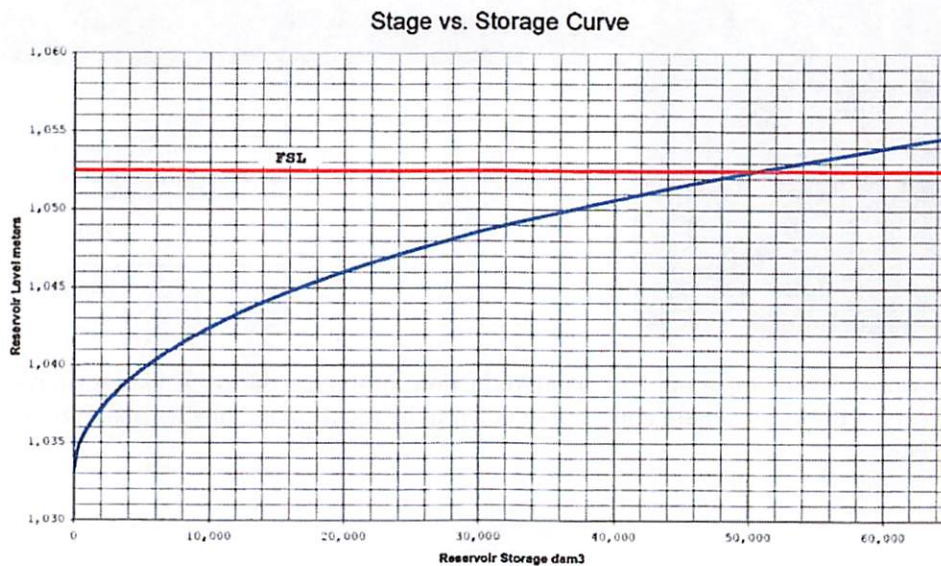


Figure 3.1 – Pine Coulee Reservoir Storage Curve. Source: AEP Normal Operation Plan

Table 3.3 – Pine Coulee Reservoir Storage Volume at Key Elevations

Water Elevation (m)	Storage Volume (dam ³)	Storage Volume (m ³)
1052.50	50,000	50,000,000
1050.00	36,000	36,000,000
1047.50	25,000	25,000,000
1046.00	20,000	20,000,000
1045.00	16,500	16,500,000
1044.00	14,000	14,000,000
1042.00	9,500	9,500,000

As noted in Section 3.2, the available storage between water elevations 1044.00m and the minimum operating level of 1042.00 m, is reserved for maintaining instream flow needs for Willow Creek.

Should a water shortage occur, and the Town and MD continue to utilize the PCR as a viable source of water, the total drawdown of the annual allocation would have minimal effect on the PCR. The following table outlines the approximate annual drawdown of the total allocation identified in Table 2.2 based on various starting elevations.

Table 3.4 – Pine Coulee Reservoir Drawdown Levels

Starting Water Elevation (m)	Total Allocation (dam ³)	Approximate Annual Drawdown (mm)
1050.00	2,009	500
1046.00		650
1045.00		750
1044.00		900

Should the Town and MD implement demand reduction strategies during a water shortage, it is reasonable to expect the approximate annual drawdown to be reduced and further minimize the overall impact on the PCR.

4 WATER SHORTAGE RISK ASSESSMENT

MPE reviewed the simulations completed as part of the WMP in 1995, the historical PCR water elevations, and the physical constraints of the intake and treatment infrastructure when assessing the potential risk of a water shortage.

4.1 PINE COULEE RESERVOIR – WATER MANAGEMENT SIMULATIONS

As part of the WMP in 1995, a 77-year simulation model was utilized to generate a specific operating plan for the PCR. The simulation indicated that the minimum level of 1042.00 m could be reached in three years out of the 77-year period that was reviewed, and that the PCR could be below the minimum drawdown level of 1044.00 m over 11 winter seasons.

Based on the simulation conducted in the WMP, the Town and MD could experience a water shortage once every seven years and a severe water shortage once every 25 years. The results of the simulation indicate that the risk of a water shortage in the PCR and Willow Creek basin is minimal, however, they could occur, and a response plan should be generated in the event a water shortage does occur.

4.2 PINE COULEE RESERVOIR – HISTORICAL WATER ELEVATIONS

In conjunction with the simulation provided in the WMP, MPE reviewed historical water elevations for the PCR available from Environment Canada. Construction of the PCR was completed prior to 2000 and the following table provides the minimum annual water elevation for the past 20 years.

Table 4.1 – Pine Coulee Reservoir Minimum Annual Elevations

Year	Minimum Water Elevation (m)	Year	Minimum Water Elevation (m)
2000	1039.73	2010	1050.69
2001	1040.28	2011	1050.95
2002	1040.50	2012	1050.62
2003	1049.03	2013	1050.76
2004	1049.43	2014	1050.74
2005	1051.17	2015	1050.70
2006	1051.32	2016	1047.54
2007	1050.44	2017	Not Recorded
2008	1050.20	2018	1046.83
2009	1050.68	2019	1046.75

The PCR did not record a water elevation at its full supply level until 2005. This may have been a result of 2000 and 2001, the first two years of its operation, being historically dry years. The annual precipitation for 2000, 2001 and 2002 was 329.2 mm, 241.7 mm, and 550.2 mm, respectively.

Since reaching a water elevation of 1049.80 m in the summer of 2002, the PCR has not recorded a water elevation below 1044.00 m. This provides further evidence that the risk of a water shortage in the PCR is minimal.

4.3 MUNICIPAL INTAKE & INFRASTRUCTURE RESTRAINTS

The Town completed the construction of a regional raw water pipeline from the PCR in 2008. The pipeline replaced the existing water supply system from Willow Creek. The regional pipeline is 500 mm diameter PVC DR51 pipe. The pipeline has capacity to serve the Town of Claresholm, the Town of Granum, potential rural demand, and the projected future growth until 2033.

An existing water supply outlet structure, the PCR intake, on the east side of the PCR is the diversion point for water into the raw water pipeline. The PCR Intake was constructed by AEP as part of the Pine Coulee Project for the purpose of supplying irrigation water to irrigators and municipal water for Claresholm and Granum. Based on the normal operation plan, the top of the PCR Intake has an elevation of 1042.70 m. From record, the minimum water elevation to provide the full design flow of the raw water pipeline is 1043.50 m. Although capacity in the raw water pipeline may be limited at elevations below 1043.50 m, the intake may continue to operate to a water elevation of 1042.70 m, or 1043.70 m assuming a 1.0 m thick layer of ice. Based on the historical water elevations observed, the risk of not being able to use the intake is minimal and the need to augment the water supply from the PCR would be an infrequent occurrence.

It should also be noted that utilizing reservoir water from lower elevations in the reservoir will not affect the operation of the Town's water treatment plant (WTP). The WTP design allows the operator to take raw water directly from the PCR or utilize raw water from the raw water reservoir located adjacent to the WTP. When utilizing raw water from lower elevations of the PCR, operators have the flexibility to divert water into raw water storage located adjacent to the WTP. This reservoir would act as a sedimentation basin dropping out sediment load should it be present.

Supply to the raw water pipeline could also be supplemented by pumping from lower elevations of the PCR if allowed by AEP.

Overall, the municipal intake and infrastructure are well suited for use in the event of a water shortage and could continue to be utilized if required.

5 WATER SHORTAGE RESPONSE

In the event a water shortage does occur within the PCR, the Town and MD will be required to initiate a response plan to reduce consumption and augment the available water supply when necessary. The following sections provide the various levels of response that the Town and MD have developed to respond to varying degrees of water shortages.

5.1 WSRP TRIGGER CRITERIA

Based on the potential risk for a water shortage, and the normal operation plan of the PCR, the following trigger criteria were developed for the WSRP.

Table 5.1 – Water Shortage Response Plan Trigger Criteria

Reservoir Operating Level (m)	Stage	Restriction Details
1052.50 to 1046	Normal	No restrictions.
1046 to 1045	1	Begin limiting non-essential water use (i.e. lawn and garden watering limited to 3 days/week)
1045 to 1044.50	2	Further limit non-essential water use (i.e. lawn and garden watering limited to 2 days/week)
1044.50 to 1044	3	Further limit non-essential water use (i.e. lawn and garden watering limited to 1 days/week); Essential water use to be monitored.
1044 to 1043	4	Prohibit all water use associated with irrigation; non-essential water use limited to sanitation purposes only; Monitor essential water use; water supply augmentation may be required. Water use for agricultural users to be restricted to livestock only.
1043 to 1042	5	All non-essential water use prohibited; limit essential water use; water supply augmentation required. Water use for agricultural users to be restricted to livestock only.

As the licences indicated in Section 2.0 have a small total cumulative allocation, relative to the available storage in the PCR, an initial elevation of 1046.00 m was selected to initiate the first stage of the WSRP. By implementing the WSRP at elevations of 1046.00 m, or less, the goal is to prevent the PCR from being drawn down to an elevation of 1044.00 m. At elevations below 1044.00 m, diversion from the PCR for the purposes of irrigation is halted and some licences (indicated in Section 2.2) are also no longer able to divert water. AEP has also indicated the potential for future licences to have conditions requiring the PCR to be at an elevation of 1044.00 m or higher prior to diversion being allowed.

The above table provides brief descriptions for the types of water restrictions that will be put in place. The Town and MD have developed detailed response plans for residential, commercial/industrial, public institutional and agricultural users which are discussed the following section.

5.2 DEMAND REDUCTION

The Town and MD have developed the following response plans for residential, commercial/industrial, public institutional and agricultural users. The plans implement strategies to reduce water demand throughout various stages of the WSRP, and ultimately eliminate all non-essential water use in extreme water shortages. The primary objective of the demand reduction strategies is to avoid the need to implement water augmentation strategies.

Tables 5.2, 5.3, 5.4 and 5.5 provide the Town and MD's response plans for the various types of users utilizing the PCR Intake as a water source. The information provided by the Town and MD is provided in Appendix C.

Table 5.2 – Demand Reduction Strategy for Residential Users

Line	Activity	Normal	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	
A	Lawn & Garden Manual Sprinkling	General	Watering allowed 6 am to 10 am on assigned days.			Prohibited.	Limited to essential water use only.	
		Odd Addresses	Tues., Thurs., Sat.	Tues., Sat.	Sat.			
Even Addresses	Wed., Fri., Sun.	Wed., Sun.	Sun.					
B	Lawn & Garden Automatic Sprinkling	General	Watering allowed 12 am to 6 am on assigned days.					
		Odd Addresses	Tues., Thurs., Sat.	Tues., Sat.	Sat.			
	Even Addresses	Wed., Fri., Sun.	Wed., Sun.	Sun.				
C	Lawn & Aesthetic Garden Micro or Drip Irrigation	All Users	Anytime	All days 7 pm to 10 am	3 days per Line A 7 pm to 10 am			Thurs. & Fri. 7 pm to 10 am
D	Lawn & Aesthetic Garden Hand Watering	All Users	Anytime	3 days per Line A 6 am to 10 am & 5 pm to 12 am	Wed. Only 6 am to 10 am & 7 pm to 12 am			
E	New Lawns and Landscaping	All Users	Refer to Lines A-D	Permit Required. Refer to Lines A-D	No new permits issued.			
F	Garden Ponds, Fountains & Water Features	Schedule as Per Line A	Filling & Refilling 3 times/week	Filling & Refilling 2 times/week	Filling & Refilling 1 times/week			
G	Pools	A	Refer to Line A	Refer to Line A	Top up once on Wednesdays.			
H	Cleaning Outdoor Surfaces		Use a broom, spring loaded nozzle or mop and bucket.	Cleaning with a hose for health and safety only.		Prohibited		
I	Vehicle (car, boat, etc.) Washing	All Users			Wand wash only.	Limited to essential water use only.		
J	Artificial Turf and Tracks			Cleaning with a hose for health and safety only.				

Table 5.3 – Demand Reduction Strategy for Commercial/Industrial Users

Line	Activity	Normal	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5
A	Lawn, Garden & Plants for Sale Manual Sprinkling	General	Watering allowed 6 am to 10 am and 7 pm to 12 am on assigned days.			Prohibited.	Limited to essential water use only.
		Odd Addresses	Tues., Thurs., Sat.	Tues., Sat.	Sat.		
		Even Addresses	Wed., Fri., Sun.	Wed., Sun.	Sun.		
B	Lawn, Garden & Plants for Sale Automatic Sprinkling	General	Watering allowed 12 am to 6 am on assigned days.			Prohibited.	Limited to essential water use only.
		Odd Addresses	Tues., Thurs., Sat.	Tues., Sat.	Sat.		
C	Lawn, Garden & Plants for Sale Micro Irrigation	Even Addresses	Wed., Fri., Sun.	Wed., Sun.	Sun.	Prohibited.	Limited to essential water use only.
D	Lawn, Garden & Plants for Sale Handheld Sprinkling	All Users	All days 7 pm to 10 am	3 days per Line A 7 pm to 10 am	Wed. & Fri. 7 pm to 10 am		
		All Users	Anytime	Hand water plants all days 6 am to 10 am & 5 pm to 12 am	Tues., Thurs., & Sun. 6 am to 10 am & 7 pm to 12 am		
E	New Lawns and Landscaping	All Users	Refer to Lines A-D	Permit Required. Refer to Lines A-D	No new permits issued.	Prohibited.	Limited to essential water use only.
F	Garden Ponds, Fountains & Water Features	Schedule as Per Line A	Filling &Refilling 3 times/week	Filling &Refilling 2 times/week	Filling &Refilling 1 times/week		
G	Pools	Line A	Refer to Line A	Refer to Line A	Top up once on Wednesdays.		
H	Cleaning Outdoor Surfaces		Use a broom, spring loaded nozzle or mop and bucket.	Cleaning with a hose for health and safety only.			Prohibited
I	Vehicle Washing Commercial, Fleets, Dealers	All Users	Use a commercial car wash or spring-loaded nozzle.	Wand washes and automated car washes only.			
J	Golf Courses		All days 7 pm to 6 am	Reduce watering of fairways	Reduce watering of tees and greens. Fairways limited to 2 days/week.	Hand watering of tees and greens only.	Limited to essential water use only.
K	Artificial Turf and Tracks		Cleaning with a hose for health and safety only.				

The water use restrictions indicated in Tables 5.2, 5.3, 5.4, and 5.5 apply to all facilities controlled and operated by the Town and MD as well; this includes the Claresholm Golf Club, Claresholm WTP, and all publicly owned facilities and lands.

5.3 SUPPLY AUGMENTATION

During periods of water shortage when the PCR is at or below an elevation of 1044.00 m, the Town and MD may be required to augment the water supply from the PCR via additional sources and/or infrastructure. Once the elevation of the PCR, reaches an elevation of 1044.00 m, the Town and MD should be in contact with AEP to evaluate various water supply alternatives.

5.3.1 Supplemental Pumping from the Pine Coulee Reservoir

As per the Town of Granum and Town of Claresholm licences, the Town and MD may continue to divert water from the PCR so long as the instream flow needs of the Willow Creek are being met. Continued dialogue with AEP is recommended during periods when the reservoir is at or below 1044.00 m to ensure conditions of the water licence are being met.

Once the elevation of the PCR is at or below 1043.50 m, supplemental pumping may be utilized to maintain the available capacity in the raw water pipeline. Information and diagrams on how supplemental pumping may be utilized is included in Appendix D.

As discussed in Section 4.3, supplemental pumping from lower elevations of the PCR will have minimal effects on operations of the existing infrastructure if proper procedures are added to the WTP's operational procedures in the event of a water shortage.

5.3.2 Water Hauling

At times when the instream flow needs of Willow Creek are not met, AEP may not allow supplemental pumping from lower elevations of the PCR. During these times, the Town and MD may need to augment their water supply by hauling water. MPE has reviewed two options for the Town and MD to consider for hauling water:

- 1) Municipal District of Willow Creek Groundwater Licences.
 - The MD holds 3 licences for the purposes of diverting water from groundwater wells throughout the MD. The licences are summarized in Table 5.5.
 - The water quality of the groundwater wells would need to be assessed prior to use and treatment at the WTP.
 - A review of the available water licences should be completed with AEP prior to utilizing for the purposes of augmenting the water supply from the PCR.

Table 5.6 – Summary of Points of Use and Water Licences

Licence No.	Point of Diversion	Well No.	Diversion Rate (m ³ /s)	Annual Allocation (m ³ /year)	Priority Date
27444	NE 34-013-27 W4M	89-09-12-01	0.0076	24,548	1989
32751	13 12-012-25 W4M	52-12-31-06	0.0038	9,092	1952
35391	NW 24-009-26 W4M	1170211	0.0076	49,552	1973

2) Town of Stavelly.

- The Town of Stavelly is the nearest municipality to the Claresholm WTP.
- The Town and MD could enter negotiations with the Town of Stavelly to utilize portions of their available water allocations in the event of a water shortage in the PCR.
- The Town of Stavelly utilizes groundwater wells as their source of water and the water quality would need to be assessed prior to being treated by the WTP.

The Town and MD can also review the potential for entering agreements with other municipalities such as the Town of Fort Macleod.

5.4 ALLOCATION SHARING

The Town and MD have agreed, in principle, to share their available allocations. The MD has taken over the Town of Granum and will be assuming control of their existing licence. Between the existing Granum and Claresholm licences, dated 1904 and 1909 respectively, the Town and MD should be able to maintain some form of water supply to all their users in the event of a water shortage in the PCR.

The Town and MD will need to determine if they will also be sharing the available allocation with those users whose own licences are no longer allowed to divert water once the water elevation of the PCR is below 1044.00 m. The same applies for all future licences that the Town and MD may obtain.

6 IMPLEMENTATION AND MONITORING

The Town and MD will need to implement and monitor the demand reduction and supply augmentation strategies discussed herein. The following steps may be followed to do so:

- Submit the “*Water Shortage Response Plan*” to AEP for review and acceptance. Update the WSRP based on comments received from AEP if required,
- Pass bylaws that outline and detail the demand reduction strategies within the WSRP,
- Devise procedures for implementing and enforcing the WSRP including public notification programs,
- Update operational procedures for the waterworks systems throughout the Town and MD to identify clear communication and response strategies such as below:
 - Identify elevations to begin discussions with AEP regarding potential water shortages (i.e. water elevation of 1046.50 m),
 - Identify elevations to begin discussions with AEP regarding water supply augmentation strategies (i.e. water elevation of 1044.50 m),
 - The need to augment the water supply will be determined by the instream flow needs of Willow Creek.
 - Submit supply augmentation strategies to AEP for approval (i.e. water elevation of 1044.00 m),
 - Ongoing dialogue with AEP to be maintained once elevations are below 1044.00 m to ensure requirements are met and augmentation strategies are revised as needed,
- Incorporate the WSRP into the Town and MD’s emergency operations plans,
 - The WSRP and emergency operations plans to be implemented by council or the Chief Administrative Officer in the absence of council,
- Throughout implementation of the WSRP and various stages of demand reduction, Town and MD operations staff will be required to monitor overall water demand to confirm successful implantation of the demand reduction strategies,
 - Should the demand reduction strategies appear not be successful, the Town and MD should consider the following:
 - Revised rate structures for water use during a water shortage,
 - Include possible penalties/fines for users not adhering to the demand reduction strategies within the passed bylaw,
 - Review additional measures for implementation to reduce water use.

7 REFERENCES

- (1) MPE Engineering Ltd., "Town of Claresholm – Water Shortage Response Plan". May, 2009.
- (2) Alberta Environment and Parks, "Normal Operation Plan – Pine Coulee Project". February, 2020.
- (3) NRCB/EARP Joint Review Panel, "Pine Coulee Water Management Project – Willow Creek Basin Southwest of Stavely, Alberta". February 1995.
- (4) Environment Canada – Water Office. "Pine Coulee Reservoir Near Stavely – Historical Level Data".
https://wateroffice.ec.gc.ca/report/data_availability_e.html?type=historical&station=05AB044¶meter_type=Level. May 5, 2020.
- (5) Environment and Climate Change Canada. "Stavely AAFC Weather Station – Historical Data".
https://climate.weather.gc.ca/climate_data/hourly_data_e.html?hlyRange=1996-11-06%7C2020-05-07&dlyRange=1996-11-01%7C2020-05-07&mlyRange=1997-02-01%7C2007-11-01&StationID=27200&Prov=AB&urlExtension=_e.html&searchType=stnName&optLimit=yearRange&StartYear=1840&EndYear=2020&selRowPerPage=25&Line=0&searchMethod=contains&Month=5&Day=7&txtStationName=stavely&timeframe=1&Year=2020. May 6, 2020.
- (6) Alberta Environment and Parks, "Preparing Water Shortage Response Plans". March, 2014.



REQUEST FOR DIRECTION

Meeting: April 8, 2024
Agenda Item: 15

Review of Claresholm Taxi Token Program – Policy 5.5.50

BACKGROUND:

The Taxi Token Program is available to any resident in Claresholm that qualifies for a government disability assistance program and/or is over the age of 65. Clients are able to purchase 16 tokens per month at the cost of \$2.50 each + GST, totaling \$42.00 per month. The token's value to the taxi company is \$4.50 per token plus GST, with the Town of Claresholm subsidizing \$2.00 for each token. Taxi tokens are used for either of the taxi services in Claresholm or for the Transportation Society.

This policy, as currently drafted, was passed in January 2015.

DISCUSSION:

Prior to March 24, 2024, a one-way trip to anywhere within Claresholm town limits would require **two (2)** taxi tokens. After that date the taxi service increased their pricing, requiring **three (3)** tokens for a one-way trip, a 50% increase. If they make one stop it is an extra \$5 (or another token).

This program is important and utilized by a fairly significant portion of the population for various reasons, including:

- Seniors account for 27.6% of the total population of Claresholm which is more than double that of Alberta.
- The percentage of low-income residents based on the low-income measure, after tax (LIM-AT) is 12.4%.
- Claresholm is home to the Claresholm Centre for Mental Health and Addictions. Many of these residents remain in Claresholm after they have completed programming as they feel it is a safe and welcoming place to live, and they remain close to the resources they require.
- Claresholm has a land area of 10.51km², and is easily walking accessible for most people, however seniors often are unable to walk significant distances, as well as other people dealing with mental health may be unable to walk (safety issues).
- Weather in Claresholm is fickle.
- No bussing system so people rely heavily on taxi services.
- Only one taxi service in Town at the moment (Wild Rose stopped due to health issues), so there is no competition.
- Some residents have to go to the laboratory at hospital regularly (i.e. once per week) due to certain health issues or medications.
- There are a few people that have gone through the programming at CCMHA and are employed in Town. They get \$15 per shift. They now have to pay \$30 for return trip by taxi (without tokens). Having jobs to go to gives meaning and purpose to lives.

Utilization of this program, based on subsidy cost incurred by the Town, has increased substantially over the last couple years, as per below. Numbers of individuals is based on the assumption that they are utilizing the full 16 tokens per month for the whole year. Full utilization is 192 tokens per person.

Year	2020	2021	2022	2023
Total Tokens Utilized.	1,445	1,224	1,664	2,381
Avg # of People if all Fully Utilizing (192 tokens/yr)	7.5	6.4	8.7	12.4
Avg # of People if only utilize half the year (96/yr)	15	12.8	17.4	24.8

FCSS sees many clients who are being affected adversely to the increased taxi rates, who would benefit from an update to this policy/program as the program is not keeping pace with increases in costs of transportation services in Town. Administration is looking for direction on whether or not Council would like to look at making any updates to the program, and this policy. Administration sees a few different options:

1. Update the policy to increase the number of tokens an individual is allowed to purchase each month.
2. Update the policy to increase the value of the tokens, either by increasing the price or increasing the subsidy (or both).
3. Do not change the policy.

Administration would like to note that utilizing option 2 has logistical issues in implementation. If the same tokens are used with a new value, there are many already sold, and many already utilized at the lower value, but not yet returned to the Town for reimbursement. If there is no way to determine which ones were purchased, or utilized, at what value, then we could be issuing subsidy beyond what subsidy value was actually granted to the user. To avoid this issue it would require purchasing/creating a new token that is different than the old to be able to identify which tokens are the new value vs the old value.

If Council would like to make changes to the policy, Administration can bring additional information and options to the committee level, presumably to the Admin Services Committee, to discuss what the amounts might be updated to. If Council is not interested in updating the policy, then no direction or motion is required.

PROPOSED MOTION:

Moved by Councillor _____ to refer the Taxi Token Program policy to the administrative services committee to explore policy update options in consideration of increased taxi costs.

ATTACHMENTS:

- 1.) Policy 5.5.50 (TRAN 01-15)

APPLICABLE LEGISLATION:

- 1.) Policy 5.5.50

PREPARED BY: Barbara Bell – FCSS Director

APPROVED BY: Abe Tinney – CAO

DATE: April 5, 2024



Policy #TRAN 01-15

Taxi Token Program

PURPOSE: To provide guidelines for the use/distribution of Taxi Tokens within the Town of Claresholm.

POLICY:

1. This policy rescinds all prior policies and resolutions of the Town of Claresholm regarding this matter.

PARAMETERS:

1. The Town of Claresholm taxi token program is open to any Town of Claresholm resident who qualifies for a government disability assistance program **and/or** is over the age of 65.
2. A maximum of 16 tokens may be issued per month to each qualifying individual.
3. Each token has a purchase value of \$2.50 + G.S.T.
4. The Town of Claresholm will subsidize \$2.00 for each taxi token purchased.
5. Each purchased taxi token has no expiry date.
6. The Taxi Token program is available to any Town approved Transportation / Taxi Service and the Claresholm & District Transportation Society.

NOTE: Fees of this policy may be changed by Council resolution and updated to the policy at the next formal review of the fees and charges.

EFFECTIVE DATE: JANUARY 12, 2015



Town of Claresholm
Income Statement by Function
March 31, 2024

Revenue	MARCH	2024 YTD	2024 BUDGET	YTD % of Budget
Tax and requisition revenue	293,003.22	143,328.85	(4,505,830.19)	-3% 1
General administration revenue	(6,121.65)	(36,224.04)	(149,100.00)	24%
Police	(89.28)	(1,031.28)	(4,000.00)	26%
Fire	(7,400.00)	(12,608.75)	(29,000.00)	43%
Bylaw enforcement	(765.00)	(9,860.00)	(14,000.00)	70% 2
Roads, streets, walks, lighting	-	-	(15,000.00)	0%
Water supply and distribution	(54,712.67)	(274,394.46)	(1,877,605.00)	15%
Wastewater treatment and disposal	(17,161.48)	(98,514.11)	(646,524.00)	15%
Garbage Collection	(20,096.70)	(81,426.20)	(456,920.00)	18%
Recycling	(8,818.20)	(52,507.43)	(310,020.00)	17%
FCSS	(579.00)	(60,856.83)	(242,225.56)	25%
Cemetery	(1,750.00)	(5,104.02)	(22,500.00)	23%
Physician recruitment	(1,000.00)	(1,000.00)	-	#DIV/0! 3
Economic development	-	-	(149,472.00)	0%
Land use planning, zoning and development	(4,006.30)	(17,506.22)	(88,100.00)	20%
Parks and recreation	(23,500.58)	(59,441.57)	(350,786.00)	17%
Culture - libraries and museum	(200.00)	(2,232.96)	(20,500.00)	11%
	<u>146,802.36</u>	<u>(569,379.02)</u>	<u>(8,881,582.75)</u>	
Expenses				
Legislative	9,582.40	18,109.34	129,793.95	14%
Administration	82,228.26	473,269.87	1,483,989.47	32%
Police	225,827.00	225,827.00	226,480.00	100% 4
Fire	11,102.74	31,388.31	232,695.19	13%
Bylaw enforcement	9,467.37	25,759.78	110,785.05	23%
Common and equipment pool	61,212.12	152,465.21	621,818.92	25%
Roads, streets, walks and lighting	56,106.97	136,525.51	687,942.13	20%
Storm sewers and drainage	231.56	2,662.39	15,780.38	17%
Water supply and distribution	78,242.91	216,140.27	1,178,458.74	18%
Wastewater treatment and disposal	10,031.19	17,418.11	152,433.54	11%
Garbage Collection	64,191.34	136,220.40	360,922.10	38%
Recycling	25,180.18	67,493.69	315,000.00	21%
FCSS	66,771.82	97,155.09	256,095.06	38%
Daycare	1,979.17	5,937.51	23,750.00	25%
Cemetery	1,049.09	8,606.18	58,141.15	15%
Physician recruitment	-	-	3,000.00	0%
Economic development	10,234.43	33,052.98	275,157.13	12%
Agriculture - weed and pest control	-	-	18,393.67	0%
Land use planning, zoning and development	40,934.57	69,768.19	208,128.37	34%
Parks and recreation	69,298.48	176,841.86	832,680.67	21%
Culture - libraries and museum	6,264.97	73,885.71	388,365.63	19%
Amortization	-	-	1,792,787.00	0%
	<u>829,936.57</u>	<u>1,968,527.40</u>	<u>9,372,598.15</u>	
Net Income	<u>983,612.61</u>	<u>1,399,218.38</u>	<u>491,015.40</u>	

Notes:

- 1** Tax and requisition revenues are in the negative as it is net requisitions, and the first quarter school tax payment has been paid, but 2024 tax revenue has not been recorded yet, as tax notices don't go out until May.
- 2** Bylaw revenue to date is dog licenses, with majority of revenue received in January. Majority of remaining budgeted revenue is fines and clean-up fees charged that will be charged more evenly throughout the year.
- 3** Received the RPAP Grant again this year, which was not budgeted for in the 2024 Interim Budget. This budget has been added in the draft final budget.
- 4** Policing costs have been paid for the year. This is a single invoice. There are no further expenditures for the year.



**Town of Claresholm
Income Statement by Object
March 31, 2024**

Revenue	MARCH	2024 YTD	2024 BUDGET	YTD % of Budget
Net municipal taxes	336,035.42	336,035.44	(3,909,895.19)	-9% 1
Special assessments	26.47	26.47	(3,290.00)	-1% 2
User fees and sales of goods	(117,122.32)	(564,261.66)	(3,478,579.00)	16%
Government transfers for operating	(1,000.00)	(30,514.57)	(331,310.00)	9%
Investment income	(9,186.08)	(76,001.12)	(130,000.00)	58%
Penalties and costs of taxes	(479.71)	(26,822.46)	(97,600.00)	27%
Licenses and permits	(6,266.30)	(37,114.92)	(119,700.00)	31%
Other local government transfers	-	(30,219.17)	(224,687.56)	13%
Franchise and concession contracts	(33,375.69)	(92,251.45)	(355,335.00)	26%
Rental	(12,123.53)	(30,690.00)	(139,486.00)	22%
Other	(9,705.90)	(17,565.58)	(91,700.00)	19%
	146,802.36	(569,379.02)	(8,881,582.75)	6%
Expenses				
Salaries, wages and benefits	258,157.17	703,217.07	3,426,627.26	21%
Contracted and general services	334,490.62	743,706.79	1,943,856.60	38% 3
Materials, goods, supplies, and utilities	179,631.70	384,968.51	1,603,459.56	24%
Bank charges and short-term interest	107.71	295.29	1,200.00	25%
Interest on long-term debt	-	-	188,041.73	0%
Other expenditures	2,354.10	6,562.31	30,185.00	22%
Transfers to organizations and others	55,195.27	123,050.81	379,691.00	32%
Purchases from other governments	-	6,726.62	6,750.00	100% 4
Amortization	-	-	1,792,787.00	0%
	829,936.57	1,968,527.40	9,372,598.15	21%
Net Income	983,612.61	1,399,218.38	491,015.40	
Other				
Transfers to/from reserves	-	-	(882,533.47)	0%
Government transfers for capital	-	(225,000.00)	(2,300,935.00)	10%
Other external funding for capital	-	-	(174,074.00)	0%
Capital expenditures	18,665.50	275,010.69	4,376,205.00	6%
Debt Principal Repayment	-	-	283,109.07	0%
Amortization addback	-	-	(1,792,787.00)	0%
	1,002,278.11	1,449,229.07	(0.00)	

Notes

- 1** Net municipal tax is in the negative as it is net requisitions, and the first quarter school tax payment has been paid, but 2024 tax revenue has not been recorded yet, as tax notices don't go out until May.
- 2** This 26.47 is a misposted entry. Adjustment has been drafted and will be posted with April monthend.
- 3** Contracted services expense is higher than expected 25% based on 3 months in. This is due to a number of significant expenses that are incurred in one time annual fees near the beginning of the year, including insurance (200K), policing costs (225K), software licensing, land fill requisition, etc. These were anticipated.
- 4** This is annexation fees paid to the MD of Willowcreek on annexation of lands on west side of Town that took effect on January 1, 2024. This was a one time fee.



Town of Claresholm

Council Committee Report

Date: April 8, 2024

Mayor Schlossberger	
Councillor Carlson	
Councillor Cutler	
Councillor Kettles	
Councillor Meister	
Councillor Ross	<p>Purchased shelving, 2 upright freezers, A message was added on Facebook for those who are depositing to the food bank online by etransfer to fill in messages with details. 18 to 25 food hampers a week Volunteer appreciation dinner: April 16, 6-8 Community Center</p> <p>Chamber of Commerce: AGM March 27 Newly elected at the AGM: Jordin Bronson president Mary Holgate vice president Tanisha Proulx treasure Secretary is open Directors: Tony Walker, Kristen DeMone, Cody Olson, Kendall Schille, Gina Fankhanel, Tina Renaud and Shelly Ford</p>

Note: Individual Councillor reports are non-binding, and do not represent the will of Council. Council may only act by resolution in accordance with section 180(1) of the *Municipal Government Act, R.S.A 2000*.



Town of Claresholm

Councillor Zimmer	



Claresholm

INFORMATION BRIEF

Meeting: April 8, 2024

Agenda Item: 18

COUNCIL RESOLUTION STATUS

Regular Scheduled Meeting - March 11, 2024				
12	RFD: Moved by Councillor Kettles to approve the sporting equipment purchases as presented, up to a maximum of \$3780 including GST, to be funded by the estate of Ruby Thomas. CARRIED MOTION #24-039	Denise	Administration is working on this item.	In progress
Regular Scheduled Meeting - March 25, 2024				
2	CORRES: MD of Willow Creek - Moved by Councillor Cutler to direct administration to send a letter of recognition and thanks to the Municipal District of Willow Creek for their support of recreation in the Town of Claresholm. CARRIED MOTION #24-044	Karine	Letter sent	Complete
3	CORRES: Royal Canadian Legion - Alberta/NWT Command - Moved by Councillor Kettles to support the Military Service Recognition Book produced by the Royal Canadian Legion Campaign Office in the amount of \$533.33 plus GST for 2025. CARRIED MOTION #24-045	Karine	Payment sent	Complete
4	CORRES: Claresholm & District Fair Board - Moved by Councillor Cutler to donate \$755 towards the Claresholm & District Fair Days Bench Show as presented. CARRIED MOTION #24-046	Karine	Payment sent	Complete

PREPARED BY: Karine Keys, CLGM, Finance Assistant

APPROVED BY: Abe Tinney, CAO

DATE: April 4, 2024

INFORMATION ITEMS

CLARESHOLM AND DISTRICT MUSEUM BOARD MEETING
CPR Station
February 21, 2024

Present: Barry Gibbs, Betty Hoare, Cynthia Wannamaker, Mich Forster, Marg Lane, Tom Carey, Earl Taylor, Bill Kells, and Kandice Meister

1. Call to order by Barry Gibbs at 3:04 PM. Motion made for the adoption of amended agenda by Kandice Meister. **CARRIED**
2. No correspondence. Acknowledgement made of email previously circulated of the resignation of Larry Shushelnitski. Minutes from January 17, 2024, be amended to reflect changes to subcommittees; Larry Shushelnitski no longer on Fund Raising Committee and Mich Forster is added to Fundraising committee as lead replacing Earl Taylor as lead. Earl Taylor stays on as a committee member. Cynthia Wannamaker moved the approval of amended minutes. **CARRIED**
3. Report on Costing Center Summary dated February 16, 2024, was reviewed and any questions answered. Tom Carey moved the acceptance of the financial report. **CARRIED**
4. Executive Directors Report dated February 21, 2024, from Bill Kells was reviewed with board members. Bill Kells acknowledged that on February 11, 2024, was the 5-year anniversary of his start with the Claresholm Museum. He said he had a lot of fun with the board and accomplished a great deal together in that time. He advised the board that effective March 1, 2024, he will be reducing hours of work from 3 days/week to 2 days/week. The hours will increase as necessary through the summer season and as required for special events, staff training etc. and reduce again in the Fall. Any surplus realized in the budget will be utilized to meet our strategic objective of being open and accessible 7 days a week during the summer.
 - Jordan Wallace has been working most Friday's organizing the gift shop, working in the Archives, and organizing items in the new storage area of the Exhibit Hall.
 - The Pincher Creek Trade Show is scheduled for April 26 & 27, 2024. No date has been set for the Claresholm Trade Show. Our talented board members have offered up as door prizes, a bird house, and a hand tooled leather portfolio. Thanks to Mich and Tom as door prizes are always a draw at tradeshow.
 - SAW Strategic Design, who did the website design for the Louise McKinney Exhibit in 2019 advised that they no longer wanted to host the site. Neither Erin Hoar from UFHS or Bill Kells were aware that SAW was hosting the site for free. It has been moved away from SAW and the site is now hosted by the same company as hosts the Claresholm Museum site, CHICK Design. Cost for transfer and this year's hosting was paid for by the UFHS. Hosting fees moving forward will be split three ways between Alix Museum, UFHS and Claresholm Museum.
 - A meeting with Jace McLean will be arranged to go over a list of maintenance items for buildings and grounds.
 - A tentative date of May 11, 2024, for a Stones and Bones event on the museum grounds is in the works. They would like to utilize both the grounds and the buildings. They supply all the volunteers and do all the advertising. It could be a great kick-off to the 2024 season, even though we technically would not have reached our opening date.
 - Friends of the Claresholm Museum are holding a Board meeting in the station on February 22, 2024. Setting up a calendar of events and important dates for 2024 will be shared. Also on the agenda is the budget for museum Gardens and increasing number of Directors on the Board.
 - The ongoing problem with parking on the North Parking lot of the Station continues. People are under the impression that the Dodge dealership owns that parking, which they do not. Is there a

way to resolve this issue in a friendly manner?

-All board members agree that completion of the Link Trainer Project needs to happen. Mich Forster made a motion to approve the Executors Report dated February 21, 2024. **CARRIED**

5. Fund-Raising Committee – At a meeting of the fund-raising committee on February 5, 2024, the committee acknowledged the need for a fund-raising policy. Also discussed was a list of most immediate projects. A document was presented for the Terms of Reference for the Fund-Raising Committee.
6. Fund-Raising Policy -Barry Gibbs, Board Chair presented a draft copy titled “Revenue and Fund-Raising Policy.” It clarifies how different funds are managed. The objective of the policy was to develop clarity amongst Town of Claresholm Administration staff, Friend of the Museum and Museum Staff and Board Members. This policy must be compliant with the Town of Claresholm’s Policy #GA 11-17 Charitable Donation Receipt Policy. Must comply with all Canada Revenue Agency rules. Must comply with the Friends mandate and their CRA requirements. After board review an amended and approved policy would be presented to the Town Administration and Council.
7. Events Planning Committee – At a meeting on February 9, 2024, the committee discussed the next event being the museum’s participation in the Winter Festival on March 16, 2024. On May 11, 2024, a Stones and Bones event is preliminary scheduled waiting approval. It is one day before Mother’s Day and ideas on how to incorporate the two events were discussed.

Motion for Adjournment by Earl Taylor at 5:02. **CARRIED**

Next meeting March 20, 2024, at 3:00 PM.



Barry Gibbs
Board Chair