



Callander

ONTARIO

Four Seasons of Reasons

Budget Package 2024

February 2024

Approved Operating Budget Overview

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Agencies, Boards and Commissions

Agencies, Boards and Commissions						
REVENUE	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ 4,054	\$ 4,054	\$ -	\$ 4,054	\$ -
TOTAL REVENUE	\$0	\$4,054	\$4,054	\$0	\$4,054	\$0
EXPENSES	Actual YTD	Forecast YTD	2023 Budget	Actual vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Conservation	\$ 59,426	\$ 59,426	\$ 61,965	\$ (2,539)	\$ 61,917	\$ (48)
Police	\$ 613,727	\$ 709,059	\$ 709,059	\$ -	\$ 548,291	\$ (160,768)
Public Health	\$ 319,474	\$ 345,887	\$ 345,886	\$ 1	\$ 352,369	\$ 6,483
Social Services	\$ 339,908	\$ 260,162	\$ 461,009	\$ 55,595	\$ 484,463	\$ 23,454
Library	\$ 63,072	\$ 321,128	\$ 321,127	\$ 1	\$ 351,547	\$ 30,738
TOTAL EXPENSES	\$ 1,395,606	\$ 1,695,663	\$ 1,899,047	\$ 53,058	\$ 1,798,587	(\$100,142)

Notes:

- All services, except for the library, are mandatory.
- Boards are responsible for setting budgets and billing accordingly.
- Each respective Council member that sits on a Board has a voice when adopting the budget at the Board.

2024 Budget Variance Highlights:

- NBMCA noted a 5% overall levy change, but it's distributed according to a calculation based on land area governed by the NBMCA. Saw a small

reduction in the annual costs associated with annual service.

- OPP has been confirmed. Should remain steady around \$550,000 moving forward. In 2023, \$350,000 was being attributed to a reserve to budget for OPP contract services, which was quoted between \$1.2 and \$1.4 million for the first year. Council has moved this surplus into the New Operations/Fire Hall Facility Reserve, to reduce the debt load associated with the new build. The \$160,000 in “savings” reflected under the police line-item is being attributed to other reserves, instead of general working funds. Please see Status of Reserve/Reserve Funds attachment for documentation.
- Remaining Agencies and Boards (Public Health and Social Services) have been budgeted according to the Budget Policy, considering cost-of-living. Staff have also taken into account recommended budget numbers based on conversation with certain Boards. To date, these have not yet been confirmed.

Corporate Services						
Revenue	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Administration & Treasury	\$7,608,033	\$7,633,619	\$7,334,242	\$299,377	\$7,515,003	\$180,761
Cemetery	\$17,822	\$17,822	\$15,515	\$4,807	\$15,315	\$(200)
Council	\$ -	\$ -	\$8,336	(8,336)	\$6,000	\$(2,336)
TOTAL REVENUE	\$7,625,855	\$7,651,441	\$7,358,092	\$295,848	\$7,536,318	\$178,226
Expenses	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Administration & Treasury	\$1,627,384	\$1,895,745	\$1,218,879	\$677,432	\$1,195,400	\$(43,030)
Cemetery	\$26,730	\$28,325	\$28,758	\$(433)	\$38,905	\$10,147
Council	\$114,911	\$131,902	\$149,699	\$(20,339)	\$151,273	\$(2,588)
TOTAL EXPENSES	\$1,769,026	\$2,055,971	\$1,397,336	\$656,660	\$1,385,578	(\$35,471)

Notes:

- Corporate Services consists of the Administration and Treasury, Cemetery and Council functions of the Municipality,

2024 Budget Variance Highlights:

- See a reduction in revenue and expenses associated with funded projects that were completed last year (MAH Modernization, RED, etc.) as well as the budget for interest and supplemental and added assessment in 2023.

- Budgeted revenue from Council reflects the amount of funds that were going to be taken from Elections Reserve to fund training initiatives. It has not yet been transferred. Do intend to utilize reserves for training initiatives in 2024.
- Increased the amount of funds dedicated to legal fees, based on actuals this year.
- Reduced costs associated with Professional Services (assistance with audit and policy formation).
- Increase of \$10,000 in cemetery attributed to beautification related to installation of new columbarium.

Development Services						
Revenue	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Planning Services	\$50,461	\$44,000	\$31,956	\$21,000	\$37,561	\$5,605
Building Services	\$163,041	\$181,572	\$114,672	\$68,900	\$165,443	\$44,950
TOTAL REVENUE	\$213,502	\$225,572	\$146,628	\$89,900	\$203,004	\$50,555
Expenses	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Planning Services	\$99,520	\$123,430	\$149,437	\$(27,007)	\$157,895	\$8,457
Building Services	\$121,116	\$161,785	\$139,447	\$(3,070)	\$165,828	\$26,381
TOTAL EXPENSES	\$220,636	\$285,215	\$288,884	(\$30,077)	\$323,722	\$34,838

Notes:

- The Building Department’s revenues cannot offset expenses in other departments. All revenues above and beyond the expenses associated with Building are to be placed in a reserve, to be used in a year where revenues are not as great. The reserve can also be tapped into to buy equipment for the Building Department. In 2023, funds will be attributed into the reserve to be used in future years.
- Total contribution from reserves in 2023 reflected funds from the IT Reserve, to pay for computer replacement and funds from development charges to pay for the Official Plan.

- Revenues from Building Service consist of transfers from Building Operating Reserve to offset the budgeted expense with the department this year and transfers from Development Charges to pay for a portion of the planning fees to finalize the Official Plan, \$56,765 in revenue from shared service and \$100,600 in permits and other user fees.
- Using reserves from building to offset expenses to make a “user fee” based building department, we anticipate no tax dollars associated with funding the building department in 2024.

2024 Budget Variance Highlights:

- Seeing an increase in development activity associated with severance applications and new subdivisions in 2023. Increased budget to better reflect and align with actuals in 2023, while remaining conservative.
- Increase in salaries for Building Services, as staff recommend increasing the hours of operation for the Building Department to 40 hours per week in the building months (April to September). In 2023, had an increase in lieu time and overtime to be able to process the abundance of applications that came in. Anticipate a similar situation next year. Increase in revenue should compensate for the added hours.

Emergency Services						
Revenue	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Fire Services	\$63,674	\$79,649	\$41,700	\$37,949	\$45,200	\$45,200
By-law Enforcement Services	\$5,110	\$5,140	\$4,550	\$(160)	\$3,950	\$(725)
TOTAL REVENUE	\$68,784	\$84,789	\$46,250	\$37,789	\$49,150	\$2,775
Expenses	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Fire Services	\$499,653	\$638,231	\$651,153	\$41,376	\$711,062	\$62,464
By-law Enforcement Services	\$4,135	\$9,987	\$8,680	\$5,175	\$12,950	\$4,270
TOTAL EXPENSES	\$503,789	\$648,218	\$659,833	\$36,551	\$724,012	\$66,734

Notes:

- 2023 Total Contribution from Reserves reflected funds from the IT Reserve, to pay for computer replacement.
- By-law Enforcement is part of Emergency Services.

2024 Budget Variance Highlights:

- Increased the revenue associated with MTO responses on Highway 11 and 654 to reflect actuals for last two years.
- Seeing less budgeted under Materials and Supplies to reflect the computer replacement that happened last year.
- It is important to note that wages are all captured under Fire Services, including the By-law Enforcement Officer.

- By-law Enforcement Officer only hired for part of year last year. 2024 reflects full year of BLEO wages and mileage, which is why it is slightly higher than 2023.
- Increase in contributions to reserve to ensure adequate funds are available to replace the Fire Truck in 2026.

Infrastructure Services

Infrastructure Services						
Revenue	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Operations - Overhead	\$122,932	\$122,932	\$108,372	\$14,560	\$131,767	\$23,395
Roads Maintenance	\$13,871	\$13,871	\$8,052	\$5,819	\$8,252	\$200
Recreation	\$16,565	\$16,565	\$12,150	\$4,415	\$10,500	(\$1,650)
Parks	\$8,500	\$8,500	\$6,000	\$2,500	\$6,000	\$0
Facilities	\$49,818	\$55,530	\$20,372	\$34,956	\$30,500	\$10,128
Recycling	\$21,189	\$21,189	\$28,182	\$(6,993)	\$50,838	\$22,656
Health Centre	\$71,816	\$87,725	\$87,725	\$0	\$90,518	\$2,793
TOTAL REVENUE	\$304,691	\$326,312	\$270,853	\$55,257	\$328,375	\$57,522

Infrastructure Services

Expenses	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
Overhead	\$134,021	\$1,428,575	\$1,436,271	\$(7,696)	\$1,916,741	\$480,470
Roads Maintenance	\$239,980	\$275,485	\$349,337	\$(73,852)	\$305,971	\$(43,366)
Equipment	\$408,487	\$424,663	\$380,900	\$43,763	\$296,647	\$(84,253)
Parks, Recreation & Events	\$204,492	\$332,012	\$390,100	\$(58,089)	\$422,408	\$32,308
Facilities	\$160,712	\$169,833	\$187,338	\$(17,505)	\$280,978	\$93,640
Dock	\$46,154	\$70,684	\$66,328	\$4,356	\$66,328	\$1,595
Recycling	\$428,743	\$554,748	\$557,292	\$(2,544)	\$609,645	\$52,353
Health Centre	\$64,183	\$70,136	\$88,250	\$(18,114)	\$90,393	\$2,143
TOTAL EXPENSES	\$1,686,773	\$3,326,136	\$3,455,816	(\$129,680)	\$3,989,111	\$534,889

2024 Budget Variance Highlights:

- 2023 Total Contribution from Reserves reflected funds from the IT Reserve, to pay for computer replacement.
- Eliminated the revenue from the canteen, along with the expenses. Anticipation that if Council intends to consider renting the facility, the revenue will offset costs and it should have no budgetary impact.
- Community Centre rental rates are back to pre-COVID rates, modified revenues to reflect actuals, while remaining conservative.
- Recycling grant was estimated in the last two budget cycles, and actual grant was more than expected. Modified the recycling grant to reflect the actual instead of estimates.
- Overhead:
 - Seeing an increase in staffing to reflect the additional 1.5 staff members that were added mid-way through 2023.
 - Slight increase in professional development to reflect necessary training for Operations Staff
 - \$110,000 more than in 2023 to transfer to Infrastructure Reserves (total of \$360,000)
 - \$250,000 to transfer to New Building for Operations/Fire Hall
- Roads:
 - Not proceeding with crack sealing this year (\$25,000 savings), however budgeted increase in salt and sand to reflect actuals for 2023. They were higher than anticipated.
 - Tillicum Bay debt is fully paid (\$35,020)
- Equipment:
 - Less funds being dedicated to Equipment Reserves than 2023. Last year, there was a larger than normal contribution to replace Truck No. 4.
 - Increase in budget associated with cost of living.
- Facilities:
 - Attributes of the Facility Maintenance Plan being implemented, including:
 - Painting of Orton Room
 - Bollards for Bill Barber Rink
 - Fridge Compressor at Community Centre
- Parks:
 - \$110,000 towards Community Development Reserves (expect that this should be higher on an annual basis but have not yet determined an accurate amount to recommend).
 - Proposing \$17,964 towards Parks Reserves (No capital plan has yet been established but anticipate being done in 2024).
- Medical Centre:
 - Intend to complete some landscaping (\$8,000).

- Installation of an automated heat and cooling system and eliminate access to temperature setting for tenants (\$5,000).

Museum

Museum						
Revenue	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
	\$32,461	\$51,056	\$43,891	\$7,165	\$75,210	\$31,319
TOTAL REVENUE	\$32,461	\$51,056	\$43,891	\$7,165	\$75,210	\$31,319
Expenses	Actual YTD	Forecast YTD	2023 Budget	Forecast vs. 2023 Budget	2024 Budget	Variance Budget 2024 vs 2023
	\$155,893	\$193,032	\$195,497	\$(2,391)	\$238,872	\$17,936
TOTAL EXPENSES	\$155,893	\$193,032	\$195,497	(\$2,391)	\$238,872	\$17,936

2024 Budget Variance Highlights:

- Increase in revenue attributed to successful application for an intern through NOHFC (\$35,000)
- Increase in costs associated with staffing, moving from part-time staff to a full-time intern position.
- Intending to add \$25,000 into reserves to fund the Municipality’s portion of the Cultural Spaces Grant, if successful.

OVERALL IMPACT

Notes:

- In order to adopt the budget, a 4.5% increase in the tax levy is required.

Assessed Value	\$200,000	\$350,000	\$500,000
Annual Payment Increase	\$102.78	\$179.87	\$256.96
Monthly Payment Increase	\$8.57	\$14.99	\$21.41

Capital Budget Review

Description	Budgeted Amount	Municipal Capital Grants		NOHFC	Capital Grants - NORDS	Fed. Community Building	Cultural Spaces	Debt	Working Funds Reserve	Dev't Charges	New Ops/Fire Building	Facility Mtc	Com. Devt	Fire Fleet & Equip.	Parks Res.	Infrastructure Res.	Parkland Dedication	Ops. Fleet & Equip. Res.	Library Building Fund	Other (W & S Rates)	Total
		Property Tax by Levy	OCIF																		
ESTIMATED RESERVES AT JAN 1/24					84,814.93	-			500,000.00	261,976.41	1,238,604.00	181,488.00	230,000.00	334,164.13	2,840.40	1,568,907.67	9,000.00	42,434.24	404,282.00	1,500,040.00	6,224,323.57
Add: Transfer to Reserves in 2023 (inc. add and depletion for operating expenses) as per Reserve and Reserve Fund Policy			154,919.00	180,000.00	100,000.00	249,257.00	25,000.00				950,000.00	181,488.00	230,000.00	178,320.00	47,964.00	546,019.00		157,983.00	20,000.00	110,294.00	3,131,874.001
			154,919.00	180,000.00	184,814.93	249,257.00	25,000.00	-	500,000.00	261,976.41	2,188,604.00	381,958.00	386,908.23	512,484.13	52,840.40	2,122,081.00	9,000.00	207,208.68	424,282.00	1,610,964.00	9,356,197.57
2024 Capital Projects																					
Washroom/Shower Facility @ Municipal Docks	300,000.00	-	-	180,000.00	-	-	-	-	-	-	-	-	120,000.00	-	-	-	-	-	-	-	300,000.00
Swale Street Reconstruction	1,452,450.00	-	154,919.00	-	-	249,257.00	-	-	-	66,474.56	-	-	-	-	-	782,385.44	-	-	-	199,414.00	1,452,450.00
Highway 11 N Entrance Signage	50,000.00	-	-	-	-	-	-	-	-	1,817.19	-	-	48,182.81	-	-	-	-	-	-	-	50,000.00
Museum Upgrades (Paint, Sidewalk, Accessible Ramp)	50,000.00	-	-	-	-	-	25,000.00	-	-	-	-	25,000.00	-	-	-	-	-	-	-	-	50,000.00
Bill Barber Roof	200,000.00	-	-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	-	-	-	-	200,000.00
Truck Replacement	65,000.00	-	-	-	-	-	-	-	-	7,659.29	-	-	-	-	-	-	-	57,340.71	-	-	65,000.00
Splash Pad Repairs	16,150.00	-	-	-	-	-	-	-	-	-	-	-	-	16,150.00	-	-	-	-	-	-	16,150.00
Generator (Additional Funds)	46,000.00	-	-	-	-	-	-	-	-	-	-	46,000.00	-	-	-	-	-	-	-	-	46,000.00
Bleachers	10,284.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1,284.00	-	9,000.00	-	-	-	10,284.00
Hart Road Culvert	63,600.00	-	-	-	63,600.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,600.00
Wildfire Portable Pump	13,000.00	-	-	-	-	-	-	-	-	-	-	-	-	13,000.00	-	-	-	-	-	-	13,000.00
2024 Capital Projects – Water and Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elevated Storage Tank	14,000.00	14,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000.00
Potassium Permanganite Trial	25,000.00	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Osprey Lift Station	25,000.00	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Pipes	22,000.00	22,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000.00
2023 Carry Over																					-
Main Parking Lot Enhancements	50,000.00	-	-	-	-	-	-	-	-	-	-	50,000.00	-	-	-	-	-	-	-	-	50,000.00
Generator	50,000.00	-	-	-	-	-	-	-	-	-	-	50,000.00	-	-	-	-	-	-	40,000.00	-	50,000.00
Waterfront Place	40,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000.00	100,000.00
TOTAL Capital Expenditures	2,492,484.00	86,000.00	154,919.00	180,000.00	63,600.00	249,257.00	25,000.00	-	-	75,951.04	-	371,000.00	168,182.81	13,000.00	17,434.00	753,061.63	9,000.00	57,340.71	-	299,414.00	2,552,484.00

Notes:

- Council deferred of two major projects, to reduce impact on reserves and keep tax rate affordable, including:
 - Main Street Engineering and Design (\$100,000)
 - This project has been budgeted for two years and staff are having difficulty dedicating time to commission and moving forward with this Design. The reconstruction of Main Street is not anticipated for a few more years, and it is suggested that it be deferred until the year prior to its commencement.
 - Mountain Road Surface Treatment (\$250,000)
 - There are other projects in and around this area that also need to be done. This project can be deferred and become part of a larger project next year, which could lead to some cost savings overall, by putting these two projects together.
- The capital projects were reviewed by the Implementation and Beautification Committee (IBAC) prior to Council's approval of the budget, and agreed that they were in line with the Plans and Strategies that Council has adopted.

Name	Balance at January 1, 2024	Reclassification	Additions (Exp)	Depletion (Rev) Operating	Depletion (Rev) Capital	Projected Balance at December 31, 2024	Comments
Reserves							
Equipment & Fleet Operations Reserve (Operation)	\$ 49,225.68	\$ -	\$ 157,983.00		\$ 57,340.71	\$ 143,076.53	Operations Truck Replacement (\$57,340.71)
Equipment & Fleet Operations Reserves (Fire)	\$ 334,164.13	\$ -	\$ 178,320.00		\$ 13,000.00	\$ 499,484.13	Wildfire Portable Pump (\$13,000)
Information Technology	\$ -	\$ -	\$ 15,000.00			\$ 15,000.00	
Infrastructure Reserve	\$ 1,568,907.67	\$ 186,019.00	\$ 360,000.00		\$ 782,385.44	\$ 1,332,541.23	Swale Street Reconstruction (\$782,358.44)
Infrastructure Reserve (Water/Wastewater)	\$ 1,500,040.00	\$ -	\$ 110,924.00		\$ 199,414.00	\$ 1,411,550.00	Swale Street Reconstruction (\$199,414)
Facility Maintenance Reserve	\$ 245,166.49	\$ -	\$ 181,488.00		\$ 371,000.00	\$ 55,564.49	Bill Barber Roof (\$200,000) and Museum Repairs (\$25,000), Generator (\$96,000), Main Parking Lot Enhancements (\$50,000)
Facility Maintenance Reserve (Water/Wastewater)	\$ 36,484.00	\$ -	\$ -			\$ 36,484.00	
General Parks Reserve	\$ 2,840.40	\$ 30,000.00	\$ 17,964.00		\$ 17,434.00	\$ 33,370.40	Splash Pad Repairs (\$16,150), Bleachers (\$1,284) Additions
Working Funds Reserve (General)	\$ 1,536,019.00	\$ (1,036,019.00)	\$ -		\$ -	\$ 500,000.00	
Water & Wastewater General Reserve	\$ 250,000.00	\$ -	\$ -		\$ -	\$ 250,000.00	
Downtown and Waterfront Community Development Reserve	\$ 116,908.23	\$ 120,000.00	\$ 110,000.00		\$ 168,182.81	\$ 178,725.42	Washroom (\$120,000), Highway 11N Entrance Signage (\$48,182.81)
Reserve Funds							
Medical Centre Reserve Fund	\$ -		\$ 7,593.00		\$ -	\$ 7,593.00	
Elections Reserve Fund	\$ 19,720.14		\$ 6,500.00		\$ 6,000.00	\$ 20,220.14	
New Building Reserve Fund	\$ 1,238,604.00	\$ 700,000.00	\$ 250,000.00	\$ 30,000.00	\$ -	\$ 2,158,604.00	Reclassification of \$700,000 from General Working Funds, Removing \$30,000 for Ops Upgrades
Library Building Reserve Fund	\$ 404,282.00		\$ 20,000.00		\$ 40,000.00	\$ 383,282.00	Design and Site Plan for Library at Waterfront Place (\$40,000)
Parkland Dedication Reserve Fund	\$ 9,000.00				\$ 9,000.00	\$ -	Bleachers (\$9,000)
Development Charges Reserve Fund	\$ 261,976.41				\$ 75,951.04	\$ 186,025.37	Swale Street Reconstruction (\$66,474.56), Highway 11N Signage (\$1,817.19) & Truck Replacement (\$7,659.29)
Gas Tax Reserve Fund			\$ 249,257.00		\$ 249,257.00	\$ -	Swale Street Reconstruction (\$249,257)
Museum Reserve Fund	\$ 24,630.00		\$ 3,000.00			\$ 27,630.00	Donations Only
Building Department Operating Reserve Fund	\$ 19,987.00		\$ -	\$ 7,821.00		\$ 12,176.00	
Cemetery Care and Maintenance Fund	\$ 121,093.00					\$ 121,093.00	
Deferred Revenue							
NORDS Funding	\$ 51,770.14		\$ 100,000.00		\$ 63,600.00	\$ 88,170.14	Hart Road Culvert Replacement (\$63,600)
OCIF Operating Grant	\$ -		\$ 154,919.00		\$ 154,919.00	\$ -	Swale Street Reconstruction
NOHFC	\$ -		\$ 180,000.00		\$ 180,000.00	\$ -	Washroom at Pier
Cultural Spaces	\$ -		\$ 25,000.00		\$ 25,000.00	\$ -	Museum Repairs
TOTALS:	\$ 7,784,026.85	\$ -	\$ 2,127,948.00	\$ 37,821.00	\$ 2,412,484.00	\$ 7,461,669.85	

Notes:

- The impact to reserves based on what has been attributed in operating (\$1,418,722) and provincial/federal contributions (\$709,176), and the capital expenses that are being funded by reserves (\$1,805,541), is \$322,357.

Municipal Contribution to Reserves	\$1,418,772.00
Provincial and Federal Contributions	\$709,176.00
Total Contributions	\$2,127,898
Total Capital Expenses Hitting Reserves	\$1,805,541
Total Impact on Reserves	\$322,357.00