

The Corporation of the Municipality of Callander-2021 Summary of Requested Budget by Component

	Actual YTD	2020	Variance	2021	Variance	Notes
	Dec.,2020	Budget	Actual vs. 2020 Budget	Proposed Budget	Budget 2021 vs. 2020	
<b>REVENUES:</b>						
Contribution from Reserves	10,696	13,317	(2,621)	16,035	2,718	
Property Taxes-Municipal Portion	5,665,122	5,665,923	(801)	5,820,930	155,007	1
Penalties & Interest, Railways & Supplemental & Omitted Assessment	92,600	71,113	21,487	66,577	(4,536)	1
Property Taxes-Education Portion	1,056,340	1,045,518	10,822	1,040,255	(5,263)	
Other Revenue	1,140,552	1,070,977	69,575	1,052,019	(18,958)	2
<b>TOTAL REVENUES</b>	<b>7,965,309</b>	<b>7,866,848</b>	<b>98,461</b>	<b>7,995,815</b>	<b>128,967</b>	
<b>EXPENDITURES:</b>						
Salaries, Wages & Benefits	2,291,024	2,257,705	(33,319)	2,217,428	40,277	
Conferences and Training	23,090	58,347	35,257	43,452	14,895	
Materials, Supplies, Services & Rents	2,880,939	3,244,815	363,876	3,374,256	(129,441)	3
Finance Expenses & Transfers	1,312,319	1,241,357	(70,962)	1,320,424	(79,067)	4
Property Taxes-Education Requisition	1,053,541	1,045,518	(8,023)	1,040,255	5,263	
<b>TOTAL EXPENDITURES</b>	<b>7,560,913</b>	<b>7,847,742</b>	<b>286,829</b>	<b>7,995,815</b>	<b>(148,073)</b>	
<b>TOTAL SURPLUS (DEFICIT)-OPERATING</b>	<b>404,396</b>	<b>19,106</b>	<b>385,290</b>	<b>0</b>	<b>(19,106)</b>	
<b>TOTAL SURPLUS (DEFICIT)-CAPITAL</b>	<b>(28,383)</b>	<b>(19,106)</b>	<b>(9,277)</b>	<b>0</b>	<b>19,106</b>	
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>376,013</b>	<b>-</b>	<b>376,013</b>	<b>-</b>	<b>0</b>	

**Variance**

**Note 1: Property Taxation**

Increase in levy	99,623
Change in Assessment/Equity-starting point	55,384
Increase in levy	155,007
Decrease in Supplemental Taxation	(6,936)
Increase in Penalties & Interest	2,400
	150,471

**Note 2: Other Revenue**

Treasury	19,665	Decrease in Interest income \$35,000 and Increase in COVID-19 Operating Grant \$54,699
Administration	(10,714)	Net decrease in Prov. Grant \$8,733 & decrease in lottery licensing \$2,600
Fire & Emergency Services	(8,100)	Decrease in sale of surplus equip. \$8,500
Recreation	(24,229)	Decrease in hall rental \$15,000; decrease in funfest rev. \$3,000; decrease in summer program rev. \$3,050
Waste & Recycling	5,991	Increase in recycling grant \$5,716
Other	(1,571)	
	(18,958)	

**Note 3: Materials/Supplies/Services & Rents**

Treasury	(11,884)	Increase in allocation-Corp. Insurance \$5,278; Increase in software & IT Support fees \$6,009; Increase in IT purchased equip. \$3,488
Administration	24,386	Decrease in Other Prof. Fees \$31,034 due to modernization review; increase in legal \$8,000
Economic Development	16,094	Decrease in Comm. Enhancement Exp. \$11,123
Planning	15,789	Decrease in non-rec. planning exp. \$8,000; Decrease in Recoverable Contracted Services \$6,965
Police	(15,969)	Increase in estimate for police services
CEMC	(61,853)	Increase in expenditure for pandemic items \$60,000
Recreation	35,169	Decrease in Events \$17,000; Decrease in purchased equip. & Mat. & Supplies \$7,140
Operations	(87,585)	Increase in Overhead \$47,558 (Asset Mngt Plan \$35,820; Insurance \$4,672 & BCA \$4,552) Increase in Equip. \$21,579 (R&M \$20,352); Increase in Parks \$16,733 (Insurance \$8,979 & Trail Mtce \$4,579)
Social	(34,567)	Increase in Eastholme Levy \$34,206
Other	(9,021)	
	(129,441)	

**Note 4: Finance Expenses & Transfers**

Treasury	54,469	Decrease to Rate Stab. Res.\$26,298; Decrease in Exp.-Unexpended Op. Grant COVID-19 \$24,394
Administration	16,192	Decrease to Transfer to Building Condition Assessment Reserve \$16,192
Operations	(151,581)	Increase in Building/Ren. Transfer \$395,000; Decrease in Transfer to Bill Barber Res. \$155,000  Decrease to Transfer in Infrastructure Res. \$46,714; Decrease to Operations Fleet & Equip. Res. \$39,205
Other	1,853	
	(79,067)	