

**Date of Meeting:** February 22, 2024  
**Report Number:** A10-24  
**Report Subject:** 2024 -2027 CLMA Budget

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**Recommendations:**

1. THAT the Clarington Public Library Board receive Administrative Report No. A10-24 approve 2024-2027 CLMA Operating, Staff and Capital Budget Requests, as approved by Council.

**Report Overview:**

The CLMA 2024-2027 Operating, Staff and Capital Budget Requests were deemed approved at the December 18, 2023 Council Meeting.

This report contains the Council approved budgets for the Clarington Library, Museums, and Archives.

## 2024 Operating Budget

The overall current budget for 2024 is \$4,859,942. The municipal tax levy funding request is \$4,325,211 an increase of 12% over the 2023 tax levy. The migration of budgeting for facilities added 3%, or \$117,000 to the CLMA budget, when removed the increase is 9% over 2023 tax levy request, or \$351,663.

The 2024 budget presents an efficiency in the provision of financial functions. The 2024 to 2027 budget phases out the cost of a contracted bookkeeper and moves accounts payable, accounts receivable and bank reconciliation to the MOC. The reduction in this expense area mitigates the increases in other expense areas such as IT.

The financial migration will streamline accounting for both CLMA and Financial Services and creates capacity in the Manager of Business Administration to add revenue generation and corporate sponsorships into their portfolio. It also allows the organization to utilize the financial planning platforms at the MOC.

CPLMA 2022 - 2027 TOTAL Budget											
Category	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Difference 2023-2024 \$	Difference 2023-2024 %	Difference 2024-2025 %	Difference 2025-2026 %	Difference 2026-2027 %
<b>REVENUE</b>											
Municipal Tax Levy	\$ 3,583,083	\$ 3,855,628	\$ 4,207,291	\$ 4,745,977	\$ 5,121,173	\$ 5,502,305	\$ 351,663	9%	13%	8%	7%
<b>MUNICIPAL REVENUE</b>	<b>\$ 3,583,083</b>	<b>\$ 3,855,628</b>	<b>\$ 4,207,291</b>	<b>\$ 4,745,977</b>	<b>\$ 5,121,173</b>	<b>\$ 5,502,305</b>	<b>\$ 351,663</b>	<b>9%</b>	<b>13%</b>	<b>8%</b>	<b>7%</b>
<b>NON-MUN REVENUE</b>	<b>\$ 202,969</b>	<b>\$ 475,641</b>	<b>\$ 534,731</b>	<b>\$ 452,079</b>	<b>\$ 349,451</b>	<b>\$ 296,851</b>	<b>\$ 59,090</b>	<b>12%</b>	<b>-15%</b>	<b>-23%</b>	<b>-15%</b>
<b>TOTAL INCOME</b>	<b>\$ 3,786,052</b>	<b>\$ 4,331,269</b>	<b>\$ 4,742,022</b>	<b>\$ 5,198,055</b>	<b>\$ 5,470,625</b>	<b>\$ 5,799,156</b>	<b>\$ 410,753</b>	<b>9%</b>	<b>10%</b>	<b>5%</b>	<b>6%</b>
<b>EXPENSES</b>											
<b>PERSONNEL</b>	<b>\$ 2,874,066</b>	<b>\$ 3,420,506</b>	<b>\$ 3,761,571</b>	<b>\$ 4,185,229</b>	<b>\$ 4,427,138</b>	<b>\$ 4,723,678</b>	<b>\$ 341,065</b>	<b>10%</b>	<b>11%</b>	<b>6%</b>	<b>7%</b>
<b>LIBRARY MATERIALS</b>	<b>\$ 327,114</b>	<b>\$ 327,114</b>	<b>\$ 333,656</b>	<b>\$ 340,329</b>	<b>\$ 347,136</b>	<b>\$ 354,079</b>	<b>\$ 6,542</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>MUSEUM MATERIALS</b>	<b>\$ 7,500</b>	<b>\$ 7,650</b>	<b>\$ 7,760</b>	<b>\$ 7,912</b>	<b>\$ 8,076</b>	<b>\$ 8,235</b>	<b>\$ 110</b>	<b>1%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>FACILITY SUPPORT</b>	<b>\$ 245,091</b>	<b>\$ 223,091</b>	<b>\$ 231,628</b>	<b>\$ 236,969</b>	<b>\$ 242,470</b>	<b>\$ 248,136</b>	<b>\$ 8,537</b>	<b>4%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>PRODUCTS &amp; SUPPLIES</b>	<b>\$ 39,678</b>	<b>\$ 40,193</b>	<b>\$ 41,556</b>	<b>\$ 41,556</b>	<b>\$ 41,556</b>	<b>\$ 41,556</b>	<b>\$ 1,363</b>	<b>3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>PROGRAMS</b>	<b>\$ 27,230</b>	<b>\$ 32,060</b>	<b>\$ 35,000</b>	<b>\$ 35,500</b>	<b>\$ 36,000</b>	<b>\$ 36,500</b>	<b>\$ 2,940</b>	<b>9%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>
<b>CONTRACTED SERVICES</b>	<b>\$ 108,976</b>	<b>\$ 110,735</b>	<b>\$ 111,245</b>	<b>\$ 108,622</b>	<b>\$ 110,026</b>	<b>\$ 111,459</b>	<b>\$ 510</b>	<b>0%</b>	<b>-2%</b>	<b>1%</b>	<b>1%</b>
<b>INFO TECHNOLOGY</b>	<b>\$ 134,224</b>	<b>\$ 137,800</b>	<b>\$ 175,750</b>	<b>\$ 197,930</b>	<b>\$ 214,050</b>	<b>\$ 231,182</b>	<b>\$ 37,950</b>	<b>28%</b>	<b>13%</b>	<b>8%</b>	<b>8%</b>
							\$ -				
							\$ -				
<b>STAFF DEVELOPMENT</b>	<b>\$ 28,913</b>	<b>\$ 32,120</b>	<b>\$ 36,096</b>	<b>\$ 36,096</b>	<b>\$ 36,096</b>	<b>\$ 36,096</b>	<b>\$ 3,976</b>	<b>12%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
Transfer to Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	55000%	#DIV/0!	#DIV/0!
<b>TRANSFER TO CAPITAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>55000%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,792,792</b>	<b>\$ 4,331,269</b>	<b>\$ 4,742,022</b>	<b>\$ 5,198,055</b>	<b>\$ 5,470,625</b>	<b>\$ 5,799,156</b>	<b>\$ 410,753</b>	<b>9%</b>	<b>10%</b>	<b>5%</b>	<b>6%</b>

## **Summary of Variances**

### **Revenues**

#### 1. Rentals

Effective January 1, 2024, CLMA has reintroduced a fee structure to include meeting room rentals as well as special events at the Waverley Place.

The fee revenue is budgeted conservatively as increasing by 178% over 2023 or \$12,000, and then by 3% annually in years 2025, 2026 and 2027.

The Waverley Place has significant potential for becoming a community destination for special event photography and events. Meeting room bookings in the library locations now require a fee. Due to the lack of meeting space in the community we are positioned to offset operating costs by collecting fees for use of space.

Local history display units will be installed in the library locations in 2023 to promote our cultural heritage. The organization will permit space in the units to local cultural groups on a donation basis to enhance collaboration and to encourage donations to the CLMA.

The organization opened a Maker's Space in 2023 and will be offering 3D printing and Cricut printing as ways to increase revenue.

### **Expenses**

A review of significant impacts is outlined below.

#### *Personnel Costs:*

There are three (3) new FTES requested over the course of four (4) years. CLMA currently serves a growing population of 102,000. Our current FTE count stands at 45 FTEs. The centralization of heritage services within the Bowmanville Library is a strategy to mitigate FTE increases.

The financial impact of the three (3) FTEs over the four (4)-year period totals \$520,087.

## **2024 to 2027 Capital Budget Requests**

Upon direction from the Municipal Deputy CAO/Treasurer, capital requests for the 2024 budget year must draw on existing reserve funds or development charges.

### **Library Collections**

The Library is eligible to use Development Charges to fund material costs. CLMA is requesting an 5% increase to collection spending in 2024 due to rising costs associated

with material. We anticipate maintaining collection spending from 2025 to 2027 at a 2% increase year over year.

<b>Capital Project</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Library Collections (DC)	\$243,075	\$255,060	\$260,161	\$265,364	\$270,672

**Information Technology**

Historically, CLMA has requested \$80,000.00 in Capital funds from the tax levy for capital IT replacements. In May 2023, the Library Board and Council approved reallocations in reserve accounts for CLMA IT replacements until 2027. Therefore, no IT requests are submitted.

**Preservation Requests**

In May 2023, the Library Board and Council approved reallocations in reserve accounts for CLMA preservation renovations.

**Bowmanville Library Renovation & Centralization of Cultural Heritage**

CLMA is requesting to centralize cultural heritage assets into Bowmanville. The end state vision is for heritage service to operate out of the Bowmanville Library, maintaining the basement of the Sarah Jane Williams Heritage Centre as archival and artifact storage and relocating the Clarke School House to the grounds of the Waverley Place and permit the Schoolhouse to operate efficiently and effectively.

*Bowmanville Library Renovation*

In 2019, the fulsome plan to renovate the Bowmanville Library was reframed in favour of an accessibility-focused renovation which was completed in 2020. The Bowmanville Library is the largest facility in our suite of buildings and has not been renovated for modern uses since the 2003 expansion, twenty years ago.

The Bowmanville Library is home to a local history collection and digital heritage resources that can only be accessed inside the Library due to vendor restrictions. The Sarah Jane Williams (SJW) Heritage Centre is home to exhibits, research support and the community archives, including Camp-30. The adjacency of these two operating facilities to each other, both under the auspices of the Library Board, creates an opportunity to centralize and expand hours to access heritage services inside of the Bowmanville Library.

If approved, the renovation will be planned to include heritage exhibit space, ClaringTOWN, and enriched support for local history and genealogy research.

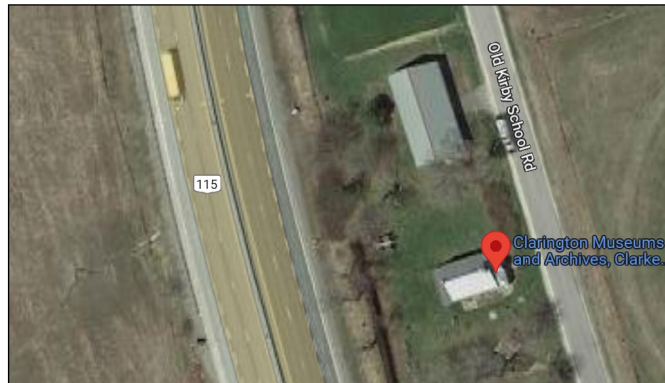
*Clarke Schoolhouse*

To effectively operate the Schoolhouse, it needs to be relocated to a site that provides adequate safety and has adjacencies to washroom facilities. The Clarke Schoolhouse, located in Kirby, has the distinction of being the first designated heritage building in Clarington. The Clarke Schoolhouse and its associated buildings have been closed to the public since 2020.

Before the closure, the Schoolhouse had limited visits:

2018 Visits: 13      2018 Visitors: 63  
 2019 Visits: 3      2019 Visitors: 84

It is currently situated in a remote location that backs on to Highway 115, below is a satellite view of the Schoolhouse.



The relocation of the Schoolhouse presents the opportunity to fully program and provide access the building, to permit the heritage space alongside the Waverley Place for community events, wedding photography and a destination for school visits to experience the Waverley Place, the Schoolhouse and tour the Bowmanville Library.

To achieve the end state vision, a series of approvals and consultations will need to occur with groups including the focus groups, Heritage Committee, structural engineers, Community Service, etc. The first step in the process is Board approval to proceed to obtain Council approval for the project.

*Three-Year Funding and Consultation Plan:*

Year	Phase	Cost	Funding Source
2024	Phase 1: RFP for Architectural Services		
2024	Phase 2: Design and Costing The design process includes consultation and stakeholder input. Once the optimal design has been determined, the architects will provide a detailed (Class C, preliminary design) cost assessment for CLMA's 2025	\$200,000	MOC-CLMA Reserve  *Note, the MOC-CLMA reserve maintains unspent funds for the

	budget request will include an accurate request for the capital costs of completing the renovation.		2020 Bowmanville Renovation
2025	Phase 3: Construction, Relocation and Remediation	TBD	Combination of: Development Charges, Contribution from CLMA Capital and Tax Levy.
2026	Phase 4: Building Occupancy and Grand Re-Opening	TBD	CLMA Capital Reserve

**Conclusion**

The CLMA's 2024 Current Budget request to the Municipality of Clarington represents an increase of 12%, 9% when factoring out the facility cost, to the Municipal Tax Levy.

Report Submitted by:  
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February 22, 2024